

# West Bengal Stamp (Prevention of Undervaluation of Instruments) Rules, 2001

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*[As amended by Notification No. 1614-FT, dated 5.10.2010]*

**[With effect from 5.10.2010]**

In exercise of the power conferred by clause (16B) of section 2, section 27, section 47A and section 75 of the Indian Stamp Act, 1899 (2 of 1899), and in supersession of this department notification No. 248-F.T., dated the 31st January, 1994, the Governor is pleased hereby to make the following rules:

**1. Short title and commencement.** - (1) These rules may be called the West Bengal Stamp (Prevention of Undervaluation of Instruments) Rules, 2001.

(2) They shall come into force from the 15th day of March, 2001.

**2. Definitions.** - (1) In these rules, unless the context otherwise requires,-

(a) "the Act" means the Indian Stamp Act, 1899 (2 of 1899);

(b) "agency bank" means any bank which serves as the agency bank to perform the functions of the Government Treasury of the sub-division within which the office of the registering officer is located;

(c) "appropriate District Registrar means the Registrar appointed under section 6 of the Registration Act, 1908 (16 of 1908) of a district within which the property, or a portion thereof, which is the subject-matter of an instrument is situated;

(ca) "archival" means entering data including images on the electronic storage media such as the Compact Disc (CD), the tape, the hard disc and the like, with the intention of preserving the same for long periods and includes retrieving of such data for re-archival;

(d) "authorised agent" means,-

(i) a person holding a power of attorney authorising him to act on behalf of his principal, or

(ii) an agent empowered by a written authorisation of his principal;

(e) "Chief Controlling Revenue Authority" means the Chief Controlling Revenue Authority appointed by the State Government;

(ea) "Computerization of Registration of Documents (CORD)" means the software designed for performing the various functions associated with the act of registration of a deed through electronic devices to ensure speedy delivery of registered deed or documents to the members of the public presenting the deeds for registration;

- (c(cb) "Compact Disc (CD)" means an electronic storage device on which data and images may be stored in an electronic digital form;
- (ec) "Compact Disc (CD) writer" means an electronic device used to copy data available in digital form on an electronic storage device, in a Compact Disc (CD);
- (ed) "Data Entry Operator" means the employee entrusted with the work of entering all particulars of an instrument in the system of the Computerization of Registration of Documents (CORD) software with the help of a computer and includes an individual engaged by the private partner concerned as per agreement between the Government and the said private partner;
- (ef) "employee" means the person employed or engaged by the State Government in the registration office where the registration of deeds or documents is being done through the system of the Computerization of Registration of Documents (CORD):
- (eg) "hard ware" includes the electronic devices, such as Computers, scanners, printers, Compact Disc (CD) writers, etc. which are used to capture, store and process data in a digital form;
- (eh) "imaging" means the process of scanning the documents and managing the storage, classification and includes retrieval of electronic digital images so generated;]
- (f) "registering officer" means the registering officer appointed under the Registration Act, 1908 (16 of 1908);
- (fa) "requisition forms" means the forms appended to Appendix V of the West Bengal Registration Rules, 1962;
- (g) "section" means a section of the Act;
- (ga) "scanner' means an electronic device used in conjunction with a computer and a suitable software to convert documents on paper into electronic digital images to be stored on electronic media and retrieved when required and the words "scanning" and "scanned" shall be construed accordingly;
- (gb) "software" includes a set of computer programmes or coded instructions given to the computer system to enable such computer perform different predetermined functions and to generate the desired output;
- (gc) "standard user-charges" means the user-charge of the fees in addition to the registration fees as determined by the State Government to be paid by the members of the registrant public for registration of an instrument through the system of Communization of Registration of Documents (CORD) software;]
- (2) Words and expressions used in these rules and not defined, but defined in the Registration Act, 1908 (16 of 1908) or in the Indian Stamp Act, 1899 (2 of 1899), shall have the same meaning as respectively assigned to them in these Acts.

**3. Manner of determination of market value and furnishing of particulars relating to any property.** - (1) The market value within the meaning of clause [16(B)] of section 2

in relation to any land or any land with building shall, after taking into consideration the particulars referred to in sub rule (2), be determined on the basis of the highest price for which sale of any land or any land with building, of similar nature and area and in the same locality or in a comparable locality, has been negotiated and settled during the five consecutive years immediately preceding the date of execution of any instrument setting forth such market value, or on the basis of any court decision after hearing the State Government, or on the basis of information, report or record that may be available from any court or any officer or authority of the Central Government or the State Government or any local authority or local body, or on the basis of consideration stated in such instrument for such land or land with building, whichever is greater.

(2) Any person executing an instrument of agreement or memorandum of an agreement relating to a sale or lease-cum-sale of immovable property, conveyance, exchange of property, gift, partition, power-of-attorney where proper stamp duty is payable on the basis of market value, settlement, transfer of lease by way of assignment, shall furnish to the registering officer, in addition to the particulars referred to in sub-section (1) and sub-section (2) of section 27, such particulars in respect of the property as may be applicable to that property and as specified in a statement in Form I, in case the land with building is situated in an urban area, in Form II, in case the land with building is situated in a rural area, in Form III, in case the land is situated in urban area, in Form IV, in case the land is situated in rural area.

(3) Such a statement shall be signed and verified by the person executing the instruments referred to in sub-rule (2), and presenting it before a registering officer for registration.

(4) A statement shall, after being signed and verified as required by sub-rule (3), be annexed in duplicate, to the instrument referred to in sub-rule (2), which is, upon execution, presented before the registering officer for registration.

(5) If an instrument referred to in sub-rule (2) relates to more than one item of property, the statement referred to in sub-rule (2) shall be furnished by the person executing such instrument for each item of property separately in Form I, Form II, Form III or Form IV, as the case may be.

(6) If, in relation to any property which is the subject-matter of registration of any instrument referred to in sub-rule (2), the market value is not set forth therein, and if the facts and circumstances affecting the chargeability of an instrument with stamp duty and the particulars relating to such facts and circumstances are not fully and truly set forth and furnished in a statement referred to in sub-rule (3), filled in, signed and verified by the person executing the instrument in the manner referred to in sub-rule (4), the registering officer may refuse registration of such instrument after giving such person a reasonable opportunity of being heard.

(7) On receipt of any instrument referred to in sub-rule (2) in relation to a property together with the statement in Form I, Form II, Form III or Form IV, as the case may be, annexed thereto, if the registering officer has reason to believe that the market value of the property has not been truly set forth in such instrument, he may make such enquiries and take into account such court decision, information, report or record from any court or any officer or authority of the Central Government or the State Government or any local authority or local body or any person having knowledge relating to market value of the property of similar nature and area, and situated in the same locality or in a comparable locality as he deems fit for ascertaining the market value of the property and proper stamp duty chargeable.

(8) On the basis of enquiries, court decision, information, report or records referred to in sub-rule (7), as the case may be, the registering officer shall ascertain the market value of the property and shall pass an order in writing to that effect in Form I, Form II, Form III or Form IV, as the case may be. and if he finds that the market value of the property is more than that has been set forth in the instrument referred to in sub-rule (2), he shall keep the registration of the document in abeyance and shall issue notice in Form V communicating the person by whom the stamp duty is payable under section 29, or his authorised agent, or authorised advocate the amount which he believes to be the market value of such property and calling upon him to make payment of the deficit amount of stamp duty within the period of thirty days from the date of receipt of such notice. The registering officer shall record the particulars of such documents in Form VA.

(9) If the person by whom the stamp duty is payable under section 29, or his authorised agent, or authorised advocate to whom the market value has been communicated under sub-rule (8), offers to pay the deficit amount of stamp duty, if any, he shall deposit it into a Government Treasury on appropriate head of Account under appropriate challan, obtainable at any office of the registering officer, or any Government Treasury, after it is countersigned by the registering officer concerned or shall pay it by a bank draft drawn on any agency bank in favour of the concerned registering officer before whom such instrument was presented for reiteration.

(10) The challan as aforesaid shall be filled up in quadruplicate and shall contain the name and address of the person on whose behalf stamp duty is deposited and the particulars of the instrument. On deposit of the amount, the duplicate copy of the challan shall be retained by the Government Treasury, the triplicate copy shall be sent to the registering officer and the other two copies shall be returned to the depositor duly signed as proof of payment.

(11) On receipt of the challan or bank draft, as the case may be, as proof of payment of the deficit amount of stamp duty, the registering officer shall, within ten days from the date of receipt of the said challan or bank draft, as the case may be, certify, by recording in such instrument that the proper stamp duty with which such instrument is chargeable, has been paid and register the instrument.

[Provided that the provisions of sub-rule (1) to sub-rule (11) of this rule, shall not be applicable in case an instrument is registered through the system of Computerization of Registration of Documents (CORD) software.]

**3A. Manner of determination of market value when instrument is registered through the system of CORD.** - When an instrument is registered through the system of CORD, the market value within the meaning of clause 16(B) of section 2 in relation to any land or any land with building or any flat used for residential or commercial or semi-commercial purpose, shall be determined in accordance with the provisions of rules 3B to 3E.

**3B. Guidelines for preparation of annual statement of market value of immovable property.** - (1) Every registering officer shall prepare annual statement of rates of immovable property showing-

- (a) the rate per decimal, in case of land;
- (b) the rate per sq.ft., in case of buildings or any other structure;
- (c) the rate per sq.ft., in case of flat used for residential or commercial or semi-commercial purpose.

(2) For the purpose of preparation of the annual statement of rates of land referred to in clause (a) of sub-rule (1), the registering officer shall prepare the rate of land-

- (a) in case of land situated within the jurisdiction of the Panchayat area, in respect of Dag No. of each mouja;
- (b) in case of land situated within the jurisdiction of any municipal area except the municipal corporation area, the Kolkata Municipal Corporation and the Howrah Municipal Corporation, in respect of Dag No. of each mouja or ward wise or road wise after demarcating the roads in zones;
- (c) in case of land situated within the jurisdiction of any notified authority or area or Development authority, in respect of sector/ block/phase wise or plot wise;
- (d) in case of land situated within the jurisdiction of the municipal corporation area other than the Kolkata Municipal Corporation and the Howrah Municipal Corporation area, in respect of ward wise or road wise after demarcating the roads in zones;
- (e) in case of land situated within the jurisdiction of the Kolkata Municipal Corporation or the Howrah Municipal Corporation, in respect of road wise or in respect of road wise after demarcating the roads in zones.

(3) For this purpose, land may be classified in groups, sub-groups or classes after taking into account the type of the land, location and situational advantages or disadvantages or use of land from the market value equivalency point of view of registrable property.

(4) The market value of land referred to in sub-rule (1) shall be prepared on the basis of market value of concerned land for which the said land has been transacted during the five consecutive years immediately preceding the year of preparation of annual statement of market value of immovable property. If such land has been transacted more than once, the highest value for which it has earlier been transacted shall be taken into consideration. The year-wise appreciation from the year of previous transaction to the year of preparation of the annual statement of rates of land shall be taken into consideration for the purpose of preparation of the annual statement of rates of land.

(5) The market value of land which has not been transacted during the five consecutive years immediately preceding the year of preparation of annual statement of rate of such land, shall be prepared on the basis of the highest value on which land of similar nature in the same locality or in a comparable locality has been transacted during the five consecutive years immediately preceding the year of preparation of annual statement of rates of land or on the basis of decision of any court after hearing the State Government or on the basis of information, report or record that may be available from any court or any officer or any authority of the Central Government or the State Government or any local authority or local body or on the basis of information collected through local enquiry, whichever is higher.

(6) If the land use of a particular land at the time of preparation of annual statement of market value of such land, has been changed from the previous land use, the rate of such land after appreciation or depreciation, as the case may be, shall be determined on the basis of such conversion ratio as may be decided by the Registering Officer with the approval of the District Registrar.

(7) If at the time of preparation of annual statement of market value of the land of a particular area which has since been changed to a developing area from an underdeveloped area, the rates of land within such area shall be appreciated at the rate to be determined by the Registering Officer with the approval of the District Registrar.

(8) If at the time of preparation of annual statement of market value of land occupied by a bargadar and recorded as such in the land records, the rates of such land shall be

depreciated at the rate to be determined by the Registering Officer with the approval of the District Registrar subject to the condition that such land has not been transferred in favour of such bargadar.

(9) If land in Panchayat area is adjacent to metal road, the market value of such land shall be appreciated at the rate to be determined by the Registering Officer with the approval of the District Registrar.

(10) In case of land is situated in any municipal area, the municipal corporation area, the Kolkata Municipal Corporation area, the Howrah Municipal Corporation area or any notified authority area or an area in Development authority, the width of the approach road of a land shall be taken into consideration for appreciation/depreciation of the market value of such land at the rate to be determined by the Registering Officer with the approval of the District Registrar.

(11) For the purpose of preparation of the annual statement of rates of land with buildings referred to in clause (b) of sub-rule (1), the rate of the land shall be determined in accordance with the guidelines mentioned in sub-rule (2) to sub-rule (10) and the basic rate per sq. ft. of the buildings shall be determined by the Registering Officer, in consultation with the appropriate District Registrar, on the basis of the norms of the Public Works Department for the cost of construction of the building prevailing in the concerned area taking into consideration the type of construction, locality in which it is constructed, kind of materials used for wall and roof, and any other feature that have a bearing on the market value.

(12) For the purpose of preparation of the annual statement of rates of flat or any other structure referred to in clause (c) of sub-rule (1), the flats or other structures may be classified in residential, semi-commercial or commercial after taking into account the use of flats or other structure.

(13) The rate per sq. ft. of market value of any flat or structure for residential use shall be determined on the basis of the highest rate on which such flat or structure of similar nature in the same locality or a comparable locality has been transacted during the five consecutive years immediately preceding the year of preparation of annual statement of rate of such flat or structure. The year-wise appreciation from the year of previous transaction to the year of preparation of the annual statement of rates per sq. ft. of the flats or structures shall be taken into consideration for the purpose of preparation of the annual statement of rates of the flat or structure.

(14) The rate per sq. ft. of market value of any flat or structure for commercial use or semi-commercial use shall be determined by appreciating the rate per sq. ft. of market value of flat or structure for residential use in the same locality in accordance with the provisions of sub-rule (13) at such rate as may be decided by the Registering Officer in consultation with the appropriate District Registrar.

(15) The rate per sq. ft. of market value of car parking space of any flat or structure for residential use shall be determined by depreciating the rate per sq. ft. of market value of such flat or structure in accordance with the provisions of sub-rule (13) at such rate as may be decided by the Registering Officer in consultation with the appropriate District Registrar.

(16) The rate per sq. ft. of market value of the second floor or onwards of any flat or structure for residential use shall be determined by appreciating the rate per sq. ft. of market value of flat or structure for residential use in accordance with the provisions of sub-rule (13) at such rate as may be decided by the Registering Officer in consultation with the appropriate District Registrar.

(17) The rate per sq. ft. of market value of the flat or any structure with mosaic flooring or marble flooring or with other amenities like lift facility or facilities for roof garden, swimming pool, club, gymnasium etc. of the residential, semi-commercial or commercial flats or other structures shall be determined by appreciating the rate per sq. ft. of the flat or

the structure at such rate as may be decided by the Registering Officer in consultation with the appropriate District Registrar.

(18) The rate per sq. ft. of market value of the residential, semi-commercial or commercial flats or other structures situated in a special project, shall be determined separately by the Registering Officer in consultation with the appropriate District Registrar considering all the amenities provided in such special project.

**3C.Principles for determination of the market value of immovable property.** - (1) In determining the market value of a land in any locality, the quantum of land to be transferred shall be multiplied with the rate of per decimal of market value of land in that locality as determined in accordance with the provisions of rule 3B.

(2) In determining the market value of a flat, the flat shall be considered to be completed even if the registering public claims that the flat is incomplete at the time of registration. The super built-up area in sq. ft. to be transferred shall be multiplied with the rate per sq. ft. of market value of a flat for residential, commercial or semi-commercial use as determined in accordance with the provisions of rule 3B.

(3) In determining the market value of land with building or structure, the quantum of land to be transferred shall be multiplied with the rate of per decimal of market value of land in that locality as determined in accordance with the provisions of rule 3B and the total area of building or structure to be transferred shall be multiplied with the rate of per sq. ft. of market value of building or structure as determined in accordance with the provisions of rule 3B. The market value of land and the market value of the building or structure shall be determined separately hereinabove and both the value shall be taken together.

(4) In determining the market value of a roof right in respect of any land with building or any flat for residential use, the principles shall be-

(a) in case of land with building, the market value of the proportionate share of quantum of land on which such roof right is claimed *plus* such *per centum* of the cost of construction of the building as may be decided by the Registering Officer in consultation with the appropriate District Registrar;

(b) in case of any flat for residential use, such *per centum* of the rate per sq.ft. of market value of the flat for residential use as may be decided by the Registering Officer in consultation with the appropriate District Registrar.

(5) In determining the market value of an old building or structure in respect of any land with old building or structure in a particular area, the quantum of land to be transferred shall be multiplied with the rate of per decimal of market value of land in that locality as determined in accordance with the provisions of rule 3B and the market value of such old building or structure shall be depreciated at such rate considering the age of the old building or structure as may be determined by the Inspector General of Registration and Commissioner of Stamp Revenue, West Bengal, in consultation with the appropriate District Registrar and communicated to all the registering officers.

(6) In determining the market value of an old flat for residential, commercial or semi-commercial use in a particular area, the market value of such flat in that area as may be determined in accordance with the provisions of rule 3B shall be depreciated at such rate considering the age of the old building or structure as may be determined by the Inspector General of Registration and Commissioner of Stamp Revenue, West Bengal, in consultation with the appropriate District Registrar and communicated to all the registering officers.

(7) In determining the market value of larger plot in any area in West Bengal, the depreciation in the land value may be allowed considering the quantum of land at such

rate as may be determined by the Inspector General of Registration and Commissioner of Stamp Revenue, West Bengal, in consultation with the appropriate District Registrar and communicated to all the registering officers.

**3D. Revision of annual statement of rates of immovable property.** - (1) The annual statement of rates of immovable property as referred to in rule 3B shall be revised annually by the Registering Officer in consultation with the appropriate District Registrar and the same shall be communicated to the Inspector General of Registration and Commissioner of Stamp Revenue, West Bengal for updating the CORD software.

(2) The Inspector General of Registration and Commissioner of Stamp Revenue, West Bengal, may order for special revision of the annual statement of rates of immovable property in any specified area under the following circumstances resulting in appreciation and/or depreciation of market value of land, namely:-

- (a) setting up of an industry or group of industries of infrastructure project;
- (b) development of large scale housing project;
- (c) natural calamity;
- (d) any other special circumstances as affects or is likely to affect the annual statement of market value of immovable property.

**3E. Forms for obtaining information regarding immovable property.** - (1) Every registering officer shall obtain information in respect of any immovable property from the person in the appropriate form mentioned in Appendix V of the West Bengal Registration Rules.

(2) Every registering officer may call for production of any document for the purpose of verifying whether all the facts and circumstances for determination of market value of the property which is the subject matter of the instrument has been truly set forth as mentioned in section 27 of the Act.

**4. Reference to be made to the Collector for determination of market value of property.** - (1) If the person by whom the stamp duty is payable under section 29 does not within the period specified in the notice referred to in sub-rule (8) of rule 3, offer to pay the deficit amount of stamp duty to make up the amount with which the instrument referred to in sub-rule

(2) of rule 3, would, in the opinion of the registering officer, have been chargeable, the registering officer shall make a reference under sub-section

(3) of section 47A to the Collector for determination of the market value of the property which is the subject-matter of such instrument, and the proper amount of duty payable thereon, and the registering officer shall record the particulars of such reference in a register as maintained in Form VI.

(2) The registering officer shall, while making a reference under sub-rule (1), furnish to the Collector one copy of the statement in Form I, Form II, Form III or Form IV, as the case may be, together with the order referred to in sub-rule (8) of rule 3, and the extracts of report or record on the basis of which order referred to in sub-rule (8) of rule 3 has been made.

(3) If the person, by whom stamp duty is payable under section 29 before receipt of any communication from the Collector intimating to him the market value of the property which is the subject-matter of the instrument referred to in sub-rule (2) of rule 3, and the proper stamp duty payable thereon as determined by the Collector, makes payment of the deficit amount of stamp duty as ascertained by the registering officer in the same

manner as referred to in sub-rule (9) of rule 3, such registering officer shall accept such payment and register the instrument. The reference made under sub-rule (1) of rule 4 in respect of such instrument, shall be deemed to have been withdrawn. The registering officer shall intimate such registration to the Collector in Form VIIA.

(4) The provision of sub-rule (3) shall apply, *mutatis mutandis*, in respect of any instrument referred to in sub-section (4) of section 47A:

Provided that the registering officer of such instrument shall intimate the withdrawal of reference under sub-rule (3) of rule 4 in Form VIIB.

Proviso further that the provisions of this rule shall not apply in case the instruments are registered through the system of CORD software.

**5. Determination of the market value of the property by the Collector on reference.** - (1) On receipt of a reference from the registering officer under sub-rule (1) of rule 4, the Collector shall issue a notice in Form VIII, within thirty days from the date of receipt-

(a) to every person by whom, and

(b) to every person in whose favour

the instrument has been executed, and inform him the receipt of reference and ask him to submit to him his objections, if any, in writing to support that the market value of the property has been truly and fully set forth by him in his instrument.

(2) If the Collector, on receipt of any information or *suo mote*, within five years from the date of registration of any instrument referred to in sub-rule (2) of rule 3, has reason to believe that the market value of the property which is the subject-matter of such instrument has not been truly set forth in the instrument or correctly ascertained under sub-section (2) of section 47A, he shall issue notice referred to in sub-rule (1) to the person mentioned therein and inform him of the reasons which led him to believe that the market value of the property has not been truly set forth, or correctly ascertained under sub-section (2) of section 47A, as the case may be, and ask him to submit his objection, if any, in writing to support that the market value has been truly set forth in the instrument, or correctly ascertained under sub-section (2) of section 47A.

(3) The Collector may, if he thinks fit for the purpose of enquiry, -

(a) call for any information, report or record from any public, officer or authority under the Central Government, or the State Government, or any local authority, or local body, or any person who has, in his opinion, knowledge with respect to valuation of property;

(b) examine any information, report, or record referred to in clause (a);

(c) examine the order of the registering officer referred to in sub-rule

(8) of rule 3;

(d) inspect the property which is the subject-matter of such instrument.

(4) After hearing the person to whom a notice has been issued under sub-rule (1) or sub-rule (2), considering the objections, if any, and examining the information, report, or record along with the written order of the registering officer, the Collector shall pass an order in writing, determining the market value of such property, and the proper stamp duty payable on the instrument relating to such property.

(5) A notice in Form IX with a copy of the order referred to in sub-rule (4) shall be issued by the Collector to the person by whom the stamp duty is payable under section 29, or his authorised agent intimating him the market value as determined by the Collector

under that sub-rule, and directing such person to pay the deficit stamp duty, within such time, ordinarily not before fifteen days from the date of issue of the notice, as may be specified in such notice, in such manner as referred to in sub-rule (9) of rule 3:

Provided that the Collector, may, upon application from any person by whom the stamp duty is payable under section 29 or his authorised agent, extend the date specified in the notice for reasons to be recorded in writing.

(6) A copy of the order referred to in sub-rule (4), shall be sent to the concerned registering officer who made the reference under sub-rule (1) of rule 4, or who registered the instrument, as the case may be, and the appropriate District Registrar.

(7) On receipt of the notice from the Collector as referred to in sub-rule (5), the person to whom the notice has been issued or his authorised agent, shall deposit the deficit amount of stamp duty within the date specified in the notice in the same manner as referred to in sub-rule (9) of rule 3. If the person liable to pay stamp duty under section 29 of the Indian Stamp Act, 1899, does not make such payment within the date aforesaid, he shall be liable to pay an interest at the rate of two per centum for each British Calendar month of default from the first day of such month following the month in which such person was required to make payment of deficit duty as prescribed in the aforesaid notice up to the month preceding the month of full payment of such duty.

(8) The person by whom the stamp duty is payable under section 29 or his authorised agent, shall furnish the original copy of receipted challan, or the bank draft, as proof of payment of the deficit amount of stamp duty together with interest, if any, as referred to in sub-rule (7) to the registering officer and thereupon, the registering officer shall, within fifteen days from date of receipt of the challan or bank draft, certify by recording in such instrument that proper stamp duty has been paid and register the document, if not already registered.

(9) Where the Collector, upon hearing under sub-rule (4), finds that the market value of property as set forth in the instrument is correct and the proper stamp duty has been paid thereon, he shall, within fifteen days from the date of order that he passed in connection with determination of such market value direct, the registering officer to certify by recording in the instrument that the proper stamp duty has been paid and send a copy of such order to the person by whom the stamp duty is payable under section 29.

(10) On receipt of the copy of the order referred to in sub-rule (9) from the Collector, the registering officer shall, within ten days from the receipt of such order, certify by recording in the instrument that in terms of the order of the Collector, proper stamp duty has been paid and register the document, if not already registered.

Provided that the provisions of sub-rule (1) to sub-rule (10) of this rule shall not be applicable in case an instrument is registered through the system of Computerization of Registration of Documents (CORD) software.

#### **5A. Inspection by the Collector after registration of the document through system of CORD software.**

(1) The Collector on receipt of any information or after random checking of deeds selected through the CORD system or suo mote within five years from the date of registration of any instrument registered in CORD software system, has reason to believe that the market value of the property which is the subject matter of such instrument has not been truly generated from the CORD software, due to non-furnishing of particulars as required under rule 3E of these rules or for any other reason, he shall, in person,-

(a) inspect the property:

(b) call for and examine any such instrument and any other document relating thereto,

for the purpose of satisfying himself as to the correctness of market value of the property which was the subject-matter of such instrument.

(2) The Collector may, if he thinks fit for the purpose of enquiry, ask the person executing such instrument or the person in whose favour the document has been executed to submit his objections, if any, in writing to support that the market value has been duly ascertained through the system of CORD software.

(3) After hearing the person, considering the objections, if any and examining the information, report or record, the Collector shall pass an order, in writing, determining the market value of such property and the proper stamp duty payable on the instrument relating to such property.

(4) A notice in this respect with the copy of the order referred above shall be issued by the Collector to the person by whom the stamp duty is payable under section 29 of the Act or his authorized agent intimating him the market value determined by the Collector and directing such person to pay the deficit stamp duty, if any, within such time ordinarily not before 15 days from the date of issue of the notice, or within such date as extended by the Collector, upon application of such person.

(5) A copy of such order shall be sent to the concerned registering officer who registered such instrument.

(6) On receipt of such notice issued by the Collector, the person or his authorised agent shall deposit the deficit amount of stamp duty within the date specified in the notice either by bank drafts drawn on any agency bank in favour of the concerned registering officer or by appropriate challan to the Government treasury on appropriate head of account or by Serialised Authenticated bank Receipt (SABR) and if such person does not make such payment within the date aforesaid, he shall be liable to pay an interest at the rate two per centum for each British Calendar month of default from the first day of such month following the month in which such person was required to make payment of deficit duty as specified in this rule upto the month preceding the month of full payment of such duty,

(7) On production of the original copy of the receipted challan or bank draft or Serialised Authenticated bank Receipt (SABR), as proof of payment of deficit stamp duty and interest, if any, registering officer shall certify by recording in such instrument that the deficit stamp duty along with interest, if any, on the market value determined by the Collector has been paid.]

**6. Appearance through advocate or authorised agent.** -in an enquiry under the foregoing provisions of these rules, any party to an instrument may appear either in person or through an advocate or an authorised agent.

**7. Appeal.** - (1) Any person aggrieved by an order passed by the Collector under sub-rule (4) of rule (5) for rule 5A, or under sub-section (8) of section 47A, determining the market value of any property and the proper stamp duty payable on the instrument relating to such property, may, within sixty days from the date of receipt of the notice issued under sub-rule (5) of rule 5, for sub-rule (4) of rule 5A, or such further period as may be allowed by the appellate authority, prefer an appeal in Form X to the appellate authority referred to in sub-section (1) of section 47B.

(2) Commissioner of the respective Division shall be the appellate authority as referred to in sub-section (1) of section 47B.

(3) The appeal shall be made in a plain paper and shall contain the following particulars, namely:-

(a) full name, father's name or husband's name, occupation, and postal address of the applicant;

(b) full name, father's name or husband's name, occupation, and postal address of every person executing the instruments;

- (c) full name and postal address of the person by whom the stamp duty is payable under section 29;
- (d) date and nature of such instrument;
- (e) serial number, registration number, if any, and the name of office where such instrument was presented for registration;
- (f) number and date of the order appealed against;
- (g) market value of the property as set forth in such instrument;
- (h) market value of the property as determined by the Collector,

(4) At the foot of the memorandum of appeal the following verification shall be endorsed and signed by the appellant, namely :-

I ..... the appellant do hereby declare that what is stated herein is true to the best of my knowledge and belief. Verified today the ..... day of .....(Month).....(year).....

*Signature of appellant/authorised agent Status .....*"

(5) Every appeal shall be accompanied by-

- (a) a certified copy of the order appealed against;
- (b) a certified copy of the instrument; and
- (c) a memorandum of appeal.

(6) Every appeal shall be presented in person or by an authorised advocate or by an authorised agent, or shall be sent by registered post to the appellate authority having jurisdiction which shall endorse the date of receipt.

**8. Procedure for the disposal of appeals.** - (1) If the appellate authority admits the appeal, it shall fix a date of hearing the appellant. The appellate authority shall issue a notice to the appellant informing him of the date on which and the time and place at which, the appeal shall be heard. Such notice shall also state that if the appellant does not appear on the date so fixed, or any other day to which the hearing may be adjourned, the appeal shall be liable to be dismissed for default, or disposed of on merit *ex parte*.

(2) The appellate authority shall send a copy of the notice to the Collector together with a copy of the appeal, and call for, and obtain records of the case from such Collector.

**9. Hearing of appeal.** - (1) On the date fixed for hearing, or on any other date to which the case may be adjourned, the appellate authority shall hear the appellant and record any evidence that may be adduced on his behalf. It shall also hear the person, if any, appearing on behalf of the Collector and record evidence, if any, adduced in support of the order of such Collector. (2) Pending the final decision of an appeal, the direction of the Collector for payment of the deficit amount of stamp duty may be stayed, if so directed by the appellate authority, on such terms and conditions, as may be specified in the stay order.

**10. Order of appeal.** - (1) After considering all the evidences adduced and representations made on behalf of the appellant and the Collector, and after examining the records or the case, the appellate authority shall decide whether or not the market value of the property as determined in the order of the Collector under sub-section (5) or sub-section (8) of section 47A is correct. In case the appellate authority does not accept the market value of the property as determined by the Collector, it shall determine the market value of the property and the proper duty payable on the instrument. The

appellate authority shall embody its decision and the reasons therefor in its order, and communicate it to the appellant, the Collector, and the registering officer concerned.

(2) On receipt of the order referred to in sub-rule (1) from the appellate authority, the person by whom the stamp duty is payable under section 29, or his authorised agent, shall deposit the deficit amount of stamp duty as modified by the appellate authority together with the interest on the modified amount, if any, as referred to in sub-rule (7) of rule 5 or rule 5A in the same manner as referred to in sub-rule (9) of rule 3 or rule 5A;

Provided that the period from the date of admission of the appeal by the appellate authority to the date of receipt of the order of the appellate authority by the person who is liable to pay stamp duty under section 29, shall be excluded for the purpose of computing the interest payable under sub-section (3) of section 47B.

(3) The person by whom stamp duty is payable under section 29, or his authorised agent, shall deposit the deficit amount of stamp duty together with interest, if any, in the same manner as referred to in sub-rule (9) of rule 3 or rule 5A and furnish the original copy of the receipted challan, or the bank draft, as proof of payment of the same to the concerned registering officer and thereupon, the registering officer shall, within fifteen days from the date of receipt of the challan or bank draft, as the case may be, certify by recording in such instrument that proper stamp duty has been paid and register the instrument

**11. *Suo motu* revision by the Chief Controlling Revenue Authority.** - (1) Where the Chief Controlling Revenue Authority, on his own motion proposes to examine the order passed by the Collector under section 47A, or by the Appellate Authority under section 47B, for the purpose of satisfying himself as to the correctness of the market value of the property which is the subject matter of the instrument and the proper duty payable thereon, he shall hold an inquiry for the purpose of forming his opinion as to whether such order is required to be revised under section 47C.

(2) After his decision to proceed in the matter on his own, the Chief Controlling Revenue Authority shall issue a notice in Form XI fixing the date of hearing, not before fifteen days from the date of issue of such notice to every person by whom and to every person in whose favour the instrument has been executed, where such person is likely to be affected adversely, directing such person to appear before him and to show cause on the date and at the time and place specified in such notice as to why the order referred to in sub-rule (1) shall not be revised.

(3) The Chief Controlling Revenue Authority may, if he thinks fit, for the purpose of inquiry,

(a) call for the order of the appellate authority, if any, along with case records, order of the Collector, if any, along with the case records, assessment report made by the registering officer, and any other information, report or record from any public officer or authority under the Central Government or the State Government or any local authority or local body or any person who has, in his opinion, knowledge with respect to valuation of property;

(b) examine any order, assessment report, information, report or record referred to in clause (a).

(4) On the date fixed for hearing or any other date to which the case may be adjourned, the Chief Controlling Revenue Authority shall hear the persons and record any evidence that may be adduced. He shall also hear the person(s), if any, appearing on behalf of the appellate authority and/or the Collector, and record the evidence if any, adduced in support of the order or such appellate authority or the Collector, as the case may be.

(5) After considering all the evidences adduced and representations, if any, made on behalf of the concerned persons, concerned appellate authority or concerned Collector, and examining the records of the case, the Chief Controlling Revenue Authority shall decide whether or not the market value of the property as determined in the order of the appellate authority or in the order of the Collector or any order passed by them, as the case may be, is required to be revised.

(6) In case the Chief Controlling Revenue Authority does not accept the market value of the property as modified by the appellate authority under sub-rule (1) of rule 10 or as determined by the Collector under sub-rule (4) of rule 5 or rule 5A, or under sub-section (8) of section 47A, as the case may be, or any other order passed by the Collector or appellate authority, he shall revise, the order of the appellate authority or the Collector, as the case may be. The Chief Controlling Revenue Authority shall embody its decision and the reasons therefor in its order and communicate in writing to the person who is liable to pay stamp duty under section 29 and to the concerned appellate authority or the Collector, as the case may be. A copy of the order shall also be sent to the registering officer concerned.

(7) If on the basis of order made by the Chief Controlling Revenue Authority under sub-rule (6), it appears that further stamp duty is payable to make up the proper amount of stamp duty as mentioned in the order, he shall issue notice in Form XII to the person by whom stamp duty is payable under section 29 directing him to pay the deficit stamp duty together with an interest at the rate of two per centum for each British Calendar month of default from the first day of such month following the month in which such deficit stamp duty is payable as ordered by the Chief Controlling Revenue Authority up to the month preceding the month of full payment of such duty.

(8) On receipt of a notice referred to in sub-rule (7), the person, who is liable to pay stamp duty under section 29 or his authorised agent, shall deposit the deficit amount of stamp duty together with an interest as referred to in sub-rule (7) into a Government Treasury or pay such amount by a bank draft drawn on any agency bank in favour of the concerned registering officer in the same manner as referred to in sub-rule (9) of rule 3 or rule 5A.

(9) The person by whom the stamp duty is payable under section 29 or his authorised agent, shall furnish the original copy of the receipted challan, or the bank draft, as proof of payment of the deficit amount of stamp duty and interest, if any, and also the original instrument to the concerned registering officer and thereupon, the registering officer shall, within fifteen days from the date of receipt of the challan or bank draft, as the case may be, and the original instrument, certify by recording in such instrument the proper stamp duty and interest, if any, as ordered by the revisional authority under sub-rule (6) has been paid. Such certificate shall be copied in the appropriate register book where the instrument has been registered and shall be authenticated by the concerned registering officer and the instrument shall be returned to the person who furnished the same.

(10) If the market value of the property as revised by the Chief Controlling Revenue Authority under sub-rule (6) is less than the amount for which stamp duty has been paid under sub-rule (7) of rule 5 or rule 5A or under sub-rule (2) of rule 10, as the case may be, the Chief Controlling Revenue Authority shall order refund of the excess stamp duty so paid together with interest paid on such excess amount, if any, and mark copies of such order to the concerned registering officer and Treasury Officer concerned. The concerned registering officer shall prepare and endorse the bill and arrange for the refund of excess amount of stamp duty and interest, if any paid, within ninety days from the date on which the order of the Chief Controlling Revenue Authority is passed.

(11) No order shall be revised by the Chief Controlling Revenue Authority on his own motion under sub-rule (1),-

(a) if the time for presenting an appeal against an order determining the market value by the Collector has not expired, or

(b) if such order has been passed five years before the date of revision:

Provided that in computing the time limit specified in clause (b) for revising any order under section 47C, the period of time during which the revisional authority is restrained by an order of the Court from -

(i) commencing or continuing any proceeding for such revision,

(ii) commencing or continuing any investigation, enquiry, or examination of documents, or evidence required to be made in connection with such revision, shall be executed.

**12. Return of records.** - The appellate authority, as soon as possible after the order is passed, shall return the records of the Collector to him.

**13. Rules of appeal procedure.** - (1) The appellate authority may adjourn the hearing of the appeal from time to time, as it thinks fit.

(2) The appellate authority may, at any stage, call for any information, report, record or other evidence from the appellant, the Collector or the registering officer.

(3) The appellant may appear either in person or through an authorised advocate or authorised agent before the appellate authority in connection with the hearing of his appeal under rule 7.

(4) In respect of matters not provided for in these rules, the provisions of the Code of Civil Procedure, 1908 (5 of 1908), relating to the procedure to be followed by the appellate authority in appeals against the orders of the Civil Court shall, as far as may be, apply to appeals under section 47B.

**14. Manner of service of notice and orders to the parties.** - Any notice under these rules shall be served in the following manner, namely,-

(1) in the case of any company, society or association of individuals, whether incorporated or not,-

(a) on the secretary or any director or other principal officer of the company, society or association of individuals, as the case may be, or

(b) by sending it by registered post with acknowledgement due addressed to the company, society or association of individuals, as the case may be, at the registered office, or if there is no registered office, at the place where the company, society or association of individuals, as the case may be, carries on business;

(2) in the case of any firm,-

(a) upon any one or more of the partners; or

(b) at the principal place at which the partnership business is carried on, upon any person having control or management of the partnership business at the time of service;

(3) in the case of a family, upon the person in management of such family or of the property of such family, in the manner specified in sub-rule (4);

(4) in the case of an individual.-

(a) by delivering or tendering the notice or order to the individual concerned or his advocate or authorised agent, or

(b) by delivering or tendering the notice or order to some adult member of the family of that individual, or

(c) by sending the notice or orders to the person concerned by registered post with acknowledgement due;

(5) if none of the aforesaid modes of service is practicable, by affixing the notice or order in some conspicuous part of the last known place of residence or business of the person concerned.

**15. Manner of maintenance of register for treasury challan and bank drafts.** - Every registering officer shall maintain a register in Form XIII. On receipt of a bank draft or receipted treasury challan as proof of payment of deficit stamp duty and interest, if any, referred to in sub-rule (11) of rule 3 or in sub-rule (3) of rule 4 or in sub-rule (8) of rule 5 or in sub-rule (3) of rule 10 or in sub-rule (9) of rule 11, the registering officer shall record the particulars of such bank draft or treasury challan, as the case may be, in the appropriate columns of the register as aforesaid. In case the payment is made by a bank draft, the registering officer shall deposit it into the Government Treasury under the appropriate challan on behalf of the person who furnishes such bank draft. and shall enter in the appropriate columns of the register as aforesaid, the particulars of the treasury challan.

**16. Maintenance of records for inspection and audit.** - (1) The registers in the prescribed forms referred to in these rules and the documents related thereto shall be preserved for a period of not less than twelve years after the expiry of the period to which they relate.

(2) The registers and documents pertaining to registration of any instruments, determination of market value of any property which is the subject-matter of any instrument already registered or presented for registration and receipt of stamp duty shall be open to inspection by such officer as the State Government may appoint in this behalf for the purpose of periodical audit, or in connection with enquiry with respect to allegations of corruption's or misconduct against any Government employee.

(3) The documents and all other related registers pertaining to registration of any instrument through CORD software, shall be preserved in CD or in any electronic device.

**17. Savings.** - Notwithstanding anything contained in these Rules, anything done or any action taken (including any order made, proceeding commenced or obligation or liability incurred) under the West Bengal Stamp (Prevention of Undervaluation of Instruments) Rules, 1994 prior to the commencement of these Rules shall be valid and effective and any proceedings before the commencement of these Rules shall be commenced or continued or enforced by the authorities prescribed by or under the West Bengal Stamp (Prevention of Undervaluation of Instruments) Rules, 1994 so to do, as if the provisions of these Rules have not come into force.

**Form I**

[See sub-rule (2) of rule 3]

(To be submitted along with the instrument)

Description of the Property

(In the case of land with building in urban areas)

1. Locational details—

(a) House or plot or holding No.....

(b) Name of the land or road or.....  
street .....

(c) Ward No.....

(d) PIN Code No.....

(e) Police Station.....

(f) District.....

(g) Dag No.....

(h) Khatian No.....

(i) Mouza.....

(j) J L. No.

2. Name of the Municipal.....  
Corporation or Municipality or  
Notified Area or Cantonment Area

3. Total land—

(a) in cottahs.....

(b) in square metres .....

4. Area of vacant land—

(a) in cottahs.....

(b) in square metres .....

5. Built-up Area—

(a) in cottahs.....

(b) in square metres or in square.....  
feet

6. (a) No. of floors in the building.....

(b) Carpet area in each floor .....

(in square metres or in square  
feet)

7. Type of construction of the  
building

[Please tick ( v ) against each item:]

which is applicable] ( )

(a) Construction- ( )

(i) pucca( )

(ii) semi-pucca( )

(iii) kutcha( )

(iv) others (please specify)

(b) Floor-

(i) kutcha( )

(ii) cement( )

(iii) mosaic( )

(iv) marble( )

(v) others (please specify) ( )

- (c) Walls
- (i) kutcha( )
  - (ii) cement plaster( )
  - (iii) lime-washed( )
  - (iv) plastic painted( )
  - (v) others (please specify) ( )

- (d) Roof-
- (i) thatched( )
  - (ii) tile-shed( )
  - (iii) tin-shed( )
  - (iv) pucca( )
  - (v) others (please specify) ( )

8. Brief description of the nature.....  
of sanitary or electrical or other  
fittings on the building/flat

9. Year of construction of the.....  
building/flat

10. Renovation of the building or  
flat made. if any— .....

- (a) year of renovation.....
- (b) details of addition or alteration

11. Other facilities available within  
1 kilometre [Please tick ( V)] (Not  
to be filled in for Calcutta  
Municipal Corporation Area)— ( )

- (a) railway station( )
- (b) bus stop( )
- (c) market place( )
- (d) city centre( )
- (e) school( )
- (f) college
- (g) hospital

12. Approximate distance from the  
main road— :

- (a) width of the nearest pucca or  
main road (in metres): .....
- (b) distance from this pucca or  
main road (in metres)
- (c) width of the approach road, if  
different from (a) above (in  
metres)

13. Purpose for which the building  
or flat is being used  
[Please tick ( ) the relevant  
column]— ( )

- (a) residential( )
- (b) commercial( )
- (c) industrial
- (d) other (please specify)

14. Property tax paid with

reference to tax records of the local authority concerned

15. Market value set forth in the instrument— : .....  
(a) market value per square metre: .....  
of built-up area: .....  
(b) market value per cottah or per square metre of vacant land  
(c) total market value

16. Remarks, if any : .....  
: .....  
: .....

17. Transferor—  
(a) name: .....  
(b) full address : .....

18. Transferee—  
(a) name: .....  
(b) full address : .....

19. Deed writer—  
(a) name: .....  
(b) licence No. : .....

20. Advocate, if any—  
(a) name:.....  
(b) address : .....  
: .....

The above statement is true to the best of my knowledge and belief. I undertake to indemnify the Government for any loss of revenue due to misstatement or suppression of facts hereinabove.

Place  
Date

*Signature of the person executing the instrument for registration.*

**Form II**

[See sub-rule (2) of rule 3]

(To be submitted along with the instrument)

Description of the Property

(In the case of land with building in rural areas)

1. Locational details—

- (a) Dag No.: .....
- (b) Khatian No.: .....
- (c) J. L. No.: .....
- (d) Mouza: .....
- (e) Police Station: .....
- (f) District: .....
- (g) PIN Code No.: .....
- (h) Holding or House No., if any : .....
- (i) Name of lane or road, if any

2 Total land—

- (a) in cottahs: .....
- (b) in square metres : .....

3. Area of vacant land—

- (a) in cottahs: .....
- (b) in square metres : .....

4. Built-up area—

- (a) in cottahs: .....
- (b) in square metres or in square feet : .....

5. Existing nature of the land

- [Please tick ( )]— (.)
- (a) high land(.)
  - (b) low lying(.)
  - (c) dry(.)
  - (d) wet(.)
  - (e) others (please specify)

6. (a) Distance from approach:

- road (in metres).....
- (b) Width of approach road (in metres) - .....

7. Distance from the—

- (a) nearest railway station: .....
- (b) bus stop.....
- (c) market place: .....
- (d) block office.....
- (e) bank: .....
- (f) school.....
- (g) college: .....
- (h) hospital : .....
- : .....
- : .....
- : .....

:  
.....  
:  
.....

- 8, Type of construction of the house [Please tick ( )]— ( )
- (a) Construction ( )
    - (i) mud-built ( )
    - (ii) semi-pucca ( )
    - (iii) pucca ( )
    - (iv) others (please specify) ( )
  - (b) Floor ( )
    - (i) kutcha ( )
    - (ii) cement ( )
    - (iii) mosaic ( )
    - (iv) marble ( )
    - (v) others (please specify) ( )
  - (c) Walls ( )
    - (i) kutcha ( )
    - (ii) cement plaster ( )
    - (iii) lime-washed ( )
    - (iv) plastic-painted ( )
    - (v) others (please specify) ( )
  - (d) Roof ( )
    - (i) thatched ( )
    - (ii) tile-shed ( )
    - (iii) tin-shed ( )
    - (iv) pucca ( )
    - (v) others (please specify) ( )

9. Present condition of the house [Please tick ( )]
- (a) new ( )
  - (b) more than 3 years old ( )
  - (c) more than 5 years old ( )
  - (d) more than 10 years old ( )
  - (e) dilapidated ( )
  - (f) with tenant ( )
  - (g) without tenant ( )

10. Actual year of construction:  
of the house .....

11. (a) Plinth area of the house:  
(in square metres).....  
(b) No. of floors in the house:  
and carpet area in each floor.....  
(in square metres)

12. Market value set forth in the instrument— :  
(a) market value per square.....  
metre of built-up area:  
(b) market value per cottah of.....

vacant land:  
(c) total market value .....

13. Remarks, if any :  
.....

14. Transferor—  
(a) name:  
(b) full address .....  
:

15. Transferee—  
(a) name:  
(b) full address .....  
:

16. Deed Writer—  
(a) name:  
(b) licence No. ....  
:

17. Advocate, if any—  
(a) name:  
(b) full address .....  
:

The above statement is true to the best of my knowledge and belief. I undertake to indemnify the Government for any loss of revenue due to misstatement or suppression of facts hereinabove.

Place.....

.....  
*[Counter Signature of the Deed Writer/ Advocate]*

*Signature of the person executing the instrument for registration.*

Date.....

**Form III**

[See sub-rule (2) of rule 3]

(To be submitted along with the instrument)

Description of the Property

(In the case of land in urban areas)

1. Locational details—

- (a) Dag No:
- (b) Khatian No.....
- (c) Mouza:
- (d) J. L. No.....
- (e) Holding No.:
- (f) Name of lane or road or.....  
street :
- (g) Ward No.....
- (h) PIN Code No.:
- (i) Police Station.....
- (j) District :
- .....
- .....
- .....
- .....
- .....
- .....
- .....
- .....

2. Name of the Municipal Corporation or Municipality or Notified Area or Cantonment.....  
Area

3. Total area of the land—

- (a) in cottahs:
- (b) in square metres :.....
- .....
- .....

4. Existing nature of the land [Please tick (-Ni) the relevant brackets]—

- (a) high land( )
- (b) low lying( )
- (c) dry( )
- (d) wet( )
- (e) others (please specify) ( )

5. Facilities available within (Not to be filled in for Calcutta Municipal Corporation Area)—

- (a) railway station Yes/No
- (b) bus stop Yes/No
- (c) market place Yes/No
- (d) city centre Yes/No

(e) school Yes/No  
(f) college Yes/No

6. Distance from the main road—

(a) width of the nearest:  
pucca/main road (in metres).....  
(b) distance from this:  
pucca/main road (in metres).....  
(c) width of the approach road, :  
if different from (a) above (in.....  
metres)

7. Other locational factors that may be relevant to the valuation of the land—

(a) whether in unauthorised occupation of others Yes/No  
(b) whether there is a tenant Yes/No  
(c) whether there is a squatter Yes/No  
(d) whether being used by local people for long for recreational

8. Market value set forth in the instrument—

(a) market value per cottah:  
(b) market value per square metre :  
(c) total market value :  
:  
:

9. Remarks, if any, affecting market value

.....  
:  
.....  
:  
.....  
:  
.....  
:  
.....

10. Transferor—

(a) name:  
(b) full address :  
:  
.....

11. Transferee—

(a) name:  
(b) full address :  
:  
.....

12. Deed Writer—

(a) name: .....  
(b) licence No. :  
.....

13. Advocate, if any—

(a) name: .....  
(b) address :  
.....

The above statement is true to the best of my knowledge and belief. I undertake to indemnify the Government for any loss of revenue due to misstatement or suppression of facts hereinabove.

Place

Date

*Signature of the person executing the instrument for registration*

**Form IV**

[See sub-rule (2) of rule 3]

(To be submitted along with the instrument)

Description of the Property

(In the case of land in rural areas)

1. Locational details—

- (a) Dag No.:
- (b) Khatian No.....
- (c) Mouza:
- (d) J. L. No.....
- (e) Police Station:
- (f) District.....
- (g) Pin Code No. :  
:.....  
:  
:.....  
:  
:.....  
:  
:.....

2. Existing nature of land—

[Please tick (l) the relevant item]

- (a) homestead( )
- (b) agricultural( )
- (c) high land( )
- (d) low lying( )
- (e) dry( )
- (f) wet ( )

3 If agricultural land, please give relevant details—

- (a) whether canal water available: Yes/No  
for irrigation: Yes/No
- (b) whether irrigation from tank is: Yes/No  
done: : Yes/No
- (c) whether irrigation water taken: One/Two/More than two  
from tubewell/well:
- (d) whether any other irrigation facility is available
- (e) number of crops produced during the year
- (f) average yield from the land per year (in rupees)

4. Other particulars regarding the land—

- (a) distance from main road (in: metres) .....
- (b) distance from nearest market:
- (c) distance from nearest habitat.....
- (d) transport facilities:
- (e) any other particulars that may.....

affect the market value of the land :

.....  
:  
.....

5. Total land proposed to be:  
transferred (in square metres) .....

6. Total market value set forth in:  
the instrument .....

7. Market value per cottah as per 6:  
above .....

8. Remarks, if any :  
.....

9. Transferor—

(a) name:  
(b) full address .....

10. Transferee—

(a) name:  
(b) full address .....

11. Deed Writer—

(a) name:  
(b) licence No. ....

12. Advocate, if any—

(a) name:  
(b) address .....

The above statement is true to the best of my knowledge and belief. I undertake to indemnify the Government for any loss of revenue due to misstatement or suppression of facts hereinabove.

.....  
*Counter signature of the Deed Writer/Advocate*

.....  
*Signature of the person executing the instrument for registration*

**Form V**

[See sub-rule (8) of rule 3]

**Notice calling upon parties by whom stamp duty is payable to make payment of deficit amount of stamp duty under sub-section (2) of section 47A of the Indian Stamp Act, 1899**

To

.....

(name of person by whom stamp duty payable, executant or claimant or authorised agent or authorised advocate)

.....

.....

(address)

Whereas a document bearing serial number.....executed by.....and others in favour of ..... and others, was presented for registration before the undersigned on.....

And Whereas the market value of the property which is the subject matter of the aforesaid document has been ascertained at Rs.....

And Whereas he is required to pay deficit Stamp Duty amounting to Rs.....

Now, therefore. he is requested to pay the deficit stamp duty in the Government Treasury at.....or to pay the said sum by bank draft drawn on any agency bank in favour of the undersigned within thirty days from the date of receipt of this notice and to furnish the receipted challan or the bank draft, as the case may be, as proof of such payment within a week from the date of deposit with the Treasury or date of purchase of bank draft, failing which necessary steps will be taken as per provision contained in sub-section (3) of section 47A of the Indian Stamp Act, 1899.

Date.....

.....

*Registering Officer*  
*(Seal and Signature)*

### Form VA

[See sub-rule (8) of rule 3]

#### Register of pending cases under sub-section (1) of section 47A of the Indian Stamp Act, 1899

Sl. No.	Date of Presentation	Pending No. of documents	Presentation	Executant /s	Claimant /s	Market value set forth	Stamp duty paid	Registration fee paid	Market value assessed	Stamp duty required
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
Registration fee required		Deficit stamp duty	Deficit registration fee	Date of payment of deficit stamp duty	Date of payment of deficit registration fee	Date of admission to registration	Deed No.	Date of sending to the Collector	Case No. and date	Remarks
(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	

### Form VI

[See sub-rule (1) of rule 41]

#### Register of reference cases under sub-section (3) of section 47A of the Indian Stamp Act, 1899

Sl. No.	Date or presentation	Nature of document	Serial No. in fee book	Name and address of executant	Market value set forth in the doct.	Stamp duty paid	Market value assessed by R.O.	Stamp duty required	Amount of deficit stamp duty	Case No. and date of reference to the Collector
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
Market value determined by the Collector		Stamp duty required as per determination		Date of payment of deficit stamp duty		Challan No. or bank draft No. with date		Appeal, if any and date		Remarks
(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)

**Form VIIA**

[ See sub-rule (3) of rule 4 ]

**Intimation of payment of deficit stamp duty to the Collector**

To

.....  
.....

[name and address of the Collector to whom reference has been made under sub-rule (1) of rule 4]

Whereas a reference has been made by me under sub-section (3) of section 47A read with sub-rule (1) of rule 4 of the West Bengal Stamp (Prevention of Undervaluation of Instruments) Rules, 2001 in respect of the instrument mentioned below;

And Whereas the person by whom stamp duty is payable under section 29 does not appear to have received any communication from you intimating him of the market value of the property which is the subject-matter of the instrument and the proper stamp duty payable thereon as determined by you;

And Whereas the above mentioned person has made the payment of deficit stamp duty as ascertained by me.

You are, therefore, requested to treat the reference made under sub-section (3) of section 47A read with sub-rule (1) of rule 4 as withdrawn.

**Particulars of the instrument for which reference was made:-**

1. Serial No. of instrument :
2. Date of presentation :
3. Name of the executant:  
or executants
4. Name of the claimant or:  
claimants
5. Nature of the:  
instrument
6. Reference No. and date:  
Date.....

*Signature.....*  
*Registering Officer*  
(Seal)

**Form VIIB**

See sub-rule (4) of rule 4 j

**Intimation of payment of deficit stamp duty to the Collector**

To

[name and address of the Collector to whom reference has been made under sub-rule (1) of rule 4 of the West Bengal Stamp (Prevention of Undervaluation of Instruments) Rules, 1994]

Whereas a reference has been made by me under sub-section (1) of section 47A of the Indian Stamp (West Bengal Amendment) Act, 1990 read with sub-rule (1) of rule 4 of the West Bengal Stamp (Prevention of Undervaluation of Instruments) Rules, 1994 in respect of the instrument mentioned below;

And Whereas the person by whom stamp duty is payable under section 29 of the Indian Stamp Act, 1899 does not appear to have received any communication from you intimating him of the market value of the property which is the subject-matter of the instrument and the proper amount of duty payable thereon as determined by you;

And Whereas the above mentioned person has made the payment of deficit stamp duty as ascertained by me.

You are, therefore, requested to treat the reference made under sub section (1) of section 47A of the Indian Stamp (West Bengal Amendment) Act, 1990 read with sub-rule (1) of rule 4 of the West Bengal Stamp (Prevention of Undervaluation of Instruments) Rules, 1994 as withdrawn.

**Particulars of the instrument for which reference was made:-**

1. Serial No. of instrument :
2. Date of presentation :
3. Name of the executant:  
or executants
4. Name of the claimant or:  
claimants
5. Nature of the:  
instrument
6. Reference No. and date:  
Date.....

*Signature.....*  
*Registering Officer*  
(Seal)

**Form VIII**

[See sub-rule (1) of rule 5]

**Notice calling for objections relating to determination of market value under sub-section (5) of section 47A of the Indian Stamp Act, 1899**

To

(name of the person \*Strike out whichever is not applicable.by whom or in whose favour the instrument is executed or the person by whom stamp duty is payable under section 29)

(address)

Whereas a reference has been made to me under sub-section (3) of section 47A read with sub-rule (1) of rule 4;

And Whereas it appears that an instrument of \*Strike out whichever is not applicable.agreement or memorandum of an agreement relating to sale or lease-cum-sale of immovable property or conveyance or exchange or gift or partition or power of attorney where proper stamp duty is payable on the basis of market value or settlement or transfer of lease by way of assignment is executed \*Strike out whichever is not applicable.by you or in your favour;

And Whereas I am satisfied on information which has come into my possession that the market value of the property which is the subject-matter of such instrument is not truly set forth in the statement in \*Strike out whichever is not applicable.Form I or Form II or Form III or Form IV furnished by you under rule 3(2) and stamp duty payable by you \*Strike out whichever is not applicable.is not correctly paid under rule 3(9);

And Whereas it appears to me to be necessary to determine the market value under sub-section \*Strike out whichever is not applicable.(5) or sub-section (8) of section 47A for the purpose of determination of the correct amount of stamp duty payable by you.

You are hereby directed to attend in person or by an authorised advocate or agent at (place).....on (date).....at (time).....and thereat produce or cause to be produced at the said time and place, any objection which you may wish to prefer and any evidence which you may wish to adduce in support of the correctness of the market value set forth in the statement or payment of the amount of stamp duty by you.

In the event of your failure to comply with this notice, I shall determine the market value ex parte to the best of my judgement.

Date.....

*Signature.....*

*(Collector)*

.....

*(Seal)*

**Form IX**

[ See sub-rule (5) of rule 5

**Notice of determination of market value under sub-section (5) or sub-section (8) of section 47A of the Indian Stamp Act, 1899**

To

(name of the person \*Strike out whichever is not applicable.by whom or in whose favour the instrument is executed or the person by whom stamp duty is payable under section 29)

.....  
.....

(address)

In continuation of the notice in Form VIII under rule 5(1) served on you on the ..... day of ..... 20..... you are hereby informed that after careful consideration of the \*Strike out whichever is not applicable.objections raised by you, \*Strike out whichever is not applicable.examinng the information. report, records and finding of the Registering Officer, the market value of the property, which is the subject-matter of the instrument of \*Strike out whichever is not applicable.agreement or memorandum of an agreement relating to sale or lease-cum-sale of immovable property or conveyance or exchange or gift or partition or power-of-attorney where proper stamp duty is payable on the basis of market value or settlement or transfer of lease by way of assignment and in respect of which the statement in \*Strike out whichever is not applicable.Form I or Form II or Form III or Form IV was furnished before the registering officer of ..... (name of the office of registering officer) on ..... (date) has been determined by me at Rs..... (in figures) (Rupees ..... ) (in words) and the amount of stamp duty as mentioned below is payable by you in respect of the aforesaid instrument.

You are hereby directed to pay the sum of Rs. .... (in figures) (Rupees ..... (in words) (as per details below) into the Government treasury at ..... or to pay the said sum by a bank draft drawn on any agency bank in favour of concerned registering officer within thirty days from the date of receipt of this notice and to furnish the challan or the bank draft, as the case may be, as proof of such payment before such registering officer within a week from the date of deposit into the treasury or \*date of purchase of the bank draft, failing which you shall be liable to pay an interest at the rate of two per centum for each British Calendar month of default from the first day of such month following the month in which you are required to pay the deficit stamp duty specified in this notice up to the month preceding the month of full payment of such duty.

Stamp Duty Payable	—	Rs.....(A)
Less: Stamp Duty paid	—	Rs.....(B)
Deficit Stamp Duty (A)	—	Rs.....

Date.....

Address.....

.....  
*Collector*

Copy forwarded to the Registering Officer or District Registrar,.....This has reference to his Memo No. .... dated ..... for information and necessary action.

Date.....

.....  
Collector

Address.....

.....  
(District)

**Form X**

[See sub-rule (1) of rule 7]

**Form of application for appeal under section 47B of the Indian Stamp Act, 1899**

To

The.....(Appellate Authority)

The ..... day of ..... 20 .....

(a) Date of order against which the application is submitted.....

(b) Name and designation of the Officer who passed the order.....

(c) Instrument in respect of which order is passed.....

(i) date and nature of instrument.....

(ii) number, date and place of registration of the instrument.....

(iii) location of the property which is the subject-matter of the instrument

.....

(d) (i) Market value of the property as set forth in the instrument .....

(ii) Amount of stamp duty already paid .....

(e) (i) Market value of the property as determined under section 47A(5)/47A(8).....

(ii) Amount of stamp duty determined .....

(f) (i) Amount of stamp duty in dispute.....(appellant), \*Strike out whichever is not applicable.son/daughter/wife of .....(full name) of .....(full address) sheweth as follows:

I, .....(\*Strike out whichever is not applicable.son/daughter/wife of .....)\*Strike out whichever is not applicable.son/daughter/wife of.....\*Strike out whichever is not applicable.son/daughter/wife of.....etc. (names of all the persons) have executed the instrument in respect of which market value of property and stamp duty have been determined.

2. The notice of determination of market value and stamp duty under \*Strike out whichever is not applicable.sub-section (5)/sub-section (8) of section 47A read with rule 5(5) and received on ....., is attached hereto.

3. The \*Strike out whichever is not applicable.attested photo copy/certified copy of the order appealed against is attached.

4 The \*Strike out whichever is not applicable.attested photo copy or certified copy of the instrument is attached

5. Name(s) of the person or persons by whom stamp duty is payable under section 29.

6. Being aggrieved by the aforementioned order of .....your appellant begs to prefer this appeal on the following. amongst others.

**Grounds**

(here enter the grounds on which the appellant relies for the purposes of his appeal).

7. Your appellant, therefore, prays that market value and stamp duty may be modified accordingly, or that he may be granted such relief as may be deemed just and proper.

**Verification**

I, .....the appellant do hereby declare that aforementioned particulars stated by me are true to the best my knowledge and belief.

Verified today the ..... day of ..... 20 .....

.....  
Signature of the appellant or authorised agent.

Status.....

**Form XI**

[See sub-rule (2) of rule 11]

**Notice calling for objection relating to revision of market value under sub-section (1) of section 47C of the Indian Stamp Act, 1899**

To

The

(name of the person \*Strike out whichever is not applicable.by whom or in whose favour the instrument is executed or the person by whom stamp duty is payable under section 29)

.....

.....

(address)

Whereas it appears that an instrument of \*Strike out whichever is not applicable.agreement or memorandum of an agreement relating to a sale or lease-cum-sale of immovable property or conveyance or exchange or gift or partition or power-of-attorney where proper stamp duty is payable on the basis of market value or settlement or transfer of lease by way of assignment is executed \*Strike out whichever is not applicable.by you or in your favour;

And Whereas it appears that the said instrument was registered at the office of the

.....

(designation of the registering officer) being No. for the year ..... after payment of deficit stamp duty and interest, if any, on the basis of market value as determined by the Collector under sub-rule (4) of rule 5 or as modified by the appellate authority under sub-rule (1) of rule 10;

And Whereas I have reason to believe on information which has come into my possession that the order passed by the Collector or appellate authority on ..... (date) in respect of the instrument mentioned at paragraph above requires to be revised. You are hereby directed to attend in person or by an authorised advocate or agent at (place) ..... on (date) ..... at (time) ..... and thereat produce, or cause to be produced at the said time and place, any objection which you may wish to prefer and any evidence which you may wish to adduce in support of the correctness of the market value \*Strike out whichever is not applicable.as determined by the Collector or as modified by the appellate authority and the correctness of the amount of stamp duty and interest, if any, paid by you and show cause as to why the order as mentioned above shall not be revised.

In the event of your failure to comply with this notice, I shall revise the aforesaid order *ex parte* to the best of my judgement.

Date.....

*Signature .....*  
*(Chief Controlling Revenue Authority)*

Copy forwarded to the Collector or concerned appellate authority for information and necessary action.

Date .....

*Signature .....*  
*(Chief Controlling Revenue Authority)*

\*Strike out whichever is not applicable.

**Form XII**

[See sub-rule (7) of rule 11

**Notice of determination of market value under sub-section (1) of section 47C of the Indian Stamp Act, 1899**

To

The.....

(name of the person \* by whom or in whose favour the instrument is executed or the person by whom stamp duty is payable under section 29)

.....

(address)

In continuation of the notice in Form XI under sub-rule (2) of rule 11 served on you on the ..... day of ..... 20 ..... you are hereby informed that after careful consideration of the objections raised by, examining the information, report, records and \*order of the Collector determining the market value of the property or order of the appellate authority modifying the market value of the property, which is the subject-matter of the instrument of \*agreement or memorandum of an agreement relating to a sale or lease-cum-sale of immovable property or conveyance or exchange or gift or partition or power-of-attorney where stamp duty is payable on the basis of market value or settlement or transfer of lease by way of assignment which was registered at the office of the .....(name of the office of the registering officer), being No ..... for the year ..... has been revised by me at Rs. .... (in figures) (Rupees ..... ) (in words) in terms of the provision contained in sub-section (1) of section 47C of the Indian Stamp Act, 1899 read with sub-rule (6) of rule 11.

Accordingly, a stamp duty amounting to Rs. ....(in figures) (Rupees ..... ) (in words) is payable by you or an amount of Rs. .... (in figures) (Rupees ..... ) (in words) has been paid in excess than that was required.

\*You are hereby directed to pay a sum of Rs. ....(in figures) (Rupees ..... ) (in words) into the Government treasury at ..... or to pay the said sum by a bank draft drawn on any agency bank in favour of the concerned registering officer within thirty days from the date of receipt of this notice and to furnish the challan or the bank draft, as the case may be, as proof of such payment before the concerned registering officer of .....within a week from the date of deposit into the treasury or date of purchase of the bank draft failing which the arrear amount shall be recoverable as per law.

\*The excess amount of stamp duty so paid by you together with interest paid on such amount, if any, shall be returned to you by the concerned registering officer. You are requested to contact with the concerned registering officer.

Date .....

*Signature .....*

*(Chief Controlling Revenue Authority)*

Copy forwarded to the:-

1. Sub-Registrar or Additional District Sub-Registrar or District Sub-Registrar of .....P.O. .... Dist. .... for information. The refund bill for the amount mentioned in the notice shall be prepared and endorsed by him. He shall arrange for the refund of the excess amount mentioned in the notice to Shri \_\_\_\_\_ (name of the person who is liable to pay stamp duty u/s. 29 of the Indian Stamp Act, 1899).
2. Treasury officer ..... P.O. .... Dist ..... for information.

Date .....

*Signature: .....*

*(Chief Controlling Revenue Authority, West Bengal)*

\*Strike out whichever is not applicable.

**Form XIII**

(See rule 15)

**Register of bank draft or treasury challan received for payment of deficit stamp duty under the Indian Stamp Act, 1899**

Date	From whom received	Sl. No. of documents and date/Doct. No. and date	Executive or executors (iv)	Claimant or Claimants	Market value of the property	Stamp duty required	Amount of stamp duty paid	Amount of deficit stamp duty paid	Paid by treasury challan or bank draft	Details of bank draft or treasury challan					For treasury challan	For bank draft	
										(11)						Date of verification with treasury	Date of deposit
										Bank draft or treasury challan No.	Date	Bank or treasury name	Bank or treasury Code	Amount			
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(i)	(ii)	(iii)	(iv)	(v)	(11)	(12)	(13)

**The**



**Kolkata** **Gazette**

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WEDNESDAY, DECEMBER 9, 2015

[SAKA 1937

PART I—Orders and Notifications by the Governor of West Bengal, the High Court, Government Treasury, etc.

**GOVERNMENT OF WEST BENGAL**  
**FINANCE DEPARTMENT**  
**REVENUE**

**NOTIFICATION**

No.2052-F.T. – dt. the 7th December, 2015. — In exercise of the power conferred by clause (16B) of section 2, section 27, section 47A and section 75 of the Indian Stamp Act, 1899 (2 of 1899), the Governor is pleased hereby to make the following amendments in the West Bengal Stamp (Prevention of Under-valuation of Instruments) Rules, 2001, as subsequently amended (hereinafter referred to as the said rules):-

**Amendments**

In the said rules,—

(1) in rule 2,—

(a) in clause (ca), for the words, letters and brackets "Compact Disc (CD)", *substitute* the words, letters and brackets "Compact Disc (CD), Digital Versatile Disc (DVD)";

(b) for clause (ea), *substitute* the following clause:-

'(ea) "e-nathikaran" means the software designed for performing the various functions associated with the act of registration of a document, digitally signed, through web based architecture using Central Server at West Bengal State Data Centre (WBSDC) to ensure speedy delivery of services to the members of the public presenting the deeds for registration on one hand and to integrate with the software of the land department for simultaneous mutation etc. on the other;';

(c) in clause (eb), for the words, letters and brackets "Compact Disc(CD)", *substitute* the words, letters and brackets "Compact Disc (CD), Digital Versatile Disc (DVD)";

(d) in clause (ec), for the words, letters and brackets "Compact Disc(CD)", wherever they occur, *substitute* the words, letters and brackets "Compact Disc (CD) or Digital Versatile Disc (DVD)";

(e) in clause (ed), for the words, letters and brackets "Computerization of Registration of Documents (CORD) software", *substitute* the letter and words "e-nathikaran software";

- (f) in clause (ef), for the words, letters and brackets "Computerization of Registration of Documents (CORD)", *substitute* the letter and words "e-nathikaran software";
- (g) for clause (eh), *substitute* the following clause:—  
 '(eh) "imaging" means the process of scanning the documents, capturing of photos, fingerprints, signature and managing the storage, classification and includes retrieval of electronic digital images so generated';
- (h) after clause (eh), *insert* the following clauses:—  
 '(ei) "Central Server" is a computer system that provides services to multiple users through local area network (LAN) or wide area network (WAN). It consists of one or more high speed computers or servers that store application and data file that can be shared by many different users;  
 (ej) "Digital Signature (DS)" means authentication of any electronic record by a subscriber by means of an electronic method or procedure in accordance with the provisions of section 3 of Information Technology Act, 2000;  
 (ek) "Digital Signature Certificate (DSC)" means a digital signature certificate issued under sub section 4 of section 35 of Information Technology Act, 2000;  
 (el) "WBSDC" means the West Bengal State Data Centre;  
 (em) "DLMC" means the District Level Monitoring Committee;
- (i) after clause (f), *substitute* the following clause:—  
 (fa) "requisition forms" means the forms appended to Appendix V of the West Bengal Registration Rules, 1962;";
- (j) after clause (g), *substitute* the following clauses:—  
 '(ga) "scanner" means an electronic device used in conjunction with a computer and a suitable software to convert documents on paper into electronic digital images to be stored on electronic media and retrieved when required and the words "scanning" and "scanned" shall be construed accordingly;  
 (gb) "software" means "e-nathikaran" software and includes a set of computer programmes or coded instructions given to the computer system to enable such computer perform different predetermined functions and to generate the desired output;  
 (gc) "standard user-charges" means the user-charge of the fees in addition to the registration fees as determined by the State Government to be paid by the members of the registrant public for registration of an instrument through the "e-nathikaran software";";
- (2) to sub-rule (11) of rule 3, substitute the following proviso:—  
 "Provided that the provisions of sub-rule (1) to sub-rule (11) of this rule, shall not be applicable in case an instrument is registered through "e-nathikaran" software.";
- (3) for rule 3A, *substitute* the following rule:—  
**"3A. Manner of determination of market value when instrument is registered through the system of e-nathikaran** — When an instrument is registered through the system of e-nathikaran, the market value within the meaning of clause 16(B) of section 2 in relation to any land or any land with building or any flat or apartment or unit used for residential, commercial, semi-commercial, office or industrial purposes, shall be determined in accordance with the provisions of rules 3B to 3E.";
- (4) in rule 3B,—  
 (a) in sub-rule (1), in clause (a), for the words "rate per decimal", *substitute* the words "rate per decimal or rate per cottah";

- (b) in sub-rule (2),—
- (i) in clause (b), for the words "road wise", *substitute* the words "road wise or zone wise";
  - (ii) in clause (c), for the words "sector/block/phase wise or plot wise", *substitute* the words "action area/sector/block/phase wise or plot wise";
  - (iii) in clause (d), for the word "road wise", *substitute* the words "road wise or zone wise";
  - (iv) in clause (e), for the words "in respect of road wise or in respect of road wise after demarcating the roads in zones", *substitute* the words "in respect of ward wise or road wise or zone wise after demarcating the roads in zones";
- (c) sub-rule (8) shall be renumbered as sub-rule (8)(a) and after sub-rule (8)(a), so renumbered, *insert* the following sub-rule:—
- "(8)(b) If at the time of preparation of annual statement of market value of tenanted portion of the property occupied by tenant, appropriate depreciation would be given by the registering officer with the approval of the District Registrar considering the nature of tenant, age of tenancy and other relevant considerations. Below 15 years of tenancy, no depreciation would be allowed and no depreciation would be given if the tenant himself is the purchaser.";
- (d) sub-rule (10) shall be renumbered as sub-rule (10)(a) and after sub-rule (10)(a), so renumbered, *insert* the following sub-rule:—
- "(10)(b) As per rule 45(2) of the West Bengal Municipal Building (WBMB) Rules, 2007, no approach road lesser than 2.40 meters in respect of newly constructed building in municipal areas, barring municipalities in hill areas, having height more than seven meters shall be accepted for the purpose of assessment of market value of those buildings or apartments or flats or units as the case may be.";
- (e) in sub-rule (12), for the words "flat or other structure may be classified in residential, semi-commercial, or commercial after taking into account the use of flat or other structure", *substitute* the words "flat or other structure may be classified in residential, semi-commercial, commercial, office or industrial after taking into account the use of the flats or other structure";
- (f) in sub-rule (13), for the words "rate per sq. ft. of market value of any flat", *substitute* the words "rate per sq. ft. area of any flat";
- (g) for sub rule (14), *substitute* the following sub- rule:—
- "(14) The rate per sq.ft. area of any flat or structure for commercial use, semi-commercial, office or industrial use shall be determined by appreciating the rate per sq. ft. area of flat or structure for residential use in the same locality in accordance with the provisions of sub-rule (13) on the basis of such conversion ratio as may be decided by the registering officer with the approval of the District Registrar or at such rate as may be decided by the registering officer in consultation with the appropriate District Registrar,";
- (h) in sub-rule (15), for the words "rate per sq. ft. of market value of car parking space", *substitute* the words "rate per sq. ft. area of car parking space";
- (i) in sub-rule (16), for the words "rate per sq. ft. of market value of the second floor", *substitute* the words "rate per sq. ft. area of the second floor";
- (j) in sub- rule (17), for the words "rate per sq. ft. of market value of the flat", *substitute* the words "rate per sq. ft. area of the flat";
- (k) for sub- rule (18), *substitute* the following sub-rule:—
- "(18) The rate per sq.ft. area of the residential, semi-commercial, commercial, office or industrial flats or other structures situated in a special project, shall be determined separately by the Registering officer in consultation with the appropriate District Registrar considering all the merits, demerits provided

in such special project and after necessary spot verification, if needed. Special project means any property, whether land or land with buildings or apartment or flat which has been considered separately from other properties of the same or comparable locality for the purpose of assessment of market value, due to some specific reasons identified and considered as special by the Registering Officer in consultation with the appropriate District Registrar.";

(5) in rule 3C,—

- (a) in sub-rule (1), for the words "the quantum of land to be transferred shall be multiplied with the rate of per decimal of market value of land in that locality", *substitute* the words "the quantum of land to be transferred shall be multiplied with the rate per decimal or cottah of market value of land in the locality";
- (b) in sub-rule (6), for the words "in determining the market value of an old flat for residential, commercial or semi-commercial use in particular area", *substitute* the words "in determining the market value of an old flat for residential, commercial or semi-commercial office or industrial use in a particular area";
- (c) after sub-rule (7), *insert* the following sub-rule:—

"(8) The annual statement of rates of immovable property as referred to in rule 3B, shall be prepared annually by the registering officer in consultation with the appropriate District Registrar and the same shall be communicated to the District Level Monitoring Committee (DLMC) for its approval and then the proposal shall be sent to the Inspector General of Registration and Commissioner of Stamp Revenue, West Bengal, for examination and necessary approval for updating the database of rates maintained in the *e-nathikaran* software.";

(6) for rule 3D, for sub-rule (1), *substitute* the following sub-rule:—

"(1) The annual statement of rates of immovable property as referred to in rule 3B shall be revised annually by the Registering Officer in consultation with the appropriate District Registrar and the same shall be communicated to the District Level Monitoring Committee (DLMC) for its approval and then the proposal shall be sent to the Inspector General of Registration and Commissioner of Stamp Revenue, West Bengal for examination and necessary approval for updating the database of rates maintained in the *e-nathikaran* software.";

- (7) in the first proviso to sub-rule (4) of rule 4, for the words and letters "through the system of CORD software", *substitute* the words and letter "through the system of *e-nathikaran* software";
- (8) in the proviso to sub-rule (10) of rule 5, for the words and letters "through the system of Computerization of Registration of Documents (CORD) software", *substitute* the words and letter "through *e-nathikaran*";
- (9) for rule 5A,—
  - (a) in sub-rule (1) for the letters "CORD", wherever they occur, *substitute* the letter and word "*e-nathikaran*";
  - (b) in sub-rule (2), for the words and letters "through the system of CORD software", *substitute* the words and letter "through *e-nathikaran* software";
  - (c) for sub-rule(6), *substitute* the following sub-rule:—

"(6) On receipt of such notice issued by the Collector, the person or his authorised agent shall deposit the deficit amount of stamp duty within the date specified in the notice either by bank drafts drawn on any agency bank in favour of the concerned registering officer or by appropriate challan to the Government treasury on appropriate head of account or by Serialised Authenticated Bank Receipt(SABR) or by electronic payment mode, as the case may be and if such person does not make such payment within the date aforesaid, he shall be liable to pay an interest at the rate one *per centum* for each British Calendar month of default from the first day of such month following the month in which such person was required to make payment of deficit duty as specified in this rule upto the month preceding the month of full payment of such duty but in no case the amount of interest shall exceed rupees twenty thousand.";

- (d) in sub-rule (7) for the words, letters and brackets "challan or bank draft or serialised authenticated bank receipt (SABR) as proof of payment of deficit stamp duty", *substitute* the words, letters and brackets "challan or bank draft or serialised authenticated bank receipt (SABR) or e-challan of the Directorate of Registration and Stamp Revenue, as proof of payment of deficit stamp duty";

(10) in rule 16,-

- (a) for sub-rule (3), *substitute* the following sub-rule:—

"(3) The documents and all other related registers pertaining to registration of any instrument through the system of *e-nathikaran* software shall be stored in the Central Server and automatic upload of scanned image of deed could be made from office to the Central Server;"

- (b) after sub-rule (3), *insert* the following sub-rule:—

"(4) The Inspector General of Registration and Commissioner of Stamp Revenue, West Bengal, may issue appropriate order for modification, if required, in regulating the proceedings relating to registration matters including procedure of registration, maintenance of system, authentication, preservation and conversion of records etc. arising due to switch-over from stand alone system to centralised system using central server i.e. *e-nathikaran*".

2. This notification shall be deemed to have come into force with effect from the 22nd December, 2014.

By order of the Governor,

S. P. SUKUL,

*Joint Secretary to the Government of West Bengal.*