

ANDAMAN AND NICOBAR ISLANDS STAMP RULES AND ITS AMENDMENTS

No. Jlicolv,II' EXTRAORDINARY PUBLISHED AUTHORITY 18, PORT BLAIZ, TUESDAY, MARCH (fiaztttt 1, 1936. ANDAMAN ANI) NICOBAR ADMINISTRATION CHIEF COMMISSIONER'S SECRETARIAT ORDER NO. 516 Pori the March, 1966. WHEREAS .theCon.sumer Co-operative Stores Ltd., represented to the Govern- inent that it entered into nn Agreement •with the owner of Tin Tin Aye Stroes, Aberdeen Bazar for the purchase of the latter's building for a consideration of 60,000 for the purpose of stores and that the expenses of providing stamp duty for the conveyance is by Agreement to be borne by the said stores ; ANI) whereas the said stores has therefore applied to the Chief Commissioner' Andaman and Nicobar Islands for the remission of the stamp duty with which the sale-deed in question is chargeable ; ANI) whereas the stores in the Biggest Consumers Co-operative Stores in Port Blair catering to the need of the general pulilic and acts as a check against the vising prices of essential commodities and have been granted financial assistance to tho tune of Rs. 50,000 by the Government to acquire the said property whith con- sists of a shop-cum-godown and as the stores is at present Itoused in a rented building paying a huge rent ; NOW therefore in exeréise of the powers conferred bv Clause (u) of sub- section (1) of Section 9 of the Indian Stamp Act 1899 (2 of ISI)9) read with the Notification of the Government of India in the Ministry of Home Affairs No. G. S. R. 811 dated 2-C-1GG4, the Chief. Commissioner, Andaman and Nicobar Islands is pleased to remit the duty chargeable in the Union Territory of Andaman and Nicobar Islands under the said Act on the sale-deed executed in favour of the said Consumer Co-operative Society Ltd., Port Blair, by the owners of the said Luilding standing on plot No. 90/1 at Aberdeen Banu', .Port' Blair. PRICE : By order C. ACHARI Asst. Secretary Io the Chief Commissioner. SEVENTY-FIVE the No. Jlicolv,u• (fiazcttl' EXTRAORDINARY FUBLISHED AUTHORITY 18, PORT BLAIR, TUESDAY, MARCH 1, 1966, ANDAMAN AND NICOBAR ADMINISTRATION CHIEF COMMISSIONER'S SECRETARIAT ORDER NO. 516 Pori Blair the March, 19t;o;. WHEREAS the Consumer Co-operative Stores Ltd., represented to the Govern- ment that it entered into an Agreement with the owner of Tin Tin Aye Stroes, Aberdeen Bazar for the purchase of the latter's building for a consideration ot Rs. 60,000 for the purpose of stores a•nd that the expenses of providing stamp duty for the conveyance is by Agreement to be borne by the said stores ; AND whereas the said stores has therefore applied to the Chief Commissioner' Andaman and Nicobar Islands for the remission of the stamp duty with which the sale-deed in question is chargeable ; AND whereas the stores in the Biggest, Consumers Co-operative Stores in Port Blair catering to the need of the general public and acts as a check against the rising prices of essential commodities and have been granted financial assistance to the tune of Rs. 50,000 by the Government to acquire the said property whith con- sists of a shop-cum-godown and as the stores is at present housed in a rented bnilding paying a huge vent ; NOW therefoi•e in exercise of the powers conferred bv Clause (n) of sub- secuion (1) of Section 9 of the Indian Stamp Act 1899 (2 of ISI)9) read with the Notification of the Government of India iu the Ministry of Home Affairs No. G • S. R. 811 dated the Chief Commissioner, Andaman and Nicobar Islands is pleased to remit the duty chargeable in the Union Territory of Andaman and Nicobar Islands under the said Act on tho sale-deed executed in favour ot the said Consumer Co-operative Society Ltd., Port Blair, by the owners of the said building standing on plot No. 90/1 at Aberdeen Bazar, Port Blair. By order B. C. ACIARI Asst. Secretary Io the Chief Commissioner. PRICE: SEVENTY-FIVE PMIsE. Cht and (fiazetft EXTRAOaDINARY PUBLISHED BY AUTHORITY No. 15, PORT BLAIR, WEDNESDAY, FEBRUARY 9, ANDAMAN ANI) NICOBAR ADMINISTRATION CHIEF COMMISSIONER's SECRETARIAT ORDER 356 Port tie 9th 1966

1966. In exorcise of the Powers conferred by sub-section (1) of Section 9 of the Indian Stamp Act, 1899 (2 of 1899), read with the Notification of the Government of India, Ministry of Home Affairs No.G. S. R. 811 dated the 2nd June, 1965, tho Chief Commissioner, Andunan and Nicobar Islands has been pleased to remit the duty chargeable under the said Act on transfer-deeds in respect of Government of India 410/0 , 10 years Defence Deposit Certificates executed in the Union Territory of the ndaman and Nicobar Islands. By order A. A. KHAN Secretary to the Chief Comuissioncr. (F. No. 56-57/65-vub.) PRICE : SEVENTY-FIVE P Aisn (Department of P,evenue) STAMPS. New Delhi, the 25th April, 1959. s.o.922.- In exercise of the powers eon— ferred by clause 1) of article 239 of the Cons ti— tution and in

suppression of the notification of the Government of India in the late Finance Department (Central Revenues) No. 2, dated the 14th August, 1937, and in partial modification. of the notification of the Government of India in the Ministry of Home Affairs No. 2536, dated the 1st November, 1956, the President hereby delegates to each of the Chief Commissioners of the Union territories of Delhi, Manipur, Tripura and the Andaman and Nicobar Islands, and to the Lieutenant Governor of the Union Territory of Himachal Pradesh all functions of the General Government under, or in relation to, clause (S) of section 2 and sections 33, 70, 74, 76-A and 78 of the Indian stamp act, 1899 (2 of 1899). 60.10 F. No. 1/65/57-stamps/Cus. vrx7 and (5azctit NO. PUBLISHED BY AUTHORITY EXTRAORDINARY u, PORT BLAIR, MONDAY, SEPTEMBER 27, ANDAMAN AND NICOBAR ADMINISTRATION CHIEF COMMISSIONER'S SECRETARIAT ORDER NO

2546. Port Blair, the 27th September 1965

1965. In exercise of the powers conferred by Clause (a) of Sub-Section 1 of Section 9 of the Indian Stamp Act, 1899 (2 Of 1899) read with the Notification of the Government of India, in the Ministry Of Home Affairs No.G. S. R. 811 dated the 2nd June, 1965, the Chief Commissioner, Andaman and Nicobar Islands has been pleased to remit the stamp duty chargeable under the said Act -on unattested instruments of pledge of all goods in -the Andaman and Nicobar Islands with immediate effect. By order M. SURYANARAYANA Asst. Secretary to the Chief Commissioner. No. 56-48/62-65.Pub.(J)]. 2mcn: SEVENTY-FIVE Coy J of NotiYicati0h NO. Dt.2nd June, 65 from the Under Seerecary to the Govt.oa• li.dia, of Ilome Affairs, New Delhi-11 to the Commissioner, Blai2. C.S.R. Bn. In pursuance of claure (I) of article '23b of the Constitution, the President hereby directs that the Cotnnis.jionex• of andarnan & Nicobar Islands shall, sub Itt to the control or the President, exercise the arid the function of a State Goveiütnt under the krovisions o? section b of the Indian Stamp Act, of Ibbb) as for the tilne being, in force in the Union ter ritory o: Andaman and Nicobar Islandse. and Jicobar (5azcttt NO. PUBLISHED BY AUTHORITY EXTRAORDINARY 84, PORT BLAIR, MONDAY, SEPTEMBER 27, ANDAMAN AND NICOBAR ADMINISTRATION CHIEF COMMISSIONER'S SECRETARIAT ORDER NO

2546. Port nair, the 27th September 1965

1965. In exercise of the powers conferred by Clause (a) of Sub-Section 1 of Section 9 of the Indian Stamp Act, 1899 (2 of 1899) read with the Notification of the Government of India, in the Ministry of Home Affairs No.G. S. R. 811 dated the 2nd June, 1965, the Chief Commissioner, Andaman and Nicobar Islands has been pleased to remit the stamp duty chargeable under ethe said Act on unattested instruments of pledge of all goods in the Andaman and Nicobar- Islands with immediate effect. By order Sd/- M. SURYANARAYANA Asst. Secretary to the Chief Commissioner. [0. No. 56-48/62-65-Pub.(J)]. PRICE : SEVENTY-FIVE Pusm the and Jlicobar Gazette EXTRAORDINARY PUBLISHED BY AUTHORITY NO. 20, PORT BLAIR, WEDNESDAY, MAY 29, 1963/JYAISTHA 8, 1885.- ANDAMAN AND NICOBAR ADMINISTRATION CHIEF COMMISSIONER's SECRETARIAT ORDER No. 1368 Port Blair, the 29th May 196318th Jyaistha 1885. In exercise of the powers conferred by sub-sections (l)(a) and (2) (b) of section 9 of the Indian Stamp Act, 1899 (2 of 1899) read with the Notification of the Government of India in the latee Home Department No. 126/37-Public dated the 1st April, 1937, the Chief Commissioner, Andaman and Nicobar Islands has been Noosed to remit with effect from the 28th May, 1963 the duty chargeable on -deeds executed by loanees under the Low Income Group Housing Scheme mor in favour of the Government. By order P. V. APRAIM Asst. Secretary to the Chief Commissioner. (F. No. 38-19/62-DH.) .PmcE: SEVENTY-FIVE NAY* P Aisn ÆTDÆ,LÆI AID Illcorm ADMINISTTIATIO}I, Chief Commissioner's Secrcett,rlt.t.. Port Blair, the 15th May, 1979. liCTIFICA2i01i No .60/ 79/F. Tn exrcise of the pow-rs cenäcrred by Section of the Indian Stamp Act 1899 (11 of 1899) read. l,rith Governmønt of India, Minislry of Fintncc (Department of Rovnuc) 110t if ication ITO. IO dt,tcd the 25th April 1959, the Chief Commissioner, Andaman & Illicoba± Islands horcby makos tho following rules, nucly: — ÆTD Illconm ISLANDS STAMPS (SUPPLY SALE) RULES? 1979. (b) (c) Short title: — The sc. rules mtv bc called tho And..mtn tend Nicobar Isltns S tups (Supply tnel gale) nules, 1979; These rules oxtend to the whole of Andaman trid Illic013ar Islands; These rules shall cono into force at enco • 2

3. In these rules, unless the context ronuircs; (s) (c) (d) "The the Indian Stamp Act, 1999 (11 of of 1899); ilAdrainistrat.iont' moons the Andaman & ITicobar Administration; "Collector" means, in relation

to the District, of Amans, the Deputy Commissioner of Andamans District and. in relation to the District of the Deputy Commissioner of Nicobars District; the stamps impressed and adhesive stamps CHAPEI-II LICEIICE TO SELL STAMPS 110 persons shall sell stamps except under the authority of a licence issued under those rules . 5. 6

8. The Collector shall be the authority for licence under these rules . The licence shall ordinarily issued one year ending with the 31st day of March. Provided that, if circumstances so require licence may be issued for shorter period with the 31st day of March. The Collector shall invite sufficiently advertisement - in the daily newspaper sealed sold stamps on commission basis in which Commission shall in no case exceed. While inviting tenders, the Collector may consider conditions with regard to mode of disposal of a minimum stock to maintain, mode of presentation, the mode of conducting the sale such other conditions as the Collector may require. Period of sale shall be for a period of 10 days.

11. The tender of the person, who offers to sell the stamps at the lowest commission shall be accepted. Provided that the Collector may, with the sanction of the Chief Secretary, decline to accept tender of tenders, if there are sufficient reasons to do so. If the licence violates any of the provisions of the Act or the rules or the conditions imposed by the Collector, the Collector shall have power to cancel the licence without giving the licensee an opportunity to show cause against the order. Any person aggrieved by the order of the Collector may file an appeal before the Chief Secretary of Administration within thirty days from the date of such order. The decision of the Chief Secretary shall be final. By order, (MS. Mithra), Assistant Secretary -33- No. 30-21/70-Pub Port Blair, the 15th. May, 1979. copy to:- The Manager, Govt. Press, Port Blair. With the request that the above notification may kindly be published in the Andaman and Nicobar Gazette forthwith and 15 copies of the Gazette, in which the notification is published may kindly be supplied to 2, 3, 5, 6, 8, 9, 10, 11, 12, 13, 15, 16, 17, the The The The The The The The Public Section, CCIS Secretariat • Deputy Commissioner, Andaman District, P/ Blair. Deputy Commissioner, Nicobar District, Collector, Nicobar Islands, P/ Blair. District & Sessions Judge, Andaman Islands, —do— Assistant Commissioner, Mayabunder. Assistant Commissioner, Ilamcovero. Assistant Commissioner, Canbar Bay, Chichobtr. Treasury Officer, Port Blair. The The The The The The The ALI Gub—Treasury Officer, Su13-Treasury Officer, Rancat • Sub—Treasury Officer, Diclipur. Sub—Treasury Officer, Car Sub—Treasury Officer, Ilancowry Local Section, CCIS Secretariat. Judicial Section, CCIS Secretariat. other Section in CCIS Secretariat.. Spare copies—15 • Assistant Secretary (Put.) ANDAMAN AND NICOBAR GAZETTE EXTRAORDINARY PUBLISHED BY AUTHORITY No. 128, dated 5th August, 1978. 3244 2 1965 811 1899 (1899 2) 9 (1) (q) (qTRFQ) 55-1177-&) AND CHIEF COMMISSIONER'S SECRETARIAT NOTIFICATION Port Blair, the 5th August, 1978. Sravana 14, 1900. ORDER NO. 32M, In exercise of the Powers conferred by Clause (a) of sub-Section (1) of section 9 of the Indian Stamp Act, 1899 (2 of 1899) read with the Notification No. CSR 811 dated the 2nd June, 1965 of the Government of India, in the Ministry of Home Affairs, Chief Commissioner, Andaman and Nicobar Islands, hereby remits the stamp duty chargeable under the said Act or any instrument required to be executed in favour of the Government to secure repayment of loans granted by the Government for repairs, construction of buildings on the lands recorded in the name of persons whose buildings either been damaged or destroyed on account of a natural calamity, including a fire incident. MGPPB- 145 Gazt./78—200. By order, (B. Goswami) Assistant Secretary (General). (E. No. 55-1/77-110me), : Rupee One and Paise Only ANDAMAN AND NICOBAR GAZETTE EXTRAORDINARY Published By Authority No. 193, dated 18th October, 1977. Asvina 26, 1899. 'IS 19771311ftF-r 26, 1899 197/77/t6ro 2 1965 811 1899 9 (1) ttq fG:— (I) STTrrg ii e-trzmii 1952 ANDAMAN AND NICOBAR ADMINISTRATION CHIEF COMMISSIONER'S SECRETARIAT NOTIFICATION Port Blair, dated 18th October, 1977. Asvina 26, 1899 NO. 197/77/F. No. en-51/77-judl.. In exercise of the powers conferred u/s 9 (1) of the Indian Stamp Act, 1899 read With Govt. of India Notification No. CSR 811 dated the 2nd June, 1965 of the Govt. of India in the Ministry of Home Affairs, the Chief Andaman and Nicobar Islands is pleased to order that:— (I) The affidavits filed before the Commissions (the Commissions of Enquiry appointed by the Govt. of India under the Commissions of Enquiry Act, 1952) by persons furnishing statements in response to the notices issued to them, will be exempt from Stamp Duty. (2) This Notification will be effective retrospectively also. price: By order, K.K. Warriar, Assistant Secretary (General). One Rupee and Tuyenly five Paise only ANDAMAN AND NICOBAR GAZETTE

3. He shall always keep a minimum stock of ali types of stamps and stamp papers worth Rs.200/- at any one time

4. He shall sell the stamps and stamp papers on all working days between 9.00 to 12.30 p.m. in the said premises. In case he is unable to sell the stamps and stamp papers personally on any day, he shall engage a suitable representative to perform the task for and on his behalf

5. He shall comply with the rules and orders relating to the sale of stamps and stamp papers and maintenance of records and other matters

6. He will be paid a commission @ 5% (Five) percent on the sale of stamps and stamp papers

7. The commission will be paid to him once a month by the Collector through the Treasury concei Led

8. He shall deposit a sum of Rs.100/- as Security deposit in a Treasury or Bank/Post Office and produce the chalan/Pass Book to the Assistant Secy, Campbell Bay, before undertaking the work

9. His appointment is subject to such other condition or conditions as may be imposed by the Collector. By order, M. S. Malhotra, Assistant Secretary ; price : Rupee One and On MGPPB—203 Gaz./77—185. .8. ANDAMAN AND NICOBAR GAZETTE EXTRAORDINARY Published By Authority 127, ezr, 29, 7, 1897. No. 127, Port Blair, Monday, September 29, 1975/Asvina 7, 1897. ANDAMAN AND NICOBAR ADMINISTRATION CHIEF COMMISSIONER'S SECRETARIAT NOTIFICATION Port Blair, the 29th sept. 1975/Asvina 7, 1897 No. 131/75/F. No. 30-21/75-Pub.—In exercise of the powers conferred by section 74 of the Indian Stamp Act. 1890 (11 of 1899) read with the notification of the Govt of India, Ministry of Finance (Department of Revenue) No. IO dated the 25th April, 1959 and in supersession of the Notification No. 36/ 75/F. No. 39-33/71-73—Pub. dated the 1st April, 1975 published in the extraordinary issue of the A&N Gazette NO. 31 dated the 1st April. 1975, the Chief Commissioner, A. & N. Islands, hereby appoints the following as ex-officio stamp vendors for judicial and non-judicial stamps at Port Blair, for the period noted against each, on a commission of 340/0 per mensem. Sl. No. 1. 2

3. Name Shri Edward Joseph Shri Nepolian Shri Pankas Lopez From 1.4. 975 10.4.1975 16 7.1975
 Period To 9.4.1975 15.7.1975 until further orders S M. KRISHNAIW{, Chief Commissioners Andaman
 and Nicobar 181mndd. By order and in the name of the Chief Commissioner, M. S. MALHO FRA,
 Assistant Secretary {Pub.) MGPPB—146 Gaz./75—203« ANDAMAN AND NICOBAR GAZETTE
 EXTRAORDINARY PUBLISHED BY AUTHORITY 30, &ä«, 25, 1974;GTüÜil 6, 1895, No. 30, Port
 Blair, Tuesday, February 25, 1974/Phalguna 6, 1895. 438 25 811 1966 qfæx fq 1899 (1899 2) 9 (I) Q; (Q)
 21 1974 qtf«e, ANDAMAN AND NICOBAR ADMINISTRATION Chief Commissioner's Secretariat NO.
 25th February, G

1895. In exercise of powers conferred by clause (a) of sub-section (1) of section 9 of the Indian Stamp Act* 1899 (2 of 1899) read with the Notification No. GSR. 81 dated the 2nd June, 1965, of the Government of India, in the Ministry of Home Affairs, the Chief Commissioner, Andaman and Nicobar Islands hereby remits the Stamp duty chargeable under the said Act on any instrument required to be

"executed in favour of the Government to secure repayment of loans granted by the Government to persons who have suffered losses in the fire in Aberdeen Bazaar on the night of the 21st January, 1974 for re-establishing their trade or business. Price : MGFP—3? SINGE, Chief By order of the Chief K. Ko WARRIAR, Secretary (Gen.), (F. No. 46-76/74-Home). Rupee One and Paise ANDAMAN AND NICOBAR GAZETTE EXTRAORDINARY Published By Authority No. 4, Port Blair, Monday, January 14, 1974/P. 24, 1895. ANDAMAN AND NICOBAR ADMINISTRATION Chief Commissioner's Secretariat NOTIFICATION Port Blair, the 14th January, 1974/P. 24, 1893. No. 5] 74 F. No. exercise of the powers conferred by section of the Indian Stamps Act, 1899 (11 of 1899; with the Notification of the Government of India, Ministry of Finance (Department of Revenue) No. IO dated the 25th April, and in supersession of the Administration's Notification No. No. 56-13/66-Pub. dated the 31st December, 1969, published in the Andaman and Nicobar Gazette Extraordinary No. 13S dated 31/12/1969, the Chief Commissioner, A. & N. Islands, hereby appoints Shri Edward Joseph, Treasurer of the District Treasury, Port Blair as ex-officio Stamp Vendor for Judicial and Non-Judicial stamps at Port Blair for the period from the 1st January, 1974 to 31st January, 1974 on a commission of 3% per mensem. HAR MANDER SINGH, Chief Commissioner, -Andaman Nicobar Islands. order and in the name of the Chief Commissioner, M. S. FRIEND, Assistant Secretary (Public). (F. No. 9-XV71-73-Pub.). Rupee One and Twenty-five Paise only Gzt./74— 205. ANDAMAN AND NICOBAR GAZETTE EXTRAORDINARY PART 1111 PUBLISHED BY AUTHORITY JO, p. 12, 1971/*q 22, 1892. No. 10, Port Blair, Tuesday, January 12, 1971/P. 22, 1892. ANDAMAN AND NICOBAR ADMINISTRATION CHIEF COMMISSIONER'S SECRETARIAT ORDER NO. 115 Port Blair, the 12th January, 1971 22, 1892. In exercise of the powers conferred by clause (a) Of sub-section (1) of section 9 of the Indian Stamp Act (Act 11 of 1899) read with the Govt. of India, Ministry Of Home Affairs Notification No. G.S.R. 811 dated 3rd June, 1965, I. H. S. Butalia, Chief Commissioner, Andaman and Nicobar Islands hereby remit the stamp duty chargeable on the bonds executed by Sarvashri Basi Ram and Het Ram of Pahargan Village, in favour of Government in connection with grant of loans under Scheme No. I "Soil Conservation Scheme for settlement areas on watershed basis" under sector "Soil Conservation" included in the Fourth Five Year Plan of the Andaman and Nicobar Islands. H. S. BUTALIA, Chief Commissioner, Andaman and Nicobar Islands. By order and in the name of the Chief Commissioner, L. MEWA LALL, Asst. Secretary (Development). No. 43-38170.Dev

1. RUPEE ONE AND TWENTY-FIVE PAISE PRICE : MG PPB—74 GP/71—200. ANDAMAN AND NICOBAR GAZETTE EXTRAORDINARY Published By Authority 45, *Taq, 15, 1979/QQTQ, 25, 1901. No. 45, Port Blair, Tuesday, May 15, 1979/ Vaisakha 25

1901. ANDAMAN AND NICOBAR ADMINISTRATION Chief Commissioner's Secretariat NOTIFICATION Port Blair, dated 15th May, 1979/Vaisakha 25, 1901 No.68/79/F. No. 30-21/79-Pub.—In exercise of the powers conferred by Section 74 of the Indian Stamp Act, 1899 (11 of 1899) read with Government of India, Ministry of Finance (Department of Revenue) Notification No. IO dated the 25th April, 1959, the Chief Commissioner, Andaman and Nicobar Islands hereby makes the following rules, namely:— ANDAMAN AND NICOBAR ISLANDS STAMPS (SUPPLY AND SALE) RULES, 1979 CHAPTER—J PRELIMINARY I. (a) Short title:—These rules may be called the Andaman and Nicobar Islands Stamps (Supply and Sale) Rules, 1979; (b) These rules extend to the whole of Andaman and Nicobar Islands; (c) These rules shall come into force at once

2. In these rules, unless the context otherwise requires: (a) "The Act" means the Indian Stamp Act, 1899 (11 of 1899); (b) "Administration" means the Andaman and Nicobar Administration; (c) "Collector" means, in relation to the District of Andamans, the Deputy Commissioner of Andamans District and in relation to the District of Nicobar, the Deputy Commissioner of Nicobars District; (d) "Stamps" means impressed stamps and adhesive stamps. PRICE : RUPEE ONE AND TWENTY-FIVE PAISE ONLY 2 THE ANDAMAN AND NICOBAR GAZETTE, EXTRAORDINARY, MAY 15, 1979 CHAPTER—11 LICENCE To SELL THE STAMPS No person shall sell stamps except under the authority of a licence issued under these rules. . The collector shall be the authority for issuing licence under these rules

7. The Commission shall in no case exceed 5 X

9. The tender of the person, who offers to sell the stamps at the lowest commission shall ordinarily be accepted; Provided that the Collector may, with the approval of the Chief Seer.tary, decline to accept any lower tender or tenders, if there are sufficient reasons to do so

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2. In the Indian Stamp Act, 1899, as in force in the Union territory of the Andaman and Nicobar Islands immediately before the commencement of this Regulations—(a) after section 78, the following section shall be, and shall be deemed always to have been, inserted, namely:— "79. For the purpose of determining the stamp duty payable, or an allowance to be made, under this Act, any fraction of five naye paise shall be reckoned as five naye paise.", Short title, extent and commencement. Amendment Of Act 2 of 1899 89 in force in The A' damar and (slands. Fractions of five paise how to be computed- 2 THE GAZETTE OF INDIA EXTRAORDINARY (b) in Schedule IA, [PART 11 (i) for clause (b) of Article No. 5, the following clause shall be substituted, namely : of if relating to the sale Subject to a maximum twenty rupees, fifteen naye of a Government security paise for every Rs. 10,000 or part thereof, of the value of the security. (it') if relating to the sale of a J Fifteen naye paise for every Rs. 5,000 or part thereof, of share in an incorporated com- the value of the share." pany or other body corporate. (ii) for items (i) and (ii) in sub-clause (a) of clause (2) of Article No. 6, the following items shall be substituted, namely : — Rs. naye Rs, naye Rs. naye (i) when the amount of the loan or debt does not exceed Rs. 200 ii) when it exceeds Rs. 200 but does not exceed Rs. 400 when it exceeds Rs. 400 but does not exceed Rs. 600 when it exceeds Rs. 600 but does not exceed Rs. 800 when it exceeds Rs. 800 but does not exceed Rs. 1,000. when it exceeds Rs. 1,000 but does not exceed Rs. 1,200 when it exceeds Rs. 1,200 but does not exceed Rs. 1,600 when it exceeds Rs. 1,600 but does not exceed Rs. 2,500 when it exceeds Rs. 2,500 but does not exceed Rs. 5,000 when it exceeds Rs. 5,000 but does not exceed Rs. 7,500 10 when it exceeds Rs. 7,500 but does not exceed Rs. 10,000 when it exceeds Rs. 10,000 but does not exceed Rs. 15,000 when it exceeds Rs. 15,000 but does not exceed Rs. 20,000 when it exceeds Rs. 20,000 but does not exceed Rs. 25,000 paise 30 60 15 45 70 25 40 75 50 25 0 75 0 0 0 1 1 3 6 10 13 16 paise 20 30 50 60 75 85 15 70 40 10 15 so 90 0 0 0 0 0 1 2 3 4 6 9 11 paise 10 20 30 40 50 60 75 25 50 75 25 SEC. 2) THE GAZETTE OF INDIA EXTRAORDINARY it exceeds Rs. 25,000 but does not exceed Rs. 30,000 40 and for every additional Rs. 10,000 or part thereof, in excess of Rs. 30,000 13 naye RS. paise 20 50 6 naye paise 25 75 4 3 naye paise 50 (iii) Article No. 14 shall be omitted; (it') in Article No. 15, for the words 'Twelve naye paise' and 'One rupee eighty-seven naye paise' occurring under the column headed 'Proper Stamp-duty', the words "fifteen naye paise" and 'one rupee and ninety naye paise' respectively shall be substituted; (v) in Article No. 16, for the words "Nineteen" and "Thirty-seven" occurring under the column headed "Proper Stamp-duty", the words "Twenty" and "Forty" respectively shall be substituted; (vi) in Article No. 41, for the word "Nine" occurring in both places under the column headed "Proper Stamp-duty", the word "Ten" shall be substituted; (vii) in Article No. 43,— (1) in clause (b), for the word "Twelve" occurring under the column headed 'Proper Stamp-duty', the word "Fifteen" shall be substituted, (2) in clause (c), for the word "twelve" occurring under the column headed "Proper Stamp-duty", the word "fifteen" shall be substituted. RAJENDRA PRASAD, President, R. C. S. SARKAR, secy, INDIA BY GENERAL THE MANAGER, MANAGER GOVERNMENT OF PUBLICATIONS, INDIA PRESS, DELHI, 1961 Andaman And Nicobar Gazette EXTRAORDINARY Published by Authority 276. 22 2019 No. 276, Port Blair, Tuesday, October 22, 2019 ANDAMAN AND NICOBAR ADMINISTRATION SECRETARIAT NOTIFICATION Port Blair, dated the 22nd October, 2019. In exercise of the powers conferred by No. 273/2019/F.N0.3-21/SR/Stamp Duty/2015. Section 75 of

the Indian Stamp Act, 1899 (2 of 1899) as in force in the Andaman & Nicobar Islands, the Lieutenant Governor, Andaman & Nicobar Islands, hereby makes the following Rules, namely 1. 2

3. Short title and commencement.— (1) These Rules may be called the Andaman & Nicobar Islands Stamp (Prevention of Undervaluation of Instruments) Rules, 2019. (2) These Rules shall come into force with effect from the date of their publication in the Andaman & Nicobar Islands Gazette. In these rules, unless the context otherwise requires — Definitions a) b) c) d) e) f) g) h) i) "Act" means the Indian Stamp Act, 1899 (2 of 1899); "Ad valorem duty" means stamp duty according to the value of the subject matter of the particular instruments or writings; "Authorized agent" means a person duly authorized by written authority under the hand of his principal to act on his behalf; "Collector" means the Collector as defined in the Indian Stamp Act, 1899 (2 of 1899); "Deputy Commissioner" means the Deputy Commissioner as defined in the Andaman and Nicobar Islands Land Revenue and Land Reforms Regulations, 1966 (No. 2 of 1966); 'Form' means a form appended to these rules; 'Instrument' includes every document by which any right or liability is, or purported to be, created, transferred, limited, extended, extinguished or recorded; "Registering Officer" means the Registering Officer appointed under the Registration Act, 1908 (16 of 1908); and 'Section' means a section of the Act. In the case of an instrument relating to Facts to be set forth in an instrument.— Immovable property chargeable with an ad-valorem duty, the following particulars shall also be fully and truly stated in the instrument in addition to the market value of the property, namely: - (A) In the case of agricultural land . 1) Survey number, village and area. 2 (B) (C) THE ANDAMAN AND NICOBAR EXTRAORDINARY GAZETTE, OCTOBER 22, 19 2) Minimum (Circle) rate fixed by the Andaman and Nicobar Govt valuation as per Administrative Order Paddy-111, Hilly and others. If 3) Land use classification such as Paddy-I, Paddy-11, any. In the case. of non-agricultural land 1) Survey number, village and area. 2) Minimum (Circle) rate fixed by the Andaman and Nicobar Administration valuation, as per Administrative Order. 3) Land use classification such as House Site, Commercial and others, if any In the case of buildings . 1) 2) 3) 4) 5) 6) 7) 8) Survey number, village and area. Minimum (Circle) rate fixed by the Andaman and Nicobar Administration for valuation, as per Administrative Order (i) Total covered area with open land, if any, in square metres. (ii) Plinth area in square metres. Number of floors with covered area of each floor in square metres. Type of Construction, i.e. pucca, semi-pucca or kat.cha. Year of construction. (a) Status of building, whether located in commercial or non-commercial area. (b) In case of commercial building, the per square metre monthly rent of the covered area. Location (mention the village and the area or specific land marks which will assist in locating the building)

- 4. Administrative Order of minimum rates for valuation of land.**(1) (a) The Lieutenant Governor may, once every two years, or at any such time before that as desired by the Lieutenant Governor, issue an Administrative Order for the minimum rates for valuation of land, for various districts/ areas



forming part of the district, on the recommendation of the Principal Secret an (Revenue) or in his absence, the Commissioner cum Secretary (Revenue), which shall be effective from the date of issue of the Administrative Order or as specified in the ()rder. (b) Before announcing these rates, the Administrator may, at his discretion, place t hes { rates in the public domain for a period of fifteen days for Inviting, object ions suggestions thereon, and take a decision on the objections/ suggestions so recelvecl (c) Any instrument setting forth the market value of the land described in such instrulnent: below such valuation shall be referred by the Registering Officer to the Collector provided below. (d) The Collector may, suo motu, within two years from the date of regist ration of anv instrument, not already referred to him under

Rule 4(1)(c), call for and examine the instrument for the purpose of satisfying himself as to the correctness of the rmarket value of the property which is the subject matter of such instrument and the dut.s payable thereon and if, after such examination, he has reason to believe that the market value of such property has not been truly set forth in the instrument, he may deterrnine the market value of such property and the duty as aforesaid in accordance With the procedure provided for in Rule 7. 3 THE ANDAMAN AND NICOBAR EXTRAORDINARY GAZETTE, OCTOBER 22, 2019 (2) Once in two years in the month of April, or at any such time before that as desired by the Lieutenant Governor, the Deputy Commissioner of each District shall, within the prescribed time, undertake the exercise of valuation of the following categories of immovable properties in their jurisdiction, in consultation with PBMC, Town & Country Planner (APWD) and others (as appropriate), namely e (A) In case of immovable properties (land rates) (a) in rural areas (i) Agricultural (ii) Commercial (iii) Residential (House-Site) (b) in urban areas — (i) Agricultural (ii) Commercial (iii) Residential (House-Site) (B) Rates of construction in flats and buildings (fully built/ semi-built/ katcha), on above categories of immovable properties. (3) The valuation so fixed by the Administration shall act as guide/ indicator for the purposes of assessing the duty chargeable on the value or the consideration of any immovable property. (1) The party 5. Statement of market value to be furnished to the Registering Officer.— presenting an instrument relating to immovable property chargeable with an ad-valorem duty shall submit along with the instrument a statement in duplicate in Form A. (2) The Registering Officer may call for any additional information from the concerned parties or call for and examine any record maintained by a public officer or authority. (3) The Registering Officer shall forward one copy of the statement in Form-A received by him under sub-rule (1) to the concerned Collector, whenever the reference is made to the Collector under Rule 4(1)(c).

Explanatzon I - If an instrument relates to different kinds of properties, the information asked for in respect of each such property shall be specified separately Explanation 11 - If an instrument covers more than one immovable property:y situated at different places, the value of each such property shall be specified separately

6. Reference to Collector on instruments undervalued.— The Registering Officer, while referring the document to the Collector under Rule 4(1)(c), shall state clearly the facts and circumstances that prompted the Registering Officer to come to the belief that the property or the consideration, as the case may be, has been undervalued

7. Assessment of duty.— (1) On receipt of reference under Rule 4(1)(c), the Collector shall serve on the person or persons concerned, a notice in Form B, requiring him on a date and at a place to be specified therein, either to attend in person or through an authorized a.gent, to produce or to cause to be produced any evidence on which such person or persons may rely in his or their support. (2) The Collector, after taking such evidence as the person or persons rmay produce and after making such enquiry as he may deem proper including taking into account the prices determined as per rule 4, shall, determine the value of property or consideration, as the case may be, and assess the amount of deficient duty recoverable from the person concerned, (3) If the person or persons fails or fail to attend in response to the notice served under sub-rule (1), the Collector shall proceed ex-parte and assess the deficient amount of duty, if any, to the best of his judgment

8. Recovery of duty.— (1) Notice in Form C shall be issued by the Collector directing the person concerned to pay into Government Treasury the full amount of the deficient amount of duty due from him and to furnish a copy of receipted challan, showing the payment of such amount. The date for payment to be so specified in the notice shall be not less than forty five days from the date of service of such notice . THE ANDAMAN AND NICOBAR EXTRAORDINARY GAZE'ITE, OCTOBER 22, 20 19 4 Provided that the Collector in respect of any particular person, for reasons to be recorded in writing, may extend the

date of such payment: Provided further that when a person has presented an appeal under Rule 12, the Collector may in his discretion, treat such person as not being in default so long as the appeal remains pending. (2) A person making payment in compliance with a notice issued under sub-rule (1) shall be deemed to have made the payment and the challan from the constitute a good and sufficient discharge of the liability of such person. The Collector shall, then, make an endorsement on the instrument that the stamp duty has been duly paid. (3) The deficient amount of stamp duty which remains unpaid after the date specified in the notice issued under sub-rule (1) or on the expiry of the date extended subsequently, shall be recoverable in the manner provided under Section 48. The cases shall be entered in a register in Form I)

9. Maintenance of Register

10. Return of instrument.— Where an instrument has been referred to the Collector under Rule return it to the Registering Officer, the Collector of Stamps shall, when he has finally dealt with it, the officer concerned

11. Communication of Collector's order.— A copy of the final order passed by the Collector shall be forwarded to the Registering Officer concerned in order to enable the latter to make the necessary entry in register in Form E to be kept in his office and to communicate the same to the person concerned. (1) Any person aggrieved by an order of the Collector may within thirty days from the date of receipt of such order, prefer an appeal to the Secretary, A&N Administration, against such order. The Memorandum of Appeal shall be signed by the appellant or his authorized agent, and may be presented in person or by his authorized agent, in the Appellate Court. (2) An appeal shall not be accepted or acted upon, if sent by post. (3) Save as otherwise provided by any law for the time being in force, every pleading shall be verified at the foot by the party or by one of the parties pleading or by some other person who is acquainted with the facts of the case to the satisfaction of the court. (4) The person verifying the pleading shall specify by reference to the numbered paragraphs of the pleading what he verifies of his own knowledge and what he verifies upon information received and believed to be true. (5) The verification shall be signed by the person making it and shall state the date on which and the place at which it was made. (6) Save as provided in rule 20, if the appeal is not summarily rejected, the appellant may, before the memorandum is not prepared in accordance with the provisions of these rules, the appellate authority may reject the appeal summarily. (2) The appeal may also be summarily rejected on other grounds, which shall be recorded in writing by the appellate authority. Provided that before the order rejecting an appeal is passed, the appellant shall be given a reasonable opportunity of being heard. (1) If the appeal is not summarily rejected, the appellate authority shall fix a day and place for hearing the appeal and may, from time to time, adjourn the hearing. (2) The appellate authority may, before disposing of any appeal, make such further enquiry as it may think fit or cause further enquiry to be made by the Collector concerned. (3) The appellate authority shall not enhance the assessment unless the appellant has had a reasonable opportunity of showing cause against such enhancement. (4) If the order on appeal is likely to affect any person other than the appellant adversely, that other person shall also be given a reasonable opportunity of being heard before passing such an order. 5 THE ANDAMAN AND NICOBAR EXTRAORDINARY GAZETTE, OCTOBER 22, 2019 IS. Hearing in the absence of parties.— If on the date fixed for hearing or on any other date to which the hearing may be adjourned, the appellant does not appear either in person or by his authorized agent when the appeal is called on for hearing, the Secretary, Revenue, A&N Administration may dismiss the appeal or may decide it on merits

16. Passing of order.— When the hearing of an appeal is completed, the Secretary, Revenue, A&N Administration shall pass his order in writing and his order shall be final

17. Order on appeal to be communicated to the officer concerned.— A copy of the order on appeal shall be sent to the Collector whose order forms the subject matter of appeal. In any inquiry under these rules, 18. Appearance through advocate or authorized agent. any of the parties to the instrument may appear in person or through an advocate or an authorized agent. (1) All notices, orders and other documents required to be served 19. Service of notices, etc.— upon in case of an individual, shall be deemed to be duly served if sent to his known address by registered post or tendered to the person or his agent. In cases, where the notice is required to be served upon a company, firm, public body, corporation or society, it shall be deemed to be duly served, if it is sent or tendered at the registered or principal office

of the company, firm, public body, corporation or society, as the case may be. (2) If such notice cannot be served upon or is received back undelivered, it shall be affixed at a conspicuous place at the last known address of the person to whom it is concerned or at the registered/ principal office of the company, firm, public body, corporation or society, as the case may be 20. Condonation of delay.— The appellate authority may entertain an appeal after the expiry of the period of appeal prescribed under rule 12 if it is satisfied that there was sufficient cause for not filing it within that period



21. Deciding question relating to procedure not specifically provided by the Act or these In deciding any question relating to procedure not specifically provided by the Act or Rules.these Rules, the

appellate authority shall, as far as possible, be guided by the provisions contained in the Code of Civil Procedure, 1908. 6 THE ANDAMAN AND NICOBAR EXTRAORDINARY GAZETTE, OCTOBER 22, 2019 Form A [Sce Rule 5 of the Andaman & Nicobar Islands Stamp (Prevention of Under-valuation of Instruments) Rules, 2019]

1. Name of Office of Registrar/ Sub-Registrar Name and Father's name of the transferor Address of the transferor Name & Father's name of the transferee Address of the transferee If the property was transferred earlier (Yes/ No). If yes, amount of consideration thereof Amount of consideration of the present transfer Other Information A. In case of agricultural land: (i) Name of Revenue Village (ii) Survey number(s) (iii) Area of land under transfer (in hect. / sq.mtr.) B. In case of non-agricultural land: (i) Location to the property : (a) Name of the colony/ locality (ii) Area (in sq. mtr.)

(iii) Land use* [Fill the corresponding land use as applicable in your case — (a) Residential (b)

Institutional (e.g. private schools, colleges, hospitals) (c) Commercial (iv) Land Marks, if any, with the help of which the property can be located. C. In case of built-up property other than flats: (i) Location of the property (ii) Total area of the plot (iii) Land use* * [Fill the corresponding land use as applicable in your case (a) Residential (b) Institutional (e.g. private schools, colleges, hospitals) (c) Commercial (iv)

Total plinth area of the property (in sq. mtr.) (v) Plinth area under transfer (in sq.mtr.) (vi) Year of construction (vii) Nature of construction* * [Please mention the type of structure applicable in your case (a) Pucca (b) Semi-Pucca (c) Katcha D. In case of Flats: (i) Plinth area of the flat (in sq. mtr.): Name & Signature of the Transferor Verification do hereby solemnly declare that what is stated above is true to the best of knowledge and belief. Verified today, this.... .. Signature of Transferee day of. .20 Signature of

Transferor THE ANDAMAN AND NICOBAR EXTRAORDINARY GAZETTE, OCTOBER 22, 2019 FORM B 7 Form of Notice prescribed under rule 7 of the Andaman & Nicobar Islands Stamp (Prevention of Under-valuation of Instruments) Rules, 2019. To Please take notice under Rule 6 of the Andaman & Nicobar Islands Stamp (Prevention of Under-valuation of Instruments) Rules, 2019, a reference has been received from the Registering Officer, for determination of the market value of the properties covered by an instrument of conveyance exchange/ gift registered as Instrument No... .. dated..... and the duty payable on the above instrument. A copy of the reference is annexed. You are hereby required to attend either in person or through an authorized agent, before (time) in my office and submit your representations with all the undersigned on (date) at evidence in support of your representations, if any, in writing, to show that the market value of the properties has been truly and correctly set forth in the instrument. If no representations are received within the time allowed, the matter will be disposed of on the basis of the facts available. Collector Office Station . Date . 8 THE ANDAMAN AND NICOBAR EXTRAORDINARY GAZETTE, OCTOBER 22,

FORM C Form of Notice prescribed under rule 8 of the Andaman & Nicobar Islands Stamp (Prevention of Under-valuation of Instruments) Rules, 2019 Please take notice that in matter of the reference under Rule 6 of the Andaman & Nicobar Islands Stamp (Prevention of Under- valuation of Instruments) Rules, 2019, relating to determination of the market value. of the properties covered by conveyance/ exchange/ gift, registered as Instrument No. dated.. from the Registering Officer. instrument of received With the powers vested in me under Rule 7 of the Andaman Nicobar Islands Stamp (Prevention of Under-valuation of Instruments) Rules, 2019 the deficient amount of duty due from you was determined as a sum of Rupees (in words). A copy of the passed in the matter is annexed. You are now hereby directed to deposit the same Government Treasury and furnish a copy of receipted challan to this office within .days of service of this notice. Collector Office Station Date THE ANDAMAN AND NICOBAR EXTRAORDINARY GAZETTE, OCTOBER 22, 2019 FORM D Form in which Register of cases is to be maintained by Collector under Rule 9 of Andaman & Nicobar Islands Stamp (Prevention of Under-valuation of Instruments) Rules, 2019 ANDAMAN AND NICOBAR EXTRAORDINARY GAZETTE, OCTOBER 22, 2019 FORM E Form in which Register is to be maintained by Registering Officer under Rule 11 of Andaman & Nicobar Islands Stamp (Prevention of Under-valuation of Instruments) Rules, 2019 MGPPB— - '276/ Gazette/ 2019 Admiral D.K. Joshi, PVSM, AVSM, YSM, NM, VSM (Retd.) Lieutenant Governor, Andaman and Nicobar Islands. of the Lt. Governor, By order and in the name (R.K. Baral) Deputy Secretary (Rev.) A & N Administration 115 Copies. (ES-HCI.,-XII)

