

BIHAR STAMPS (PREVENTION OF UNDER-VALUATION OF INSTRUMENTS) RULES , 1995

Appendices to Registration Rules (111 Bihar Stamps (Prevention of Under-Valuation of Instruments) Rules, 1995 dated the 14th June, 1995. —In exercise of the powers conferred by 75 of the Indian Stamp Act, 1899 (Act 11 of 1899), The Governor of Bihar is to make the following rules, for the purpose of section 47A of the said Act

1. Short title, extent and commencement.— (1) These Rules may be called the Bihar Stamp' (Prevention of Under-valuation of Instruments) Rules, 1995. (2) It shall extend to the whole or the State or Bihar. (3) It shall come into force at once

2. Definitions.— In these rules, unless there is anything repugnant in the subject or context : — (a) 'Act' means the Indian Stamp Act, 1899 (Act 11 of 1899) (b) ' Appendix' means appendix appended to these rules. (c) 'Registering-Officer' means Registering-Officer appointed under the Registration Act, 1908. (d) 'Rules' means a rule framed under the Act. (e) Section means a section of the Indian Stamp Act, 1899

3. Furnishing of details of immoveable property.— Under section 27 of the Act it will be essential to describe, besides market value, the following particulars in the instrument relating to immoveable property : — (a) For agricultural land; (i) Whether the land is irrigated or unirrigated; (ii) Whether the land is single crop bearing or double crop bearing (iii) If the land is, an orchard or garden, the details such as number, and categories of trees etc (iv) Other particulars relating to the nature of the land i.e. Diara, chour, Hilly, Sandy etc; (b) For non-agricultural land of urban or rural area particulars whether the land is residential, commercial or industrial; (c) In case of building the following particulars : — (i) Whether kucha or pucca, (ii) If pucca, whether tiled or reinforced concrete; (iii) Number of storey, (iv) The plinth area of each floor or storey in the building with area of each storey of floor; (v) The year of construction; (vi) A brief description of the nature of sanitary, electrical and other fittings in the building and their quality; (vii) Area where the building is constructed and its use residential, commercial or industrial. (viii) If on rent, its annual rent

4. Furnishing of statement Of market value, —(1) If an instrument relates to a number of items of property, the market value of each of the item shall be fixed separately. For this purpose the party executing the document or legal representative, assignee or authorised agent shall attach a separate statement to the instrument in



form IV duly signed by the Party executing the instrument, furnishing Scanned with CamScanner 112) Bihar Registration Manual all informations specified in rule 3 on the various items of properties involved in the transactions and his own assessment of market value of each of these items separately; Explanation I. : —If an instrument covers lands of several, survey Khata and Khesra separately; Explanation • 11. . —If an instrument relates to more than one item of property and one or more such items or area buildin or buildings the party executing the document shall attach a separate statement tot c instrument duly signed by the party executing the instrument furnishing the particulars spccified in rule 3 (c) and his own assessment or market value of each such building. Explanation : III. —This rule is intended to cross-check the market value disclosed in the instrument for all the properties mentioned in the instrument jointly, while the parties executing document or his legal representative, assignee or authorised agent shall give statement of his own assessment of market value of each item separately, all the duties shall be chargeable on the Lotal market value specified in the instrument or on such total value determined by the Collector on reference. Explanation : IV. — (1) The statement of market value as required in this rule shall apply only to the instruments of conveyance, exchange, gift, partition or settlement as mentioned in section 47-A of the Act. (2) The registering Officer shall before, admitting an instrument satisfy himself that the party or his legal representative, assignec or authorised agent has attached with the instrument a statement duly signed by the party executing the instrument, giving the market value for each of the. property separately as required by sub-rule (3) If the market value •of the propetty as required by section 27 of the Indian Stamp Act, 1899 (Act 11 of 1899) is not setforth in the instrument where the property, dealt with there is a single item or the statement giving the market value of each property separately as required by sub-rule (1) above is not attached to the instrument the officer shall not accept the document for registration. (4) The registering officer may for the purpose of finding out whether the market value has been correctly furnished in the instrument, make such enquiries as he deems fit. He may elicit from the party concerned any information bearing on the subject and call for and examine any record kept with any public officer or authority. (5) The registering officer shall look into the guidelines register also containing the estimated minimum value of properties determined as per procedure laid down under rule 7 and supplied to them by the District Collector for the purpose Of verifying the market value. S. Guideline RÖster of minimum value *--For the purpose of assistihg the registering Officer in finding out actual market value of properties (as accurately as may be the District Collector, within the area of his district shall after classifying the lands of rural or urban area prepare a register showing estimated minimum value of the land/properties of that category as per procedure laid down in rule 6

6. Procedure for the fixation or estimated minimum value.— (1) The District Collector shall obtain from the concerned Registering officer the figure relating to the five conveyances of highest value of each category of land/property situated within each Halka of every revenue circle and ward of notified area/ Municipality/ Corporation that have been registered/presented for registration in the preceding Scanned with CamScanner Appendices to Registration Rules (2) The average conveyances of five highest value under sub-rule (1) pertaining to each category shall be deemed to be the estimated minimum value of land/property of that category; provided that if less than five conveyances or no conveyance of land/property of a particular area have been registered/presented for registration in the preceding financial year Collector determine the estimated minimum value of that category at the same rate as that determined for

Explanation ; -The 'Guidelines Register' supplied to the Officer is intended merely to assist them to ascertain prima facie whether the market value has been truly set forth in the instruments. The entries made therein regarding the value of properties cannot be a substitute for market price. Such entries will not foreclose the enquiry of the Collector under section 47 A of the Act nor fetter the discretion of the authorities concerned to satisfy on the reasonableness or otherwise

7. After preparing the Guidelines Register of estimated minimum value of land/property, the Collector shall without delay send the same to the registering officer. 8. The Collector shall revise the Guidelines Register of estimated values every two years; provided that any delay in such a revision shall not render invalid the register which is due for revision for more than a year shall be deemed valid without the prior written consent of the Inspector General, 9. (1) Instruments in which the value set forth is less than the estimated minimum value indicated

in the guidelines Register supplied by the Collector shall be referred by the Registering Officer to the Collector at the time of admission for determination of appropriate market value as per procedure laid down under rules 11 and 12. (2) The registering officer shall refer such instruments to the Collector along with Form I referred to in the appendix of the rules and maintain a copy of the

form in his office as record and shall also maintain a register in Form VI. IO. (I) If the value set forth in the instrument is according to the estimated minimum value indicated in the guidelines register supplied by the

Collector but the registering officer has reason to believe that, the market value is higher than the estimated minimum value, he shall refer such instruments to the Collector at the time Of admission after recording his reasons in writing for fixation of appropriate market value as per procedure laid down in Rules 10 and 12. (2) The registering officer shall refer such instruments to the Collector alongwith Form I referred to in the appendix or rules and maintain a copy of the same in his office as a record



11. Procedure to be followed under section 47.A (1) and (3) of the Act on receipt of reference : (a) In the matter of instruments, referred by the Registering officer to the Collector under Section 47-A (1) of the Act for determination of the market value of the instruments called for by the Collector under section 47-A (3) of the Act notice will be given to the following persons by the Collector in



Form 11 or III (as the case may be) amended to the rules : — (i) Executed by whom the instrument is executed. (ii) Executed in whose favour instrument is executed. Scanned With CamScanner 114 | Bihar Registration Manual (b) Through the above notice the parties or the person concerned will be directed by the Collector to file their representation and adduce evidence regarding the value or the property. (c) If the Collector considers it necessary he may record the statement of any person to whom the notice is given under sub- rule (a). (d) For the purpose of enquiry the Collector : — (i) may call for information or record from any office or a government office or office of autonomous bodies. (ii) may examine any government official or authority and record their statements. (iii) may inspect properties after giving notice to the parties concerned



12. Order or determination of market value.— (1) Considering the objections and representation received from the persons to whom the notice is given under sub-rule (a) (i) (ii) of Rule 11 and (i) after examining the records produced; and (ii) after carefully considering all factors and evidences adduced. The Collector shall pass an order in writing determining the market value of the properties and duties payable on the instrument, communicate the order to the parties and take steps to collect the difference in the duties payable. The basis on which the market value was arrived at shall be clearly indicated in the order. (2) A copy of the order shall be communicated to registering officer for his record. (3) The Collector shall, after collecting the difference in amount of Stamp Duty, if any, give a certificate in



form V by endorsement of the instrument. (4) The Collector shall, as far as possible, have also regard to the following points in arriving at the final market value in addition to the factors enumerated under rule-3. (a) In the case of land. (i) Points, if any, mentioned by the parties to the instruments or any other persons, or which come to light through records and evidence in course of enquiry which requires special consideration; (ii) Value of adjacent land or land in the vicinity; (iii) Average yield of the land, the nature and number of crops nearness to road or market, distance from village, site, level of land, transport facilities, irrigation facilities and susceptibility to flood water logging and drought; (iv) The use of land domestic, commercial, Industrial, Agricultural purposes and the likely appreciation or value when an agricultural land is being converted to a residential commercial industrial use. (b) In case of house sites: — (i) The general value of house-sites in the locality; (ii) Nearness to roads, railway station; (iii) Nearness to market, shops and the like; (iv) The use of land, domestic, commercial, Industrial, Agricultural purposes and likely appreciation of value when an agricultural land is being converted to a residential, commercial industrial use; (v) Development activities, industrial improvements in vicinity; • Scanned with CamScanner Appendices to Registration Rules (vi) Land and valuation Offices with reference to taxation records of the 115 (vii) Any other features having bearing on the valuation of the (viii) Any special feature of the case represented by the parties. (c) In the case of buildings: (i) All the in (a) above; (ii) The possibility or conversion or building after transfer from (iii) Property tax/municipal tax/wealth tax both current and (iv) Rate of depreciation; (v) (d) Properties other than land, house sites and: — (i) The nature and conditions of the property; (ii) Purpose for which the property is being put to use; and (iii) Any other special features having a bearing on the valuation of the 13. Appeals.— (1) In preferring appeal, against the order of the Collector the following particulars shall be given: — (a) (b) Full name, father's name or husband's name, occupation and address of every person executing the instrument; (c) Full name, Father's name, or husband's name, occupation and address of every person claiming under the instrument; (d) Date and nature of the instrument; (e) Name of town or village in which the property is situated together with the name of the Halka and the registration sub-districts; (f) Number and date of the Collector's order which is appealed against; (g) Market value of the property as determined by the Collector. (2) Every appeal shall be accompanied by: (a) Certified copy of the order appealed against; (b) The original or a certified copy of the instrument; and (c) Memo or round of appeal. (3) Every appeal shall be presented in person or by an advocate or by an authorized agent or sent by registered post to the appellate authority having jurisdiction, which shall endorse the date of receipt. 14. Procedure for the disposal of appeals. If the Appellate authority admits the appeal, a date shall be fixed for hearing the appellant. The Appellate authority shall issue a notice to the appellant informing him of the date of which and the time and place at which the appeal shall be heard. Such notice shall also state if the appellant does not appear on the day 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 ex-parte. Scanned With CamScanner 116 | Bihar Registration Manual (2) The Appellate authority shall send a copy of notice to the Collector together with a copy of the appeal and call for and obtain the records of the case from the Collector. 15. Hearing of Appeal.—On the date fixed or any other date to which the case may be adjourned, the appellate authority shall hear the appellant and receive any evidence adduced on his behalf. It shall also hear the person if any, appearing on behalf of the Collector and receive the evidence, if any in support of the Collector's order

16. Order in Appeal.—After considering all the evidence adduced and representation made on behalf of the appellant and the Collector and examining the records of the case, the Appellate authority shall decide whether or not the market value of the properties as determined in the order of the Collector under sub-section (2) or sub-section (3) of Section 47-A is correct. In case, the appellate authority does not accept the valuation of the properties made by the Collector, it shall determine the correct market value of the properties, and the duty payable on the instrument. The Appellate authority shall embody its decision and the reasons there of in an order and communicate it to the appellant, the Collector and the registering officer concerned

17. Return of records to Collector.—As soon as possible after the order is passed the Appellate authority shall return the records of the Collector to that officer

18. Rules of Procedure.— (1) The Appellate authority may adjourn the hearing of the appeal from time to time, as it may think fit. (2) The Appellate authority may at any stage call for any information, records or other evidence from the appellant or the Collector. (3) In the appeal, the appellant may appear either in

person or through an advocate or an authorised agent. (4) In respect of matters not provided for in these rules, the provisions of the Code of Civil Procedure, 1908 (Central Act V 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 Sub-section (4) of section 47-A

19. Manner or service of notice and orders to the parties. Any notice under rule 11 or order under rule 12 shall be served in the following manner, namely — (a) In the case of any company, society or association of individuals, whether incorporated or not be served : — (i) On the Secretary or any Director or, other principal Officer of the Company. Society or Association of individuals as the case may be; (ii) By leaving it or sending it by registered post 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, then at the place where the Company, Society or Association of individuals as the case may be, carries on business. (b) In the case of any firm, be served : — (i) Upon any one or more of the partner; or (ii) At the Principal place at which the Partnership business is carried upon any person having control or management of the partnership business at the time of service. (c) In the case of a family, be served upon the person in management of such or of the property of such family in the manner specified in clause (d). (d) In the case of an individual person be served. — (i) By delivering or tendering the notice or order to the person concerned or his counsel or authorised agent; or (ii) By delivering or tendering the notice or order to some adult member of the family, or (iii) By sending the notice or order to the person concerned registered post acknowledgement due; or (iv) If none of the aforesaid modes of service is practicable by any means, the notice or order in some conspicuous part of the last known place of residence or business of the person concerned

20. All the instruments pending acceptance under section 47-A of the Act at the stage of initial admission, reference or appeal shall be disposed of in accordance with the provisions of these rules

21. The Bihar Instrument Valuation Rules, 1991 and the subsequent amendment thereto shall stand superceded with effect from the commencement of these Rules.1. 2. 3. 4. 5. 6. 7. 8. .10. APPENDIX



FORM 1 (See rule 9 (2) and 10 (2) Serial number of cases referred Date of execution Date of presentation Name and address of the Executants Name and address of the Claimants Nature of the deed and valuation

Value of Stamps that the document bears The opinion of the Registering regarding the nature of deed, market value on which the stamp duty should be charged on the instrument Stamp Duty chargeable on the instrument. Deficit Stamp Duty Remarks (the ground on which the statement in column 8 is furnished) In case of reference under clause IO (b) explain the reasons to believe so Name of the Registering Officer and Signature. Scanned with CamScanner 1181 Bihar Registration Manual FORM n [See ntle 11 The prescribed form of Notice under rule 9 sub-rule (a) Bihar Stamp (Prevention of Under Valuation of Instruments) Rules, 1994. Please take notice that under section 47 (A) (i) of the Indian Stamp Act, 1899 '(11 of 1899) a reference has been received from the Registering Officer for determination of the market value of the properties contained by and the duty payable on the dated the instrument ... above instrument. A copy of reference is annexed

1. The matter relating to the determination of the market value of the properties and the duty payable on the instrument will be taken up for hearing on the (date) Place .AM./PM. -at 2. You are hereby required to submit before the undersigned on the date of bearing your objections and representations, if any, in writing to show that market value of the property has been truly set forth in the instrument along with relevant documents, if any, also indicating Whether you want to adduce any oral or documentary evidence and be present at the time of bearing



3. If you fail to avail yourself of the opportunity of appearing before the Undersigned of indicating whether you want to adduce any oral or documentary evidence, as is necessary or producing the relevant documents, no further opportunity will be given and the matter will be disposed off on the basis of the facts available.Office: Place : Date : Collector (Seal)



FORM 111 Rule 11 The Prescribed form of notice under Sub-Rule (a) of Rule 10 of the Bihar Stamp (Prevention of Under Valuation of Instruments) Rules, 1994. To, Please take notice that under section 47- (A) (3) of the Indian Stamp Act, IS" (11 of 189) it is proposed to take action for the determination of market value of the property entered into the instrument presented on.. and the duty chargeable therein. .

(date) 2. The matter relating to the determination of the market value of the and the duty payable on the instrument will be taken up for hearing on the •••.".....A.MJPN. Appendices to Registration Rules | 119 -3

3. You are hereby required to s&it before the undersiYled on the date of hearing your objections and representation if any in writing to show that market value of the properties-has been truly set.forth in the instrument along with relevant documents, if any, also indicating whether you want to adduce any evidence and be present at the time of hearing. If you fail to avail yourself the opportunity of appearing before the undersigned or indicating whether you want to adduce any oral or documentary evidence as is necessary or producing the relevant document no further opportunity will be given and the matter will be disposed off on the basis Of the facts available. Office : Place : Date : Coilector (Seal) FORM IV [See

Rule 4 Statement of particulars of property and its market value under rule 4 (a) of Bihar Stamp (Prevention Of Under Valuation of Instrument) Rules, 194. 1. 2. 3. 4. 5. 6. 7. 8. 9. . No. Document & year Office : Name and Address of claimant Name and address of executant Date of Presentation Place where property is situated Particulars of land to be purchased (i) Area of the land in Acre (ii) IYpe of land (iii) Structure if any (iv) Market value of the land Particulars of House Sites (i) Area of the sitc (ii) Type of Building (iii) Plinth area (iv) of wall (v) IYpe of roof (vi) Cost of structure Special features Garage (ii) Electric cönnexion (iii) Sanitary and water fittings (iv) Well or water tap Total cost of structure includng special features Year of construction/depreciation Scanned with 120 | Bihar Registration Manual 10. Net value of structures 11. Market value of the property as above 12. Market value Set forth in the instrument.

Date : Signature of claimant Signature of executant FORM V [Seel Rule 12 (3) Form of certificate prescribed under rule 12 of the Bihar Stamp (Prevention Under Valuation of Instruments) Rules, 1994.

This is to cerd\$' that the difference in amount namely Rs. . Rupees only between the Stamp Duty fixed under sub-rule (1) of Rule B the Bihu Stamp (Prevention of Under Valuation of Instruments) Rules, 1994 and the stamp duty already paid has be;en deposited'as per challan no and it is held that now the instrument has been sumciently Collector FORM VI [See Rules 9 and Form of reØster to be maintained in office as record under rule 9 (2), IO (2) and 11 (9). ZI. Serial number of cases referred

2. Date•of exeattion.3. 4. 5. 6. 7. 8

9. Date of Presentation.Name and address of executant. Name and address of claimant. Area transferred. Value set forth in the instrument. Letter no. ud date of reference. 10. 11. 12. 13. 14

15. Estimated market value.Market value by Collector. Stamp duty paid previously. Difference of Stamp paid on order of Date. on which the document is returned back. Document number and date. Remarks. Scanned with CamScanner