

Extra No. 252

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વાર્ષિક લવાજમનો દર રૂ. ૩૫૦૦/-



सत्यमेव जयते

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## PART IV-B

Rules and Orders (Other than those published in Parts I, I-A, and I-L) made by the Government of Gujarat under the Gujarat Acts

દસ્તાવેજી નિયમો  
9/1/16

### REVENUE DEPARTMENT Notification

Sachivalaya, Gandhinagar. 21<sup>st</sup> March, 2016

નોંધણી સર નિરીક્ષક કચેરી
ગુજરાત રાજ્ય, ગાંધીનગર
દાખલ તારીખ
શાખા
તારીખ

Gujarat Stamp Act, 1958.

No. GHM-2016-M-101-STP-122015-4864-H.1:— In exercise of powers conferred by section 70 read with section 32A of the Gujarat Stamp Act, 1958 (BOM. 60 of 1958), the Government of Gujarat hereby makes the following rules further to amend the Gujarat Stamp (Determination of Market Value of Property) Rules, 1984 namely :-

- These rules may be called the Gujarat Stamp (Determination of Market Value of Property) (amendment) Rules, 2016.
- In the Gujarat Stamp (Determination of Market Value of Property) Rules, 1984 (hereinafter referred to as "the said rules") after rule 4, the following new rule 5 shall be inserted namely:-

#### "5. Annual Statement of Rates of Immoveable Property

- The office of the Superintendent of Stamp and Inspector General of Registration, Gujarat State, Gandhinagar, shall prepare annual statement of Rates showing average rates of lands and buildings situated in every Tehsil/Taluka, Municipal Corporation or Local Body area with the help of the Office of the Deputy Collector, Stamp Duty Valuation Organization of each District and such other officers as may be appointed by the Government from time to time and submit the same for approval to the Revenue Department, Gujarat State latest by 31<sup>st</sup> October each year.
- The data in respect of average rates of lands and buildings in every Tehsil/Taluka, Municipal Corporation or Local Body area shall be arranged in the Annual Statement of Rates as far as possible in ward wise zone wise

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manner in respect of urban properties and in respect of rural properties, taluka wise, village wise as the case may be. For the purpose of average rates, properties may be divided in group, sub-group or classes after taking into account the type of the land, types of construction, location and situational advantages or disadvantages of property. While working out the average rates of land and buildings, the concerned officers shall take into account the established principals of the valuation and any other details that they may deem necessary

- (3) The Superintendent of Stamps and Inspector General of Registration, Gandhinagar, Gujarat State shall in conformity with the approval of Revenue Department, Gandhinagar by order issue Annual Statement of Rates showing average rates of land and buildings situated in every Tehsil/Taluka, Municipal Corporation and Local Body area ( hereinafter called "Annual Statement of Rates".) as soon as they are made for the first time, and thereafter, every year on 1<sup>st</sup> day of April, taking into account the average rates of lands and buildings prepared by the office of the Superintendent of Stamp and inspector General of Registration, Gujarat State, Gandhinagar.
- (4) If The Superintendent of Stamps and Inspector General of Registration, Gujarat State, Gandhinagar is not in a position to issue Annual Statement of Rates as mentioned in sub rule (3) above, on 1<sup>st</sup> day of April in any year due to any administrative difficulties, the rates mentioned in the Annual Statement of Rates for the year immediately preceding may be incremented by the Chief Controlling Revenue Authority, in consultation with the Revenue Department, Gandhinagar keeping in view the increase in market rates of immoveable properties.
- (5) The Superintendent of Stamps and Inspector General of Registration, Gujarat State, Gandhinagar shall annually supply to the Sub-Registrar a copy of the above statement showing the averages rates of lands and buildings situated within his jurisdiction, every registering officer shall cause a copy of the above statement to be affixed outside registration office.
- (6) Every registering officer shall, when the instrument is produced before him/her for registration, verify in each case the market value of land and buildings, etc., as the case may be, from the above statement and if he/she finds the market value as stated in the instrument, less than the minimum value prescribed by the statement, he/she shall refer the same to the Collector of the District for determination of True Market Value of the property which is the subject matter of the instrument and the proper duty payable thereon ;

provided that where the market value has been stated in accordance with or more than that prescribed in the statement issued by The Superintendent of Stamps and Inspector General of Registration, Gandhinagar, Gujarat State but the Registering Officer has reason to believe that the true valuation of the immovable property cannot be arrived at without having recourse to local enquiry of extraneous evidence he may, before registering such instrument, refer the same to the Collector of the District for determination of True Market Value or property and the proper duty payable thereon.

- (7) All the registering officers shall send to the Superintendent of Stamps and Inspector General of Registration, Gujarat State, Gandhinagar for preparation of Annual Statement of Rates, the extract of the register in respect of the instruments presented for registration in which consideration for the subject property is stated to be more than the Annual Statement of Rates by 30<sup>th</sup> day of the following month.
- (8) All the special land acquisition officers appointed under the Land Acquisition Act, 1894 or any other Act for the time being in force in respect of acquisition of land and properties for public purpose shall whenever the amount of compensation awarded by them is higher than the one payable on the basis of Annual Statement of Rates issued by The Superintendent of Stamps and Inspector General of Registration, Gujarat State, Gandhinagar under sub-rule (3) and (4) above, send a copy of such award to the Superintendent of Stamps and Inspector General of Registration, Gandhinagar, Gujarat State for preparation of Annual Statement of Rates, referred to in sub-rule (7) above, within 30 days from the date of payment of compensation.

3. **In the said rules, In rule 9,**

- (i) in sub-rule (1) for the words "not exceeding five hundred rupees" the words "an equal amount of deficit duty determined under Section 32A in respect of such instrument" shall be substituted,
- (ii) in sub-rule (2) for the words "not exceeding five hundred rupees as he deems fit" the words "an equal amount of deficit duty determined under Section 32A in respect of such instrument" shall be substituted.

4. **in the said rules, in FORM 1 appended with the rules,**

- (i) **for existing entry 1, the following new entry shall be substituted.**

"1. Description of Property

- Name of Village/Town

- T.P Scheme No.

- Name of T.P Scheme

- Final plot No. (Attach Form No. 16 and relevant evidence)

- City Survey No.

- Revenue Survey No.

- Division/Sub-Division, Ward No.

**- Description/Nature of Land**

- (1) Old tenure land
- (2) New tenure land/ alienated land/ Section.73AA /Section.43-B restricted land/ chakariyat land etc. Details of Order No. and date if land allotted by State Government / Competent Authority.
- (3) If land allotted by State Government under promotional policy i.e. SEZ, Industrial park, etc. order no. and date of Government / Competent Authority.
- (4) Details of exemption / rebate claimed if any.

- (5) In case of No. (2) and (3) above, whether permission for Sale/Transfer obtained from the State Government / Competent Authority Details of order No. and date.
- (6) Is any amount of premium required to be paid if paid attached relevant evidence/receipt for payment of such premium.
- (7) Is any rebate/concession has been obtained as per No. (3) above if yes, details of permission/ no objection of sale obtained from State Government / Competent Authority
- (8) In case is leasehold land, evidence showing date of lease, period of lease, renewal date should be enclosed.
- (ii) **In entry No. 10, for the words, " not exceeding five hundred rupees, the words "an equal amount of deficit duty determined under section 32A in respect of such instrument" Shall be substituted.**

By order and in the name of the Governor of Gujarat,

**PRAVIN DHANDHUKIA,**  
Under Secretary to Government.