

GOVERNMENT OF ANDHRA PRADESH  
ABSTRACT

Registration and Stamps Department – Indian Stamp Act, 1899 –  
Payment of Stamp Duty in respect of Sale of Industrial Units and Plant  
and Machinery – Notifications – Orders – Issued.

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REVENUE ( REGISTRATION.I ) DEPARTMENT

G.O.Ms.No. 2046

Dated : 28.11.2005.

**ORDER :-**

The following notifications will be published in the Extra-ordinary issue of the Andhra Pradesh Gazette **Dated : 30.11.2005.**

**NOTIFICATION – I**

In exercise of the powers conferred by clause (a) of sub-section (1) of section 9 of the Indian Stamp Act, 1899 ( Central Act II of 1899 ), the Governor of Andhra Pradesh hereby reduces the Stamp Duty on the Sale Deeds of land and buildings by limiting the stamp duty to the amount arrived at on the auction amount declared in the sale deeds of land and buildings in cases where the sales of industrial units were made through auction by the Official Liquidator appointed by the High Court / Recovery Officer appointed by the Debt Recovery Tribunal and the units disposed off by Implementation Secretariat of the Public Enterprises Department.

The above notification shall come into force with effect from **1<sup>st</sup> December, 2005.**

**NOTIFICATION – II**

In exercise of the powers conferred by clause (a) of sub-section (1) of section 9 of the Indian Stamp Act, 1899 (Central Act II of 1899), the Governor of Andhra Pradesh hereby reduces the Stamp Duty payable in respect of sale deeds of Plant and Machinery (movable or immovable i.e., whether fastened to earth or severed) to 2% on the auction amount fetched due to sale of industrial units by the Official Liquidator appointed by the High Court / Recovery Officer appointed by the Debt Recovery Tribunal and the units disposed off by Implementation Secretariat of the Public Enterprises Department.

The above notification shall come into force with effect from **1<sup>st</sup> December, 2005.**

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**NOTIFICATION – III**

In exercise of the powers conferred by clause (a) of sub-section (1) of section 9 of the Indian Stamp Act, 1899 (Central Act II of 1899), the Governor of Andhra Pradesh hereby reduces the Stamp Duty payable on all Sale Deeds of Plant and Machinery (movable or immovable i.e., whether fastened to earth or severed) in respect of normal sale / conveyance transactions, to 2% on the Book Value shown in the financial accounts as on the closing date of immediately preceding financial year.

The above notification shall come into force with effect from **1<sup>st</sup> December, 2005.**

(BY ORDER AND IN THE NAME OF THE GOVERNOR OF ANDHRA PRADESH)

N.S. HARIHARAN  
SPECIAL CHIEF SECRETARY TO GOVERNMENT