

**GOVERNMENT OF ANDHRA PRADESH  
ABSTRACT**

Registration and Stamps Department-Indian Stamp Act, 1899 and Registration Act, 1908-Payment of registration charges through Challans through designated branches of State Bank of India / State Bank of Hyderabad and Nationalised Banks – Refund of amounts paid through Challans – Instructions – Orders – Issued.

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REVENUE (REGISTRATION.I) DEPARTMENT

G.O.Ms.No.222.

Dated: 19.02.2005.

Read the following:-

1. G.O.Ms.No.953, Revenue (Regn.I) Dept., dt. 10.09.2003.
2. G.O.Ms.No.958, Revenue (Regn.I) Dept., dt. 13.09.2003.
3. From the Commissioner & Inspector General of Registration and Stamps Letters No.G1/16619/2003, dt. 10.04.2004 and dt.29.09.2004.

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**ORDER:-**

In the G.Os. first and second read above, orders were issued restricting the use of Non-Judicial Stamp Papers upto **Rs.100/-** denomination only for the documents and for collection of the remaining stamp duty including transfer duty, etc., through Challans through the designated branches of State Bank of India / State Bank of Hyderabad / Nationalised Banks in the entire State as a precautionary measure to prevent circulation of fake stamps.

2. The Commissioner & Inspector General of Registration and Stamps in his letter third read above, has submitted that consequent on issuing orders by the Government, rules were framed streamlining the payment of Stamp Duty, Registration Fee, etc., through Challans, in the designated Bank Branches. Earlier, there were provisions for the refund of stamps under sections 49 to 54 of the Indian Stamp Act, 1899, in case the stamps were not used, for the purpose meant for, whereas, there is no such provision to refund the amounts so paid through Challans under sections 41 and 42 of the Indian Stamp Act, 1899 (Central Act II of 1899).

3. The Commissioner & Inspector General of Registration and Stamps has also stated that in the recent times, after the introduction of "Payment of duties through Challans", appeals for the refund of duties paid through Challans, are being received from the registering public. But, due to lack of well designated procedure, modalities, provisions with due legalities, the refunds could not be made to the registering public. Keeping in view the public grievances and inconvenience, the Commissioner & Inspector General of Registration and Stamps has submitted proposals for refund of Stamp Duty amounts paid through Challans.

4. Government after careful consideration, hereby accept the proposal of the Commissioner and Inspector General of Registration and Stamps and **order** the

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procedure and terms and conditions for refund of difference of stamp duty paid through Challans as mentioned below:

**I. PROCEDURE FOR REFUND OF STAMP DUTY:**

- (1) The parties have to apply to the concerned District Collector/Sub Collector/Deputy Collector/Revenue Divisional Officer/Mandal Revenue Officer under Section 2 (9) of the Indian Stamp Act, 1899 through the Sub-Registrar duly mentioning the reasons for seeking refund along with challan and receipt in original issued by the designated Bank Branch.
- (2) The Sub-Registrar on receipt of such application should verify the records (Bank's Scroll, pending challan register, etc.) and satisfy himself that the challan and receipt are genuine and were not utilized in any manner. He should submit a certificate to that effect to the District Collector / District Revenue Officer / Deputy Collector / Revenue Divisional Officer / Mandal Revenue Officer at the time of forwarding the applications for refund with a specific note that the challan in question is still pending in Challans Register.
- (3) The District Revenue Officer / Deputy Collector / Revenue Divisional Officer / Mandal Revenue Officer concerned after due scrutiny, issue proceedings for refund of the amounts remitted into the designated Banks through Challans under the Head of Account of Stamp Duty.

**II. TERMS AND CONDITIONS FOR REFUND OF STAMP DUTY:**

- (1) The claim for refund shall be submitted by the person, for whom the payment was made, before the Revenue Official competent (as per Section 2 (9) of the Indian Stamp Act, 1899) under whose jurisdiction the designated Bank Branch is situated through the Sub-Registrar duly mentioning the reasons for seeking refund along with proof of identify, challan in original and receipt in original issued by the designated Bank Branch.
- (2) The party shall enclose the sale deed executed etc., as an evidentiary material to the payment of remaining stamp duty, by means for challan through Bank.
- (3) The challan for refund shall be accompanied with **Certificates**:-
  - (a) from the concerned Bank that the money was remitted;
  - (b) from the concerned Sub-Treasury Officer that the money was remitted into Government Treasury under proper Head of Account; and
  - (c) from the concerned Sub-Registrar that the challan was not utilized for registration.
- (4) In case, the challan is used and refund of excess amount is claimed, orders will be issued by the Government, such refund is claimed within the same financial year, and it may be allowed as per the instructions contained in G.O.Ms.No.195, Finance (TFR) Department, dt.24.05.1989.

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- (5) (a) The refund shall be permitted for a period of three months from the date of issue of these orders in respect of existing challans as per note below SR 27 under T.R. 16 after deducting 10% of the total stamp duty paid through the Challan.  
  
(b) The refund shall be permitted for one more month (4<sup>th</sup> month) as grace period with a deduction of 20% of the total Stamp Duty paid through the Challan.
- (6) Validity period of Challan may be restricted to 4 months only from the date of payment to avoid public hardship, litigation and administrative problems in reconciliation, verification of old challans etc.
- (7) In respect of Registration Fee and User Charges for the services not rendered, the total amount is refundable by the District Registrar concerned as per R.R.185.
- (8) In respect of Transfer Duty in Municipal Corporation areas, if the transfer duty amount is remitted into Municipal Corporation account, refund shall be ordered following the same procedure relating to Stamp Duty as mentioned above.
- (9) The concerned Revenue Officer who is competent, after due scrutiny shall issue proceedings for refund of the eligible amounts of stamp duty remitted into the designated Banks through Challan under Head of Account of Stamp duty.
- (10) The competent authority shall invariably adhere to the above rule position and pass well reasoned speaking order with utmost caution at the time of issuing refund order.

5. The Commissioner & Inspector General of Registration and Stamps is requested to take further necessary action in the matter accordingly.

6. This order issues with the concurrence of Finance (Expr. Rev.) Department vide their U.O.No.3314/41/A2/Expr.Rev./05, dt. 14.02.2005.

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

N.S.HARIHARAN  
SPECIAL CHIEF SECRETARY TO GOVERNMENT

To  
The Commissioner & Inspector General of  
Registration and Stamps, A.P., Hyderabad.  
The Special Chief Secretary & Chief Commissioner of  
Land Administration, A.P., Hyderabad.  
The Director of Treasuries and Accounts, A.P., Hyderabad.  
All Collectors.  
The Accountant General, A.P., Hyderabad.  
Copy to Finance (Expr.Rev.) Department.  
Copy to Law (E) Department.

//Forwarded by order//

Sd/- x x x x,  
SECTION OFFICER.

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Office of the Commissioner and Inspector General  
of Registration and Stamps, A.P., Hyderabad.

Endt. No.G1/16619/2003,

Dated 02-03-2005.

Communicated for strict compliance. Receipt of the G.O. shall be acknowledged forthwith.

Sd/- Lal Rosem,  
Commissioner & I.G (R&S).  
A.P. Hyderabad.

To

All Deputy Inspectors General (R&S), District Registrars, Vigilance Officers,  
District Collectors in the state with a request to communicate to All Sub-  
Collector/Deputy Collector/R.D.O./M.R.Os., in the State.

Deputy Collectors (Flying Squad) in the State.

All Officers and Sections in Commissioner & I.G's office.

//f.b.o//

SUPERINTENDENT.