

**GOVERNMENT OF ANDHRA PRADESH**  
**ABSTRACT**

Indian Stamp Act, 1899 (Central Act 2 of 1899) – Inspection of properties under section 27 of the Act –  
Rules – Andhra Pradesh Stamp (Inspection of Properties) Rules, 1998 – Notification – Issued.

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**REVENUE (REGISTRATION.I) DEPARTMENT**

**G.O.Ms.No.34.**

**Dated: 08.01.1999.**

Read the following:-

1. From the Commissioner & Inspector General of Registration & Stamps, A.P. Hyderabad  
Lr.No.MV2/22407/98, dt. 16.11.1998.
2. From the Commissioner & Inspector General of Regn. & Stamps, A.P. Hyderabad  
Lr.No.MV2/22407/98, dt. 17.12.1998.

**ORDER:-**

The following notification will be published in the Andhra Pradesh Gazette.

NOTIFICATION

In exercise of the powers conferred by Section 75 of the Indian Stamp Act 1899 (Central Act 2 of 1899) read with section 27 of Indian Stamp Act, 1899 as amended by Indian Stamp (A.P.Amendment) Act, 1998 (Act 8 of 1998), the Governor of Andhra Pradesh hereby makes the following rules for conducting inspection of the properties.

RULES

1. Short title:

These Rules may be called the “Andhra Pradesh Stamp (Inspection of Properties) Rules, 1998.”

2. Inspection of Property:

The Inspector General of Registration and Stamps may, by order, authorise any officer under his control to conduct inspection of any property, or a class or category of properties registered under the provisions of the Registration Act, 1908 for the purpose of ensuring compliance with the provisions of section 27 of the said Act and to assess the value of such property.

3. Assessment of Property:

The officer so authorised shall complete the inspections entrusted to him within such period as may be specified and assess the value of the properties with reference to the market value prevailing and the construction rates prescribed in accordance with the Andhra Pradesh Revision of Market Value Guidelines Rules, 1998.

4. Action to be taken due to wrong assessment and  
Suppression of facts:

If the authorised officer detects any deficit duty payable in respect of any instrument:

- (a) due to wrong assessment, either the value or the duty payable, by the Registering Officer, he shall deal with such cases under the provisions of Section 41-A of the Indian Stamp Act, 1899;
- (b) due to suppression of facts affecting the chargeability of the instrument, the authorised officer shall issue a notice, in such form as may be prescribed to the person concerned within fifteen (15) days from the date of inspection giving an opportunity to explain the reasons for the variations.

5. Compounding of offence:

- (1) If the person to whom a notice has been issued under rule 4 (b), gives a consent in writing to get the offence compounded, the authorised officer shall levy and collect compounding fee which shall, in no case, be less than the loss of revenue involved, within three months from the date of inspection and make necessary endorsement on the original instrument in such form as may be prescribed. The authorised officer shall forward a copy of the proceedings determining the value of the property and levying compounding fee to the registering officer concerned for making necessary entries in the relevant registers and records.
- (2) If the compounding fee levied under sub rule 5 (1) is not paid within the stipulated period, it shall be recovered under the provisions of section 48 of the Indian Stamp Act, 1899.
- (3) If the person, to whom a notice has been issued under rule 4 (b), does not respond or agree to the assessment of the value and the deficit amount determined by the authorised officer, the authorised officer shall launch prosecution against the person under the provisions of section 64 based on the facts and circumstances as required under section 27 of the Indian Stamp Act, 1899.

6. Inspection of property already inspected by the authorised officers:

The Inspector General of Registration and Stamps, for sufficient reasons to be recorded in writing, may order for inspection of any property already inspected by any of the authorised officers and take appropriate action.

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

J. RAMBABU  
PRINCIPAL SECRETARY TO GOVERNMENT

Office of the Commissioner & Inspector General of  
Regn. & Stamps, A.P. Hyderabad.

Endt.No. MV2/22407/98,

Dt.18.1.1999.

**Communicated for information and necessary action.**

Sd/- M.Udayabhaskaram  
For Commissioner & Inspector General of  
Registration and Stamps.

To  
All the District Registrars, District Registrar (Audit)  
Vigilance Officers  
All the Deputy Inspectors General and Deputy Collectors  
(Flying Squad) in the State.  
Copy to All Officers/Sections in C & I.G Office.

/f.b.o/

SUPERINTENDENT.