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**GOVERNMENT OF PONDICHERRY  
REVENUE DEPARTMENT**

No.8834/Rev-C3/2004

Pondicherry, the 17.12.2004

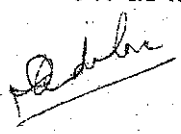
**ORDER**

In pursuance of Schedule I under section 3 of the Indian Stamp Act, 1899 as amended as on date the Government of Pondicherry have been collecting stamp duty at the rate of 5% on the market value of the property in respect of Article No.23 Conveyance of sale, Article No.31 Exchange and Article No.33 Gift in the Union Territory of Pondicherry.

2. In pursuance of schedule VIII under section 158 of Pondicherry Municipalities Act, 1973 and schedule IV under section 149 of Pondicherry Village and Commune Panchayats Act read with Notifications in G.O.Ms.No.275 dated 16.09.1976 and G.O.Ms.No.276 dated 16.09.1976 of Local Administration Department, Pondicherry, transfer duty @ 5% on the market value of the property is fixed and being collected on the aforesaid Instruments among others.

3. Further in pursuance of notification No. 8834/Rev-C3/2004 dated 17.12.2004 of the Revenue Department, Pondicherry (Copy enclosed), the Government of Pondicherry have granted remission of 50% of stamp duty to the women member(s) who acquire property through conveyance by way of sale(23) or exchange (31) or gift (33) either individually or severally. The stamp duty shall stand accordingly reduced on the instrument of sale or exchange or gift in such class of cases. Consequent to the said notification, it is brought to the notice of all Collector of Stamps, District Registrar and all Sub-Registrars that the reduction in stamp duty has been allowed only in 3 categories of instruments (i.e.) conveyance of sale, exchange and gift under Article 23, 31 and 33 of Schedule I of Indian Stamp Act, 1899. It is to be borne in mind that stamp duty on all other instruments of conveyance as mentioned in Schedule I shall continue to be charged at the existing rates.

4. It is further clarified that the Local Administration Department have initiated similar action separately for reducing Transfer Duty by 50% in the cases of acquiring property by women member(s) through conveyance of sale or exchange or gift and till a decision is taken and a notification is issued to that effect by the Local Administration Department, the existing transfer duty namely, 5% as mentioned in para 2 shall continue to be collected, as usual.

  
  
  
**DESPATCHED**  
**DT 20 DEC 2004**

5. All the Registering Officers are further instructed that they shall invariably affix the following seal on the original deed including duplicate copies and certified copies wherever issued and the content of the seal shall be as under:-

" Certified that the transferee namely ..... D/o (or) W/o..... in this instrument has availed the concession of remission of stamp duty of 50% amounting to Rs..... (in words) ..... The said transferee shall not alienate this property within a period of five years from the date of registration without paying the 50% of the stamp duty concession availed, to the Government."

Sub-Registrar.

6. The aforesaid seal of stamp shall be affixed conspicuously on the first page and the following seal shall be affixed conspicuously on all the remaining front pages of the instrument.

**"WOMAN PURCHASER (S) "**

7. The Registering Officers shall also obtain an undertaking/declaration (copy enclosed) on the impressed stamp paper of value not less than Rs.4.50 (Rupees four and paise fifty only) from the beneficiary affirming that she is aware of the conditions of the concession of remission and in the event of default, the concession amount availed is recoverable under the provisions of Revenue Recovery Act as arrears of land revenue, if the beneficiary does not voluntarily pay the amount. It is the burden of the Registering Officers to ensure that the conditions of remission are not violated and in the event of violation they shall immediately recover the amount at the time of execution of instrument of alienation in favour of male member.

8. It is made clear that even within five years women member(s) can alienate her/their property to another female member(s), no condition is imposed in such alienation but the condition comes into effect only when the alienation is in favour of any male member. The beneficiary who availed concession is barred to create/execute any instrument except mortgage to Government/nationalized Banks/Registered Co-operative Societies, within five years from the date of registration, in favour of any male member including power of attorney.

*Redacted*  
9. The objective of the condition imposed is to ensure that the women member shall continue to remain as owner without any encumbrance of the said property.

10. It is therefore ordered that no instrument pertaining to the above three categories, after the commencement date of reduction (17.12.2004) in stamp duty, as mentioned in notification referred above, should be assessed by Collector of Stamps/Registering Officer at a higher rate than the rates now notified. This notification shall apply in respect of documents registered with effect from 17.12.2004 prospectively.

11. It is the duty of the Collector of Stamps, District Registrar and all the Sub-Registrars to ensure that the public does not face any problem with reference to charging of stamp duty at the reduced rate from the commencement date and all facilities may be extended to them to avail of the reduction granted by the Government in right earnest.

*(Dr. V. Candavelou)*  
17/12/04  
**CHIEF CONTROLLING REVENUE AUTHORITY-CUM-  
INSPECTOR GENERAL OF REGISTRATION.**

To

- 17/12/04*
- 1) The District Registrar, Pondicherry.
  - 2) The Collector under Indian Stamp Act, Pondicherry/Villianur/Karaikal/  
Mahe/Yanam.
  - 3) The Sub-Registrar, Pondicherry/Oulgaret/Thirukanur/Bahour/Villianur/  
Karaikal/Thirunallar/T.R. Pattinam/Mahe/Yanam.
  - 4) Stock file.

**GOVERNMENT OF PONDICHERRY  
REVENUE DEPARTMENT**

No.8834/Rev-C3/2004

Pondicherry, the 17.12.2004

**NOTIFICATION**

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 Lieutenant-Governor, Pondicherry is pleased to grant remission of 50% stamp duty to woman member(s) who acquire property through deed of sale, exchange or gift in their names subject to the following conditions:-

1. The above concession shall not be applicable to a woman purchaser, if a property is jointly purchased with male member(s), as the case may be.
2. Woman member(s) availing the above concession shall not alienate such property in favour of any male member, either individually or jointly, by any means, including power of attorney, for a period of 5 years from the date of registration.

Provided that the women beneficiary may alienate such property within the period of five years, after remittance of the balance 50% stamp duty, without any interest.

(By Order of the Lieutenant-Governor)

17/12/04  
(G.RAGESH CHANDRA)

JOINT SECRETARY TO GOVERNMENT

To  
The Director,  
Stationery and Printing, Pondicherry- With a request to publish the Notification in the next issue of the Gazette and supply 100 copies of the notification to this Department.

- Copy to:
1. The Deputy Secretary, Law Department, Pondicherry.
  2. The District Registrar, Pondicherry.
  3. The Collector under Indian Stamp Act, Pondicherry/Villianur/Karaikal/Mahe/Yanam.
  4. The Sub-Registrar, Pondicherry/Oulgaret/Villianur/Thirukanur/Bahour/Karaikal/T.R.Pattinam/Thirunallar/Mahe/Yanam.
  5. Stock File
  6. Spare.