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## **Uttar Pradesh Stamp (Valuation Of Property) Rules, 1997**

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## **Uttar Pradesh Stamp (Valuation Of Property) Rules, 1997**

### **1. Short title and commencement :-**

- (1) These rules may be called the Uttar Pradesh Stamp (Valuation of Property) Rules, 1997.
- (2) They shall come into force with effect from the date of their publication in the Gazette.

### **2. Definitions :-**

In these rules, unless there is anything repugnant in the subject or context-

- (a) "Act" means the Indian Stamp Act, 1899 (Act No. II of 1899);
- (b) "authorised agent" means-
  - (i) a person holding a power of attorney authorising him to act on behalf of and in the name of his principal, and
  - (ii) a person empowered by written authority under the hand of his principal;
- (c) "countryside area" means an area other than urban area or semi-urban area;

- (d) "Commercial building" means commercial establishment or shop as defined respectively in clause (4) and clause (16) of section 2 of the Uttar Pradesh Dookan Aur Vanijyik Adhishthan Adhiniyam, 1962;
- (e) Industrial development area means an area declared under clause (d) of section 2 of the Uttar Pradesh Industrial Area Development Act, 1976 (U.P. Act. no. 6 of 1976)
- (f) "Referring officer" means a court or any of the following;
- (i) Commissioner of Stamps, or (ii) Additional Commissioner of Stamps, or
- (iii) Deputy Commissioner or Stamps, or (iv) Assistant Commissioner of Stamps; or (v) any officer of the Board of Revenue authorized under section 47-A to refer.
- (g) Registering Officer means the Registrar or Sub-Registrar appointed under the Registration Act, 1908 (Act no. XVI of 1908)
- (h) "Semi-urban area" means an area-
- (i) other than urban area declared as development area under Section 3 of the Uttar Pradesh Urban Planning and Development Act, 1973;
- (ii) Other than the urban area to which Uttar Pradesh Avas Evam Vikas Parishad Adhiniyam, 1965 is applicable.
- (iii) of two kilometers width of revenue villages peripheral to an urban area not covered by clause (i) or clause (ii);
- (iv) falling under a transitional area as defined under the U.P. Municipalities Act, 1916;
- (i) "Section" means a section of the Act;
- (j) "sub-district" means a sub-district formed under sub-section 5 of the Registration Act, 1908 (Act no. XVI of 1908);
- (k) "Urban area" means an area--
- (i) comprised in a metropolitan area or a municipal area as defined in the Uttar Pradesh Municipal Corporation Act, 1959; or
- (ii) comprised in a smaller urban area as defined in the United Provinces Municipalities Act, 1916 or
- (iii) comprised in a cantonment as defined under section 3 of the Cantonments Act, 1924; or
- (iv) demarcated for industrial, commercial and residential purposes by the concerned Industrial Development Authority under clause (c) of sub-section (2) of the section 6 of the Uttar Pradesh Industrial Area Development Act, 1976.

### **3. Facts to be set forth in an instrument :-**

In case of an instrument relating to immovable property chargeable with an ad valorem duty, the following particulars shall also be fully and truly stated in the instrument in addition to the market value of the property-

(1) in case of land-

(a) included in the holding of a tenure holder, as defined in the law relating to land tenures:

(i) the Khasra number and area of each plot forming part of the subjectmatter of the instrument;

(ii) whether irrigated or un-irrigated and if irrigated, the source of irrigation;

(iii) if under cultivation whether do fasali (two crops) or otherwise;

(iv) land revenue or rent whether exempted or not and payable by such tenure-holder;

(v) classification of soil, supported in case of instruments exceeding twenty thousand rupees in value, by the certified copies, or extracts from the relevant revenue records issued in accordance with law;

(vi) location (whether lies in an urban area, semi-urban area, or countryside); and

(vii) minimum value fixed by the Collector of the district;

(b) being non-agricultural land :

(i) area of land in square metres;

(ii) minimum value fixed by the Collector of the district;

(iii) location (whether lies in urban area, semi-urban area, or countryside).

(2) in case of grove or garden-

(a) the nature, size, number and age of trees;

(b) annual recorded land revenue or where the grove is not assessed to any revenue or is exempt from it, the annual rent and/or premium if let out, otherwise the average annual income which has arisen from it during the three years immediately set, preceding the date of the instrument;

(c) area covered by grove or garden;

(d) location (whether lies in urban area, semi-urban area, or countryside).

(3) in case of buildings-

(a) total covered area and open land, if any, in square metres;

(b) number of storeys, area and covered area of each storey in square metres;

(c) whether pucca or katchha construction;

(d) year of construction;

- (e) actual annual rent;
- (f) annual value assessed by any local body and the amount of house tax payable thereon, if any;
- (g) nature of building, whether non-commercial or commercial; and
- (i) in case the building is non-commercial, its minimum value of construction as fixed by the Collector of the district; and
- (ii) in case the building is commercial, its minimum monthly rent per square metre of covered area fixed by the Collector of the district, and
- (h) location (whether lies in urban, semi-urban or country side)

**4. Fixation of minimum rate for valuation of land, construction value of noncommercial building and minimum rate of rent of commercial building :-**

(1) The Collector of the district shall biennially, as far as possible, in the month of August, fix the minimum value per acre/per square metre of land, the minimum value per square metre of construction of non-commercial building and the minimum monthly rent per square metre of commercial building situated in different parts of the district taking into consideration the following facts;-

- (a) in case of land-
  - (i) classification of soil,
  - (ii) availability of irrigation facility,
  - (iii) proximity to road, market, bus station, railway station factories, educational institutions, hospitals and government offices; and
  - (iv) location with reference to its situation in urban area, semi-urban area or countryside;
- (b) in case of non-commercial building-
  - (i) cost of material used in the construction of building;
  - (ii) labour charges;
  - (iii) type of construction, age and the depreciation of building;
- (c) in case of commercial building
  - (i) prevailing rent in locality; and
  - (ii) nature of economic activity in the locality,

(2) The Collector of the district may, suo motu or on an application made to him in this behalf, on being satisfied about the incorrectness of the minimum value of land or of the construction of non-commercial building or the minimum rent of a commercial building fixed by him under sub-rule (1), for reasons recorded in writing, revise the same within a period of two years from the

dated of fixation of minimum value or rent as the case may be.

(3) The Collector of the district shall after fixing the minimum value per acre/per square metre of land, and of the construction of non-commercial building and the minimum rent per square metre of commercial building under sub-rule (1) send a statement shall contain the division of each sub district of the district under his jurisdiction into urban area, semi-urban area and the countryside, the second part shall specify the minimum value of land situated in different parts of the subdistrict and the third part shall contain, in the case of non-commercial building, the minimum value of construction and in the case of commercial building the minimum rent fixed under sub-rule (1).

(4) The Registrar shall supply copies of statement mentioned in sub-rule (3) to the sub-Registrars under his control and shall also forward a copy of the same to the Inspector General of Registration, Uttar Pradesh.

(5) Every Registering Officer shall cause a copy of the above statement to be affixed on the notice board outside the registration office.

## **5. Calculation of minimum value of land, grove, garden and building :-**

For the purposes of payment of stamp duty, the minimum value of immovable property forming the subject of an instrument shall be deemed to be such as may be arrived at as follows:

<b>(a)</b>	<b>In case of land</b>	<b>Minimum value</b>
	<b>1</b>	<b>2</b>
	Whether agricultural or non agricultural	Area of land multiplied by minimum value fixed by Collector of the district under rule 4
<b>(b)</b>	<b>In case of grove or garden,</b>	
	(i) if assessed to revenue	Minimum value of the land as worked out in the manner laid down in Clause W plus the value of the trees standing thereon worked out on the basis of the average price of the trees of the same nature, size and age prevailing in the locality on the date of the instrument;
	(ii) if not assessed to revenue or is exempted from it and is rented. of trees standing thereon	Twenty times the annual rent plus the premium, if any, plus the value determined in accordance with sub-clause (i);

	(iii) if not assessed to revenue or is exempted from it and profit has arisen during three years immediately preceding the date of the instrument	Twenty times the average annual profit plus the value of the trees standing thereon determined in accordance with sub-clause (i);
	(iv) if not assessed to revenue or is exempted from it and no profit has arisen during three years immediately preceding the date of instrument	Twenty times the average annual profit plus the value of the trees standing thereon determined in accordance with sub-clause (i);
<b>(c)</b>	<b>In case of buildings-</b>	
	(i) Non-commercial building	Minimum value of land whether covered by the construction or not, which is subjectmatter of the instrument worked out under clause (a) plus three hundred times the minimum rent of the building arrived at by multiplying the constructed area of each floor of the building by the minimum value fixed by the collector of the district under rule 4.
	(ii) Commercial building	Minimum value of land whether covered by the construction or not, which is subjectmatter of the instrument, as worked out under clause (a) plus three hundred times the minimum monthly rent of the building arrived at by multiplying the constructed area of each floor of the building with the minimum rent fixed by the Collector of the district under rule 4.

## **6. Statement of market value to be furnished to the Registering Officer :-**

(1) The party presenting an instrument relating to immovable property chargeable with an ad valorem duty shall submit along with the instrument a statement in duplicate in the Form appended to these rules.

(2) The registering officer may call for any additional information from the concerned parties or call for and examine any record maintained by a public officer or authority.

(3) The registering officer shall forward one copy of the Form received by him under sub-rule (1) to the concerned Deputy Commissioner of Stamps or Assistant Commissioner of Stamps as the case may be.

Explanation.-

(1) If an instrument relates to different kinds of properties the

market value of each such property shall be specified separately.

(2) If an instrument covers more than one immovable property situated at different places, market value of each such property shall be specified separately.

**7. Procedure on receipt of a reference or when suo motu action is proposed under Section 47-A :-**

(1) On receipt of a reference or where action is proposed to be taken suo motu under Section 47-A, the Collector shall issue notice to parties to the instrument to show cause within thirty days of the receipt of such notice as to why the market value of the property set forth in the instrument and the duty payable thereon be not determined by him.

(2) The Collector may admit oral or documentary evidence, if any, produced by the parties to the instrument and call for and examine the original instrument to satisfy himself as to the correctness of the market value of the subject matter of the instrument and for determining the duty payable thereon.

(3) The Collector may-

(a) call for any information or record from any public office, officer or authority under the Government or a local authority;

(b) examine and record the statement of any public officer or authority under the Government or the local authority; and

(c) inspect the property after due notice to parties to the instrument.

(4) After considering the representation of the parties, if any, and examining the records and other evidence, the Collector shall determine the market value of the subject-matter of the instrument and the duty payable thereon.

(5) If, as a result of such inquiry, the market value is found to be fully and truly set forth and the instrument duly stamped according to such value, it shall be returned to the person who made the reference with a certificate to that effect. A copy of such certificate shall also be sent to the Registering Officer concerned.

(6) If, as a result of inquiry, the instrument is found to be undervalued and not duly stamped, necessary action shall be taken in respect of it according to relevant provisions of the Act.

**8. Appearance through advocate or authorised agent :-**

In any inquiry under these rules, any of the parties to the instrument may appear in person or through an advocate or an

authorised agent.

### **9. Service of notices, etc :-**

(a) (1) All notices, orders and other documents required to be served upon any person shall be deemed to be duly served-

(2) Where the person to be served is a company, if it is addressed to the secretary of the company at its registered office or at its principal office or place of business and is either -

(i) sent by registered post, or

(ii) delivered at the registered office or at the principal office or place of business of the company;

(b) where the person to be served is a firm, if it is addressed to the firm at its principal place of business, identifying it by the name or style under which its business is carried on and is either-

(i) sent by registered post, or

(ii) delivered at the said place of business;

(c) where the person to be served is a public body or a corporation or society or other body, if it is addressed to the secretary, treasurer or other chief officer of that body, corporation or society or other body at its principal office, and is either-

(i) sent by registered post, or

(ii) delivered at that office;

(d) in any other case, if it is addressed to the person to be served and-

(i) is given or tendered to him or his authorised agent, or

(ii) is sent by registered post to that person, or

(iii) if such person cannot be found and notice or order or the document sent to him through registered post is received back undelivered, is affixed on some conspicuous part of his last known place of residence or business, or is given or tendered to some adult member of his family.

### **10. Fine for breach of rule :-**

A breach of any of these rules by any party to an instrument shall be punishable with fine not exceeding rupees five hundred.

### **11. Repeal and saving :-**

Rules 340, 340-A, 341, 342, 343, 344, 345, 346, 347, 348, 349, 350, 351 and 352 of Chapter XV of the U.P. Stamp Rules, 1942 are hereby repealed :



Provided that the repeal shall not affect the previous operation of the rules so repealed or anything duly done or suffered thereunder: Provided further that anything done or any action taken or orders made or notification or directions issued shall be deemed to have been taken, made or issued or done under the corresponding provisions of these rules.