

**Haryana Stamp (Prevention of Undervaluation of Instruments)
Rules, 1978**

**Published vide Notification No. G.S.R. 3/C.A.2/1899/Section 75/78.
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No. G.S.R. III/C.A.2/1899/Section 75/78. Dated 2nd November, 1978. - In exercise of the powers conferred by section 75 of the Indian Stamp Act, 1899 (Act, No. II of 1899), read with section 47-A as inserted by the Indian Stamp (Haryana Amendment) Act, 1973 (Haryana Act 37 of 1973). The Governor of Haryana hereby makes the following rules, namely :-

1. Short title. - These rules may be called the Haryana Stamp (Prevention of undervaluation of Instruments) Rules, 1978.

2. Definitions. - In these rules, unless the context otherwise requires -

(a) "Act" means the Indian Stamp Act, 1899:

(b) "authorised agent" means a person duly authorised by written authority under the hand of his principal to act on his behalf;

(c) "form" means a form appended to these rules;

(d) "Registering Officer" means the registering officer appointed under the Registration Act, 1908 (Central Act XVI of 1908); and

(e) "section" means a section of Act.

3. Reference to Collector on instruments under-valued. - The Registering Officer, while referring the document to the Collector under sub-section (1) of section 47A, shall state clearly the facts and circumstances that prompted the registering Officer to come to the belief that the property or the consideration, as the case may be, has been under-valued.

4. Assessment of duty. - (1) On receipt of reference under sub-section (i) of section 47A the Collector shall serve on the person or persons concerned a notice in form 1, requiring him on a date and at a place to be specified therein either to attend in person or through an authorised agent to produce or to cause to be produced any evidence on which such person or persons may reply in his support.

(2) The collector, after taking such evidence as the person or persons may produce and after making such enquiry as he may deem proper, shall determine the value of property or consideration, as the case may be, and assess the amount of deficit duty recoverable from the person concerned.

(3) If the person or persons fails or fail to attend in response to the notice served under sub-rule (1), the Collector shall proceed *ex parte* and assess the deficient amount of duty, if any, to the best of his judgment.

[Provided that if the person applies to the Collector for, setting aside the *ex-parte* order and if the Collector is satisfied that the notice had not duly been served or that party had been prevented by any sufficient cause from appearing when the matter was called on for hearing, the Collector may make an order setting aside the *ex-parte* order as against the party and may appoint a day for proceeding with the case.]

5. Recovery of duty. - (1) Notice in form 2 shall be issued by the Collector directing the person concerned to pay into Government Treasury the full amount of the deficient amount of duty due from him and to furnish a copy of receipted challan, showing the payment of such amount. The date for payment to be so specified in the notice shall be not less than thirty days from the date of service of such notice.

Provided that the Collector in respect of any particular person, for reasons to be recorded in writing, may extend the date of such payment;

Provided further that when a person has presented an appeal under sub-section (4) of section 47-A, the Collector may, in his discretion, treat such person as not being in default so long as the appeal remains pending.

(2) A person making payment in compliance with a notice issued under sub-rule (1) shall be deemed to have made the payment and the challan from the Government Treasury shall constitute a good and sufficient discharge of the liability of such person. The Collector shall, then make an endorsement on the instrument that the stamp duty has been duly paid.

(3) The deficient amount of stamp duty which remains unpaid after the date specified the notice issued under sub-rule (1) or on the expiry of the date extended subsequently, shall be recoverable in the manner provided under section 48.

6. Maintenance of Register. - The cases so started shall be entered in register in form 3.

7. Return of instrument. - Where an instrument has been referred to the Collector under section 47-A the Collector shall, when he has finally dealt with it, return it to the Registering Officer concerned.

8. Communication of Collector's order. - A copy of the final order passed by the Collector shall be forwarded by the Collector's officer to the registering office concerned in order to enable the latter to make the necessary entry in form 4 to be kept in his office and to communicate the same to the person concerned.

9. Appeal. - (1) Any person aggrieved by an order of the Collector under sub-section (2) of section 47-A may within 30 days from the date of such order prefer an appeal to the District Judge against such order. All court fee stamps affixed to memorandum of appeal under sub-section (4) of section 47-A, shall be punched immediately in the presence of the authority

concerned. The Memorandum of appeal shall be signed by the appellant or his authorised agent and may be presented in person or by his authorised agent, in the appellate court.

(2) [Omitted vide Haryana Government Notification dated 16.2.1990.]

(3) Save as otherwise provided by any law for the time being in force, every pleading shall be verified at the foot by the party or by one of the parties pleading [-]

(4) The person verifying the pleading shall specify by reference to the numbered paragraphs of the pleading what he verifies of his own knowledge and what he verifies upon information received and believed to be true.

(5) The verification shall be signed by the person making it and shall state the date on which and the place at which it was signed.

[10. Summary rejection of appeal. - If the appeal is not preferred in time or the memorandum is not prepared in accordance with the provisions of these rules, the appellate authority may reject the appeal summarily after giving a reasonable opportunity of being heard.]

11. Meaning of appeal. - (1) If the appeal is not summarily rejected the appellate authority shall fix a day and place for hearing the appeal and may from time to time adjourn the hearing.

(2) The appellate authority may, before disposing of any appeal, make such further enquiry as it may think fit or cause further enquiry to be made by the Collector.

(3) The appellate authority shall not enhance the assessment unless the appellant has had a reasonable opportunity of showing cause against such enhancement.

(4) If the order on appeal is likely to affect any person other than the appellant adversely, that other person shall also be given a reasonable opportunity of being heard before passing such an order.

12. Hearing in the absence of parties. - If on the date fixed for hearing or on any other date to which the hearing may be adjourned, the appellate does not appear either in person or by his authorised agent when the appeal is called on for hearing, the District Judge may dismiss the appeal [-]

13. Passing of order. - When the hearing of an appeal is completed the District Judge shall pass his order in writing and his order shall be final.

14. Order on appeal to be communicated to the officer concerned. - A copy of the order on appeal shall be sent to the Collector whose order forms the subject matter of appeal.

15. Appearance of pleaders. - Persons not being legal Practitioners or Advocates shall not be allowed to appear in the proceedings under these rules.

Form No. 1

Notice under sub-rule (1) of rule

To

Shri son of Village P.O. Tehsil & District

Whereas it is alleged that a deed of relating to of land situated in the village Thana which purports to have been executed by you onand registered in office of the Sub Registrar of on a lesser valuation of property, you are hereby directed to appear before the undersigned in person or by a duly authorised agent* on the day of 19...at 10.30 O'Clock in the fore noon to answer the claim and as the date fixed for your appearance is appointed for the final disposal of the case, you must be prepared to produce on that day all witnesses upon whose evidence and all the records and documents upon which you rely in support of your evidence.

Take notice that in default of your appearance on the day before mentioned, the case will be heard and determined in your absence.

Given under my hand and the seal of the court this the day of

Official seal

Place Date Signature

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Collector District.

*An agent means one who has been authorised in writing by the person concerned to appear and act on his behalf being (1) a relative of the person, (2) any person entitled to plead in any Court of Law.

Form No. 2

Notice under sub-rule (1) of rule 5

To

Shri son of Village P.O. Tehsil and District

1. Take notice that a sum of Rs. has been determined as the deficit amount of duty payable by you under the Indian Stamp (Haryana Amendment) Act, 1973.

2. You are required to pay the above amount into the Government Treasury at under the head "230 - Stamps - Non-Judicial-Sale of other non-judicial stamps-Impressed Stamps" on or before and to produce necessary receipted copy of challan in proof of payment before the undersigned not later than failing which the said sum of Rs. will be recovered from you as on arrear of land revenue.

3. If you are dissatisfied with my order you may present an appeal to the District Judge within 30 days from the date of receipt by you of the said order.

Office Seal

Signature.....

Place _____ Date _____ Collector _____ District.

Form No. 3

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