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NOTIFICATION

No.A.46022/2/2013-REV, the 29th September, 2016. In exercise of the power conferred under Sections 74 and 75 of the Indian Stamp Act, 1899 (Act No.2 of 1899) and in the interest of public service, the Governor of Mizoram is pleased to make the following Rules, namely, **"The Mizoram Stamp Rules, 2016"** to be effective from the date of its publication in the Mizoram Gazette.

Zothankhuma,
Secretary to the Government of Mizoram,
Land Revenue & Settlement Deptt.

THE MIZORAM STAMP RULES, 2016

In exercise of the powers conferred by Sections 74 and 75 of the Indian Stamp Act, 1899 (Act No. 2 of 1899) as applicable in Mizoram, the Governor of Mizoram hereby makes the following rules, namely:

Chapter I Preliminary

1. **Short Title, Extent and Commencement:**
 - (a) These Rules may be called the Mizoram Stamp Rules, 2016.
 - (b) It shall extend to the whole of Mizoram.
 - (c) They shall come into force on the date of their publication in the Mizoram Gazette.
2. **Definitions:**

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

 - (a) **"Act"** means the Indian Stamp Act, 1899 (Act No. 2 of 1899) as applicable in Mizoram;
 - (b) **"Chief Controlling Revenue Authority"** means the officer appointed by the State Government to be the Secretary, Revenue Department;
 - (c) **"Commissioner of Stamps"** means, the Inspector General of Registration appointed by the State Government under sub-section (1) of section 3 of the Registration Act, 1908 (Central Act 16 of 1908);
 - (d) **"Committee"** means, the Central Valuation Committee constituted under sub-section (1) of section 47B of the Act.
 - (e) **"Deputy Commissioner"** means the Chief Officer in charge of the revenue administration of a district and includes in respect of such provisions of these rules such officer in such area as the State Government may by notification in the Official Gazette specify;

- (f) **"Form"** means a form appended to these rules;
- (g) **"Government"** means, unless the context otherwise requires, "Government of Mizoram";
- (h) **"Registrar and Sub-Registrar"** means the Registrar and Sub-Registrar appointed under section 6 of the Registration Act, 1908 (Act No. 16 of 1908);
- (i) **"Registering Officer"** means the Registering Officer appointed under the Registration Act, 1908 (Act No. 16 of 1908);
- (j) **"Section"** means a section of the Act;
- (k) **"Schedule"** means the Schedule to the Act;
- (l) **"Sub-committees"** means the market valuation Sub-Committee constituted under sub-section (2) of Section 47B of the Act for each District and Sub-District;
- (m) **"Superintendent of Stamps"** means the Superintendent of Stamps, Mizoram, and any other officer appointed by the State Government to perform the functions of the Superintendent of Stamps;
- (n) **"Year"** means the period commencing from 1st April and ending on 31st March;
- (o) Words and expressions used but not defined in these rules but defined in the Act shall have the same meaning assigned to them in the Act.

CHAPTER II

Mode of Payment of Duty and Kinds of Stamps

3. Description of stamps:

- (1) Except as otherwise provided by the Act or by these rules, -
 - (a) all duties with which any instruments are chargeable shall be paid, and such payment shall be indicated on such instruments by means of stamps issued by the Government, for the purposes of the Act, and
 - (b) a stamp, which by any word or words on the face of it is appropriated to any particular kind of instrument, shall not be used for an instrument of any other kind.

4. Other methods of payment of stamp duty:

- (a) Notwithstanding anything contained in rule 3, stamp duty or deficient stamp duty payable on any instrument may also be paid by demand draft or pay order drawn on a branch of any scheduled bank or through stamp issued by electronic method by any person, agency or company authorized by the Inspector General of Registration and Commissioner of Stamps or deposited into Government Account head 0030 through challan in any bank authorized by the State Government.
- (b) In case where circumstances warrant, Commissioner of Stamps may allow payment of deficient duty in cash.

5. Kind of Stamps:

- (1) There shall be two kinds of stamps for indicating the payment of duty with which instruments are chargeable, namely:
 - (a) Impressed Stamps; and
 - (b) Adhesive Stamps.
- (2) All the stamps shall be of such pattern as may from time to time be prescribed by Government and shall be only such as have been purchased from any of the State Treasuries in Mizoram State or from a person who has been granted a licence under these rules.

Chapter III

Impressed Stamps

6. Impressed Stamps:

Every instrument chargeable with duty shall except as provided by section 11 of the Act or by these rules be written on paper on which a stamp of the proper value has been engraved or embossed.

7. Provisions where single sheet of paper is insufficient:

- (a) Where two or more sheets of paper on which stamps are engraved or embossed are used to make up the amount of duty chargeable in respect of any instrument, a portion of such instrument shall be written on each sheet so used.
- (b) Where a single sheet of paper bearing an impressed stamp is insufficient to admit of the entire instrument being written on the side of the paper which bears the stamp, so much plain paper may be subjoined thereto as may be necessary for the complete writing of such instrument :
Provided that in every such case a substantial part of the instrument shall be written on the sheet which bear the stamp before any part is written on the plain paper subjoined.

8. Issue of paper bearing impressed stamp:

- (a) When an application for issue of a sheet of paper bearing an impressed stamp of a particular value is made to the Treasury Officer or to a licensee, the Treasury Officer or the licensee shall, where possible issue a single sheet bearing an impressed stamp of that value. If such a sheet is not available, the minimum number of such sheets required to make up the requisite value only shall be issued. In such cases, the Treasury Officer or the licensee shall certify on each such sheet that the required value of such sheet is not available and that only the minimum numbers of such sheets required have been issued.
- (b) Where the value of such sheet applied for is higher than the highest value of such sheet which the licensee is licensed to sell, the licensee shall not sell such sheets of lesser value to the extent of the required value.

9. The Proper Officer:

The Superintendent of Stamps and such other officer as may be specified by the Government in this behalf are empowered to affix and impress labels and they shall be deemed to be "**The Proper Officer**" for the purposes of the Act and these rules.

10. Affixing and impressing of labels by proper officer permissible in certain cases:

- (a) Labels may be affixed and impressed by the proper officer in the case of any of the instruments mentioned in Appendix-I of these rules, and of the counterparts thereof.
- (b) Labels may likewise be affixed and impressed by the proper officer in the case of any of the instruments mentioned in Appendix-II of these rules, when written in Mizo or English and accompanied, if written in any other language, by a translation into English or Mizo.

11. Model of affixing and impressing labels:

- (a) The proper officer shall, upon any such instrument specified in rule 10 being brought to him before it is executed and upon application being made to him for that purpose, affix or cause to be affixed thereto a label or labels of such value as the applicant may desire and has paid for and impress such label or labels by means of a stamping machine and also counter-stamp the same before returning the instrument to the applicant. In the case of instruments written on parchment, the labels shall be further secured by means of metallic eyelets:
Provided that the counter stamping referred to in this sub-rule is not required in respect of an instrument impressed or franked by the proper officer by means of a suitable machine.
- (b) The value of labels referred to in sub-rule (a) shall be credited to-
 - (i) Government Treasury, the Reserve Bank of India or its Agent Bank, State Bank of India or its Branches and the receipt granted therefore attached to every application referred to in sub-rule (a); or
 - (ii) a certificate of credit granted by the Accountant General attached to every application referred to in sub-rule (a) ; or
 - (iii) Where the value of labels to be affixed and impressed under sub-rule (a) does not exceed rupees five hundred, the said value may also be paid in cash to the proper officer.
- (c) On affixing any label or labels under this rule the proper officer shall, where the duty amounts to rupees six or upwards, write on the face of the label or labels his initials and where the duty amounts to rupees hundred or upwards, shall also attach his usual signature to the instrument immediately under the label or labels.

12. Mode of payment of stamp duty by cash in certain cases:

- (a) An application for payment of stamp duty by cash in certain cases shall be made to the officer empowered as may be specified by the Government to make an endorsement on an instrument presented along with the Treasury challan or a demand draft or a pay order drawn on a branch of any scheduled Bank, as the case may be.
- (b) On receipt of an application made under sub-rule (a) the officer empowered shall make an endorsement to that effect on the instrument in the Form specified in Appendix- III of these rules.

13. Authorization to Nationalised / Schedule Banks to collect Stamp Duty:

- (a) The Chief Controlling Revenue Authority may authorize any Nationalised / Schedule Bank to collect stamp duty on behalf of the State Government subject to such terms and conditions as may be specified in the order.
- (b) Authorised bank shall remit the amount so collected within twenty four hours to the State Government Agency Bank / Reserve Bank of India / Treasury as Chief Controlling Revenue Authority may direct, from time to time. The authorised bank shall send daily scroll of collection of stamp duty to the jurisdictional Sub-Registrar for reconciliation and also send the particulars of remittance to the Chief Controlling Revenue Authority in the manner specified in the order.

14. Certain instruments to be stamped with impressed labels:

- (a) Instruments (other than instruments which under section 11 of the Act may be stamped with adhesive stamps) executed out of Mizoram and requiring to be stamped after their receipt in Mizoram shall be stamped with impressed labels.
- (b) Where any such instruments as aforesaid is taken to the Deputy Commissioner under sub-section (2) of section 18 of the Act, the Deputy Commissioner shall send the instrument to the proper officer together with the certified challan of credit of the amount of duty in respect thereof; and the proper officer shall stamp the instrument in the manner prescribed by rule 10 and return it to the Deputy Commissioner for delivery to the person by whom it was produced.

15. Composition or Consolidation of Duties:

- (a) Any incorporated company or other body corporate in the State may in respect of certificates of shares or letters of allotment to be issued by it apply in writing to the State Government for permission for consolidation of the duties payable thereof under the Act and to pay the consolidated duties. Full details regarding the total number of certificates of shares or letters of allotment and the amount of duty payable thereof shall be furnished in the application. A copy of every such application shall simultaneously be sent to the Superintendent of Stamps.
- (b) On receipt of such application and after obtaining a report from the Superintendent of Stamps regarding the proper duty payable thereof, the State Government may intimate such company or body to credit the amount specified by it in the office of the Superintendent of Stamps, being the consolidated duty payable for such certificate of shares or letters or letters of allotment. On payment of such amount, the Superintendent of Stamps shall immediately credit the amount to the Reserve Bank of India under the appropriate Head of Account and intimate the State Government the fact of having credited the amount along with the number and date of the relevant challan.
- (c) The State Government shall thereupon notify in the Official Gazette that the said company or body corporate has in respect of the certificates of shares or letters of allotment specified in the notification, paid the consolidated duty under the Indian Stamp Act, 1899. Upon the issue of such notification, the said company or body corporate may issue such certificate of shares or letters of allotment, by printing thereon the words "Consolidated Stamp duty paid, vide notification No..... dated..... . It shall immediately thereafter send a report to the State Government specifying the correct number of certificates of share of letters of allotment so issued.
- (d) A company or a body corporate which has paid consolidated stamp duty in accordance with this rule, shall at all reasonable times, permit any person authorised in writing by the State

Government, the Commissioner of Stamps or the Superintendent of Stamps to inspect the registers, books, papers and documents relating to or connected with the issue of letters of allotment or certificate of shares for which such consolidated duty has been paid.

Chapter IV Adhesive Stamps.

16. Use of Adhesive stamps on certain instruments

Notwithstanding anything contained in these rules, whenever the stamp duty payable under the Act in respect of any instrument cannot be paid exactly by reason of the fact that the necessary stamps are not in circulation, the amount by which the payment of duty shall on that account be in defect shall be made up by the affixing of ten paise and five paise adhesive stamps such as are described in rule 17.

17. Adhesive stamps or stamps denoting duty of ten paise:

Except as otherwise provided by these rules, the adhesive stamp or stamps used to denote the duty of ten paise and five paise shall bear the words "Ten Paise" and "Five paise" respectively.

18. Special adhesive stamps to be used in certain cases:

The following instruments when stamped with adhesive stamps shall be stamped in the manner hereinafter prescribed, that is to say, -

- (a) Notarial acts shall be stamped with adhesive stamps bearing the word "Notarial".
- (b) Copies of maps or plans, printed copies and copies of extracts from registers given on printed forms certified to be true copies shall be stamped with adhesive court fees stamps of the requisite value.

Chapter V Licences

19. Sale of stamps and stamped papers:

Stamps and Stamped paper shall be sold at all Treasuries in the State and by such persons only as are granted Licence under these rules.

20. Treasury officers to be *ex-officio* stamp vendors:

- (a) The Treasury Officer of each Treasury shall be an *ex-officio* Stamp Vendor.
- (b) No *ex-officio* Stamp Vendor shall purchase stamps at a discount for sale on his own account to the public.

21. Authority to grant licences:

The Deputy Commissioner (hereinafter referred to as the Licensing Authority) shall be the authority within his jurisdiction to grant licences under these rules.

22. Grant of licence:

- (a) Any person desirous of obtaining a licence shall make an application in the form prescribed in Appendix-IV of these rules, in writing to the Licensing Authority within whose jurisdiction he intends carrying on the business. The Licensing Authority may grant a licence in the form prescribed in Appendix-V of these rules, if he is satisfied that the applicant is competent to discharge the functions satisfactorily and with due diligence. Every such licence shall specify the name of the licensee, the description of the stamps and the stamped papers which he may sell, the place at which it shall be sold and such other matters as may be considered necessary by the Licensing Authority.
- (b) Any person aggrieved by an order of the Licensing Authority refusing to grant a licence, may within thirty days from the date of such order appeal to the Commissioner of Stamp.

- (c) Every Licence granted shall expire on the last day of the financial year in respect of which it is granted.

Explanation. - For the purpose of this sub-rule "Financial Year" means the year commencing on the first day of April.

- (d) An application for renewal of a licence shall be made in the prescribed form in Appendix-IV of these rules to the Licensing Authority two months before the date of expiry of the licence.

23. Suspension or cancellation of licence:

- (a) The Licensing Authority may, pending enquiry into alleged contravention of any of the rules by a licensee, suspend his licence.

- (b) The Licensing Authority may for contravention of any of these rules and for reasons to be recorded in writing, by order cancel a licence:

Provided that no such order shall be made without giving the licensee a reasonable opportunity of being heard.

- (c) Any person aggrieved by an order under sub-rule (b) may, within thirty days from the date of such order appeal to the Chief Controlling Revenue Authority.

24. Duties of licensee:

- (a) A licensee shall not sell stamps or stamped papers and any description or at any place, other than the stamps or stamped papers of the description and the place specified in his licence.

- (b) No licensee shall sell any stamp the use of which has been ordered to be discontinued by a competent authority.

- (d) A licensee shall not obtain the stamp or stamped paper except from an *ex-officio* Stamp Vendor.

- (e) Every licensee shall at all times display in a conspicuous manner at the place of his business a sign board bearing his name with the words "Licensed Vendor of Stamp and Stamped Papers" and shall also specify therein his hours of business. The sign board shall be in English or Mizo.

- (f) Every licensee shall keep in his possession a copy of these rules for purpose of reference.

- (g) Every licensee shall keep such stock of stamps and stamped papers which he is licensed to sell and as is sufficient to meet the public demand.

- (h) Every *ex-officio* stamp Vendor selling to any person other than a licensee and every licensee shall write on the back of each stamp and stamped papers sold by him the serial number of sale, the date of sale, the name and residence of the purchaser, the value of stamps in words and shall also affix his signature thereon. Where the stamp or the stamped paper is purchased by a person for the use of another person, the name, occupation and residential address of such another person and the value of stamps in full (in words) shall be written on such stamp or stamped paper. If such purchaser has no objection, his signature or thumb-impression shall also be taken on such stamp or stamped paper. Every licensee shall also make corresponding entries in a register kept by him in the form prescribed in Appendix -VI of these rules.

- (i) Every licensee shall, without undue delay, deliver any stamp or stamped paper in excess of the face value noted therein.

- (j) Every licensee shall keep a daily account of sales in a register to be kept by him in the Form prescribed in Appendix -VI of these rules.

- (k) Every licensee shall at the close of each day record in such register an extract of the actual and stamped papers sold on that day and the balance remaining in his possession.

- (l) Every *ex-officio* Stamp Vendor while issuing stamps or stamped papers to a licensee or other person shall affix the seal of the Treasury with the date of issue.

- (m) Every licensee shall, during his hours of business, conspicuously display at the place he is licensed to sell the stock of the stamps or stamped papers of the different descriptions available with him in the form prescribed in Appendix - VII of these rules.

25. Remuneration of licensee:

Every licensee shall be entitled to discount on the value of stamp purchased by him from the Treasury. Stamp vendors in respect of non-judicial stamps and shall be permitted to sell General Stamp Papers with a commission of 2 percent.

26. Return of stamps:

- (a) When the licensee resigns or his licence is cancelled, he shall return to the Treasury Officer all the stamps and stamped papers remaining unsold with him. The full value of the stamps and stamped papers returned to the Treasury, less the discount already paid shall be paid to him.
- (b) If a licensee dies, the person who is in lawful possession of the stamps and stamp papers shall return them to the Treasury. The Treasury Officer shall refund to the person returning the stamps or stamp papers, the actual sum paid by the licensee, if he is satisfied that the stamps and stamp papers returned are not spoiled or damaged and are in a fit condition for being re-issued.
- (c) In case where stamps are returned by the licensee on his application for leave to restore any other stamps the full value of the stamps returned shall be paid, if the Treasury Officer is satisfied that the stamps returned are not spoiled or damaged and are in a fit condition for being re-issued.

27. Inspection:

The Licensing Authority or any other person as may be authorised by the Commissioner of Stamps in writing may, at any time, inspect the accounts and registers kept or maintained by the licensee or examine the stock of stamps in his possession. Any irregularities noticed in the course of the inspection shall be reported to the Commissioner of Stamps.

**Chapter VI
Prevention of Undervaluation of Instrument**

28. Furnishing of statement of market value:

- (1) If an instrument relates to a number of items of properties, the market value shall be specified in respect of each item separately. For this purpose the party executing the document shall attach a separate statement to the instrument, furnishing therein information about the various items of properties involved and his own assessment of the market value of each of these items separately in Appendix-VIII of these rules.

Explanation: If an instrument covers land comprising several survey numbers of sub-division numbers, the market value shall be specified for the land covered by each survey number or sub-division number as the case may be separately.

- (2) The registering officer shall, before registering an instrument, satisfy himself that the party has attached with the instrument a statement, giving the market value for each of the properties separately as per sub-rule (1).
- (3) The registering officer may, for the purpose of finding out whether the market value has been correctly furnished in the instrument, make such enquiries as he may deem fit. He may elicit from the parties concerned any information bearing on the subject and call for and examine any records kept with any public officer or authority.
- (4) For the purpose of this rule, the statement of market value shall apply only to the instruments of conveyance, exchange or gift as mentioned in section 47A of the Act.

29. Communication of Value:

The estimated market value arrived at by the Registering Officer under section 47A of the Act shall be communicated to the parties in Appendix-IX of these rules.

30. Procedure on the receipt of reference under section 47A of the Act:

- (1) On receipt of a reference under sub-section 47A of the Act from a registering officer, the Deputy Commissioner shall issue a notice in Appendix-X of these rules,
 - (a) to every person by whom, and
 - (b) to every person in whose favour the instrument has been executed, informing him of the receipt of the reference and asking him to submit to him, his representation if any, in writing to show that the market value of the property has been truly set forth in the instrument, and also to produce all evidence that he has in support of his representation, within 21 days from the date of service of the notice.

- (2) The Deputy Commissioner may, if he thinks fit, record a statement from any person to whom a notice under sub-rule (1) has been issued.
- (3) The Deputy Commissioner may for the purpose of his enquiry, -
 - (a) call for any information or record from any public office, officer or authority under the Government or any local authority ;
 - (b) examine and record statements from any member of the public, officer or authority under the Government or the local authority; and
 - (c) inspect the property after due notice to the parties concerned.

31. Order determining the market value:

- (1) The Deputy Commissioner shall after considering the representations received in writing and those urged at the time of the hearing and after a careful consideration of all the relevant factors and evidence placed before him, pass an order, determining the market value of the properties and the duty payable on the instrument, communicate the order to the parties.
- (2) A copy of the order shall be communicated to the Registering Officer concerned to take steps to collect the difference in the amount of stamp duty, if any and register the document.

32. Appeals:

An appeal under sub-section (5) of section 47A of the Act shall be preferred to the Secretary, Land Revenue and Settlement Department within two months from the date of communication of the Deputy Commissioner's orders determining the market value under rule 33 and the Appellant shall deposit, fifty percent of the difference in the amount of duty as determined by the Deputy Commissioner under sub-sections (2) and (3) of section 47A of the Act, through a challan or Demand Draft / Pay Order / Bankers Cheque drawn in favour of the Appellate Authority. The said amount shall be adjusted after the appeal is disposed off and in case no amount is required to be paid by the appellant the amount shall be refunded.

33. Order in appeal:

After hearing the appeal under rule 34 and examining the records of the case, the Secretary, Land Revenue and Settlement Department shall decide whether or not the market value of the properties as determined in the order of the Deputy Commissioner under sub-section (2) or sub-section (3) of section 47A of the Act is correct. In case, the Secretary, Land Revenue and Settlement Department do not accept the valuation of the properties made by the Deputy Commissioner, he shall determine the correct market value of the properties, and the duty payable on the instrument. The Secretary, Land Revenue and Settlement Department shall embody his decision and the reasons thereof in an order and communicate it to the appellant, the Deputy Commissioner and the Registering Officer concerned.

34. Rules of procedures:

In respect of matters not provided for in these rules, the provisions of the Code of Civil Procedure, 1908 (Central Act V of 1908), relating to the procedure to be followed in appeals, shall, as far as may be apply to appeals under sub-section (5) of section 47A of the Act.

Chapter VII Constitution of Valuation Committee

35. Constitution of Valuation Committee:

- (1) The State Government shall by notification in the official Gazette constitute Central Valuation Committee under section 47B of the Act. The Chairman shall be the Inspector General of Registration and Commissioner of Stamps and the Committee shall comprise the following members, namely:-
 - (a) Secretary, Finance Department or his representative;
 - (b) Secretary, Law and Judicial Department or his representative;
 - (c) Director, Rural Development Department or his representative;

- (d) Director, Land Revenue and Settlement Department or his representative;
 - (e) Director, Urban Development and Poverty Alleviation Department or his representative;
 - (f) Director, Local Administration Department or his representative;
 - (g) Commissioner of Taxes, Taxation Department or his representative;
 - (h) Engineer-in Chief, Public Works Department or his representative;
 - (i) Director, Agriculture Department or his representative;
 - (j) Director, Soil and Water Conservation Department or his representative;
 - (k) Director, Economics and Statistics Department or his representative;
 - (l) President, Federation of Mizoram Chamber of Commerce and Industries or his representative;
 - (m) Any other person having expertise in the subject;
- Provided that the total number of members shall not exceed twenty.
- (2) Subject to the approval of the Government, the term of the non-official members shall be two years.
 - (3) The Joint Inspector General of Registration shall be the Member Secretary of the Valuation Committee and shall be responsible for looking after the day to day administration and functions of the committee and other matters relating to correspondence. He shall also be responsible for compilation and publication of the data relating to the market value guidelines in accordance with the decision the committee.
 - (4) The office of the Valuation Committee shall be located in the office of the Inspector General of Registration and Commissioner of Stamps or any other place decided by the Valuation Committee.

36. Constitution of market valuation sub-committees:

- (1) The State Government may, by notification in the Official Gazette, constitute Market Valuation Sub-Committees in each Sub-District and District for the purpose of estimation and revision of the market value guidelines of the properties. The committee in a sub-district and district shall function under the administrative control of the Registrar of the District, who shall be under the supervisory control of the Valuation Committee.
- (2) The office of the sub-committee shall be located in the office of the Sub-Registrar and the Sub-Registrar is responsible to oversee the administration of the sub-committees and matters relating to correspondence. He is also responsible for the compilation of the data relating to the market value of the properties, in accordance with the resolution of the sub-committee.

37. Estimation of market value guidelines:

- (1) The Valuation Committee shall, as far as possible in the first week of October of every calendar year, send instructions along with general policy guidelines to all the sub-committees in the state for estimation of market value guidelines of properties for the next calendar year. Such instruction may be sent to any sub-committee, at any time of the calendar year for the revision of the rates, if required.
- (2) The sub-committee shall on receipt of the instructions publish the intention of such estimation or revision, as the case may be, in the local newspapers and also on the notice board of important offices. A period of 15 days may be allowed for receipt of objections and suggestions from the public and all such suggestions and objections so received, shall be processed by the Secretary and placed before the sub-committee for discussion. The sub-committee shall meet as often as required to discuss and decide on the estimation of market value rates for the guidelines and prepare a statement showing the average rates of agricultural lands, residential, commercial and industrial sites in village and municipal or any other local body area in its jurisdiction as specified in these rules. The data shall be arranged village and local body wise and the statement shall be prepared and signed by the Secretary and Chairman of the Sub-Committee in such form as may be specified by the Committee from time to time. The data so prepared shall be sent to the Registrar of the concerned District, in the last week of December of every calendar year. The committee may record its views on the suggestions and objections received from the public in the appropriate column.

- (3) The Registrar shall on receipt of the statement received under sub-rule (2), shall verify and if he finds any discrepancy or omission may remit it back to the Sub-committee immediately for rectification or supply of the omission. Such reference shall be attended by such committee and the statement be re-submitted to the Registrar within 15 days from the date of reference. The Registrar shall finally examine the data and record his views in the appropriate column for any improvement or change and send the booklets and soft copies of the same, separately for each sub-district to the Secretary of the Valuation Committee in the first week of January of the next calendar year.

38. Guidelines for the estimation of the Market Value by the Sub-Committee:

Each Market Valuation Sub-Committee shall prepare the statement showing average rates of agricultural and non-agricultural lands, residential, commercial and industrial sites in the sub-district and municipal or local body area, on the following general guidelines as reference.

(1)(a) In the case of lands-

- (1) Classification of land as dry, garden, wet and the like;
- (2) Classification under various classes of soil in the survey records;
- (3) Other factors which influence the valuation of the land in question;
- (4) Value of adjacent land or lands in the vicinity;
- (5) As far as practicable the nature of crop and average annual yield from the land for five consecutive years till the determination and nearness to road the market, distance from village site, its location in general, level of land transport facilities, facilities available for irrigation, such as tanks, well and pump sets.

(b) In the case House sites,-

- (1) The general value of house site in the locality;
- (2) Nearness to road, railway station, bus route;
- (3) Nearness to market, shops and the like;
- (4) Amenities available in the place like public offices, hospitals and educational institutions;
- (5) Development activities, industrial improvements in the vicinity;
- (6) Land tax and valuation of sites with reference to taxation records of the local authorities concerned;
- (7) Any other features having a special bearing on the valuation of the site;
- (8) Any other special features like bore well in addition to public water supply, lawn, garden swimming pool.

(c) Properties other than lands, house-sites and buildings-

- (1) The nature and conditions of the property,
- (2) Purpose for which property is being put to use; and
- (3) Any other special features having a bearing on the valuation of the property.

(2)(a) The suggestions for the estimation of market value of non agricultural and industrial lands in general may also be separately indicated either as multiple of the rate for agricultural land or square feet considering the location of the property namely Municipality / corporation or village. Normally the values for lands converted for non-agricultural use in a village not near to a town/ city, may be estimated per square feet.

- (b) The value of agricultural lands may be classified as dry, wet or garden, generally and nearness to the village may be considered for fixing the rates to each class.
- (c) The rate for the lands with coconut or areca plantations may be estimated as garden lands instead of land plus numbers of trees.
- (d) Public Works Department norms for the cost of construction of buildings prevailing in the concerned area may be indicated.
- (e) Basic civic amenities such as electricity, water supply and drainage need not be considered as special features for the purpose of cost of construction. This should be considered as a part of the cost of construction.

39. Process of the Statements by the Valuation Committee:

- (1) The Secretary of the Valuation Committee on receipt of the statement from the Registrar of a District shall verify and place them before the committee, which shall meet, in the 3rd week of January of the next calendar year.
- (2) The Committee shall meet as often as possible to discuss the estimation of market values received from each district and take final decision on the estimation of the market value after considering the suggestions made by the committees and the Registrars as far as possible before the end of February of the next calendar year. The committee is the final authority, either to reject the suggestions or to accept for incorporation in the guidelines. All such decisions shall be recorded in the proceedings of the meeting of the committee.
- (3) On approval of the estimation of the each sub district / district, the statements shall be attested by the Secretary on behalf of the committee, who shall then arrange to send such approved statements of estimation of market value of properties to the Registrar of the District in the first week of March of the next calendar year and later shall forward it to the concerned sub-committees within a week of the receipt of the statements in such form as may be specified by the Committee from time to time. The approved statements shall be published not only in all the prominent offices in each sub-district, besides the Sub-Registry Office, but also be made available in the office of the District Registrar of the concerned District. Sufficient number of copies should be arranged to be printed by the Registrars for sale to the public at a price to be fixed by the Valuation Committee from time to time.

40. General guidelines for the estimation of market values by the committee:

- (1) The Valuation Committee may, in its discretion adopt any policy or modality or standard for deciding the estimated market value of properties.
- (2) In order to achieve uniformity the following general principles may be adopted,-
 - (a) Separate uniform guidelines / formulas may be evolved for the calculation of the rates for the buildings of different kinds, lands converted for non-agricultural use or industrial use as applicable to all the sub districts and appended to the market value guidelines so approved and published;
 - (b) The rates approved by the Public Works Department for various kinds of constructions are to be adopted uniformly in the state and may be revised as and when found necessary. The rates of depreciation as per Public Works Department norms may also be appended to the guidelines with direction for appeal only by Registrars dealing with reference under section 47A of the Act.

41. Revisions, Special revisions and rectification of anomalies:

- (1) The Committee has the power in its discretion to defer revision of market value guidelines in respect of any specified sub-district or district or all the sub- districts.
- (2) Notwithstanding anything contained in these rules, if for any reason the committee could not either order or undertake revision of market value guidelines for any year, the same may be communicated to the Registrar of the district, who will issue instructions to all the Registering officers and committees to adopt the last revised guide lines, for the year for which the revision is not intended to be undertaken.
- (3) The committee or chairman may, in his discretion, as the case may be order for special revision of the market value guidelines in any specified area of a sub district, district for rectification of any anomaly in the estimation of market value, and may also order for special revision of market value guidelines of any sub district or all the sub districts in the state for any reason to be recorded in the proceedings of the committee.

42. Records and proceedings of the committee:

- (1) The committee shall keep a minute book, in which proceedings of all the meetings shall be recorded and signatures of all the members present shall be obtained.
- (2) The quorum for the meeting shall be 50 % of the total number of members.

- (3) All the decisions shall be taken by a resolution passed by majority of votes. If, in any meeting, the number of members present falls below the quorum, the meeting may be adjourned for 15 minutes and on reassembly the proceedings may be commenced even without the required quorum, in urgent cases.
- (4) The chairman shall have the power to cast an extra vote in case a tie. He shall also have the authority to review, annul or reverse any such decision, for reasons to be recorded in writing, if in his opinion; it would prejudicially affect the interest or revenue of the state.
- (5) All the market value guidelines statements approved by the committee are public records and shall be preserved as permanent records in the office of the committee and copies be made available to any public on application and payment of fees to be prescribed by the committee by notification in the official Gazette.
- (6) The Sub-Committee shall also preserve the market value guidelines approved by the Valuation Committee as permanent public records and copies may be made available to public in the same manner as prescribed above.

Chapter VIII Miscellaneous

43. Provisions for cases in which improper description of stamps are used:

When an instrument bears a stamp of sufficient amount, but of improper description, the Deputy Commissioner may, on payment of the duty with which the same is chargeable, certify by endorsement on the instrument that it is duly stamped:

Provided that if application is made within three months of the execution of the instrument, and the Deputy Commissioner is satisfied that the improper description of stamp was used solely because of the difficulty or inconvenience of procuring one of proper description, he may remit the further payment of duty prescribed in this rule.

44. Value of the property to be verified:

Every person mentioned in section 33 of the Act before whom any instrument of the kind mentioned in sub-section (2) of section 28 of the Act is produced or comes in the performance of his functions shall, verify in each case, the value of the land, building or garden, as the case may be, from such facts as are stated in the instrument and as may be available for determining the value of such land, building or garden:

Provided that such person or a Deputy Commissioner, may, if he considers that the correct valuation of the immoveable property concerned cannot be arrived at without having recourse to local inquiry or independent evidence, make such enquiry or takes such evidence as may be necessary after giving due notice to the party concerned who shall be entitled to rebut such evidence.

45. Evidence as to circumstances of claims to refund or renewal:

The Deputy Commissioner may require any person claiming a refund or renewal under Chapter V of the Act or his duly authorised agent, to make an oral deposition on oath or affirmation or to file an affidavit, setting forth the circumstances under which the claim has arisen, and may also, if he thinks fit, call for the evidence of witnesses in support of the statement set forth in any such deposition or affidavit as aforesaid.

46. Payment of allowances in respect of spoiled or misused stamps:

When an application is made for the payment, under Chapter V of the Act, of an allowance in respect of stamp which has been spoiled or misused or for which the applicant has had no immediate use, and an order is passed by the Deputy Commissioner sanctioning the allowance or calling for further evidence in support of the application then, if the amount of the allowance or the stamp given in lieu thereof is not taken, or if the further evidence required is not furnished, as the case may be, by the

applicant within one year of the date of such order as aforesaid the application shall be struck off and the spoiled or misused stamp (if any) sent for destruction to the Commissioner of Stamp.

47. Application and manner of denoting payment of stamp duty under section 16 of the Act:

- (a) An application for purposes of section 16 of the Act shall be made to the Deputy Commissioner in the form prescribed in Appendix-XI of these rules.
- (b) On receipt of an application made under sub-rule (1), the Deputy Commissioner shall make an endorsement. -
 - (i) In the case of a conveyance of a property subject to a mortgage, to the mortgagee, in the following form, namely,-

"I hereby certify that on production of the mortgagee deed executed in favour of the purchaser in respect of the property described therein, I have satisfied myself that a stamp duty of Rs..... has been paid thereon".
 - (ii) In the case of, -
 - (1) Counterparts;
 - (2) Duplicate;
 - (3) Supplemental Deeds;
 - (4) Further charge with possession on simple mortgage
 - (5) Subsidiary, collateral, additional and substituted security;
 - (6) Lease, partition and settlement deeds stamped under the proviso to Articles 35, 45 and 58 of the Schedule to the Act.in the following form, namely, -

"I hereby certify that on production of the original document, I have satisfied myself that the stamp duty of Rs..... (Here mention the amount) has been paid thereon"

48. Certificate for purposes of section 42 of the Act:

- (a) An application for purposes of section 42 of the Act shall be made to the Deputy Commissioner.
- (b) On receipt of an application made under sub-rule (a), the Deputy Commissioner shall certify in Form specified in Appendix-XII of these rules.

49. Certificate for purposes of section 50 of the Act:

The empowered officer shall, for the purpose of section 50 of the Act make an endorsement in Form specified in Appendix-XIII of these rules.

50. Particulars to be furnished in certain instruments:

The instruments of conveyance, exchange or gift shall set forth in addition to the facts mentioned in section 27 of the Act, the following additional particulars, namely :-

- (a) Area of the property and the boundaries thereof;
- (b) If the property is land and contains any structure, the plinth area of the structure and the number of floors in the structure;
- (c) The roofed area of each such floor;
- (d) The material of the wall and the material of the roof of each such floor;
- (e) The amenities provided, like garage, well, water supply and underground drainage, if any, and electricity;
- (f) The year of construction of the building or if different portions were constructed in different years, the year or years of the construction of each portion.

Appendix – I
List of Instruments
referred to in Rule 10(a) of the Mizoram Stamp Rules, 2016

SI no.	Description of Instrument	No of Article in Schedule to the Act
(a)	Administration Bonds	2
(b)	Affidavits	4
(c)	Appointment made in execution of power	7
(d)	Articles of Association of a Company	10
(e)	Charter Party	20
(f)	Declaration of Trust	64A
(g)	Instruments evidencing an agreement relating to (1) the deposit of title deeds or instruments constituting or being evidenced of the title to any property whatever (other than marketable security) or (2) the pawn or pledge of a moveable property	6
(h)	Leases printed or lithographed in an oriental language when the written matter filled in does not exceed one fourth of the printed matter.	35
(i)	Memorandum of Association of Companies	39
(j)	Mortgages of crops	41
(k)	Notes of protest by masters of ships	44
(l)	Revocations of Trust	64B
(m)	Share warrants issued by a company in accordance with companies Act, 1956.	59
(n)	Warrant for Goods	65

Appendix-II
List of Instruments
referred to in Rule 10(b) of the Mizoram Stamp Rules, 2016

SI no.	Description of Instrument	No of Article in Schedule to the Act
(a)	Agreement or memoranda of agreements which, in the opinion of the proper officer, cannot conveniently be written on sheets of paper on which the stamps are engraved or embossed.	5
(b)	Instruments engrossed on parchment and written, in the English style which, in the opinion of such officer, cannot conveniently be written on sheets of paper on which the stamps are engraved or embossed.	5
(c)	Awards	12
(d)	Bonds	2, 15
(e)	Bottomry Bonds	16
	(i) Customs Bond	26
	(ii) Instruments imposing further charges on mortgaged property, if possession is not given.	40(b)
	(iii) Indemnity Bond	34
	(iv) Lease	35
	(v) Mortgage deed when possession is not given	55
	(vi) Release where the value of the claim does not exceed Rs.1,000	56
	(vii) Respondentia Bond	57
	(viii) Security Bond or Mortgage deed executed by way of security	64A and 64B
	(ix) Declaration or Revocation of Trusts	18
(f)	Certificates of Sale	18

(g)	Composition deeds	22
(h)	Conveyances	23
(i)	Instruments imposing a further charge on mortgaged property	32(a) and 32(b)(i)
(j)	Instruments of Apprenticeship	9
(k)	Instruments of partnership	46A
(l)	Instruments of dissolution of partnership	46B
(m)	Instruments of Exchange	31
(n)	Instruments of Gift	33
(o)	Instruments of Partition	45
(p)	Leases	35
(q)	Letters of Licence	38
(r)	Mortgage deeds	40(a)
(s)	Powers of Attorney	48
(t)	Reconveyance of mortgaged property	54
(u)	Releases	55
(v)	Settlement	58
(w)	Transfers	62

Appendix –III
[See Rule 12(b)]

Certificate under Section 10 of the Indian Stamp Act, 1899

Certified that a sum of Rupees (in words) Rupees..... being the proper stamp duty has been remitted to the RBI/SBM under challan No. paid vide Demand Draft/Order No..... dated drawn on..... Bank by Sri/Smt..... S/o. D/o. /W/o residing at.....

Signature of empowered Officer

Appendix-IV
[See Rule 22-(a) and (d)]

Form of Application for Grant / Renewal of Stamp Vendor's Licence

To,
The Licensing Authority

.....

1. Name of the Applicant in full
2. Address of the Applicant in full
3. Fathers name of the applicant
4. Age and date of Birth of the Applicant
5. Educational Qualification of the Applicant
7. Address of Shop or Place of Vending Stamps
8. Whether the application is for the grant of new licence or for renewal of licence granted during the previous year :(If it is for renewal of licence, its number and date of expiry to be quoted).
9. The Financial year for which the licence applied for
10. Whether licence granted previously to the Applicant has been cancelled or suspended, if so, details to be furnished.

Declaration..... do hereby solemnly declare that the particulars furnished herein are true and correct to the best of my knowledge and belief and that the licence for which I hereby apply will be used only by myself. I further declare that the licence issued on the basis of this application is liable to suspension or cancellation at any time if it is found that any of the particulars furnished in the application are false or not true or incorrect.

Place :
Date :

Signature of the Applicant

Appendix-V
[See Rule 24(a)]

Form of Licence

..... Licence No.....
(Here enter the name of licensee) Dated :.....

You are hereby authorised to sell Stamps and stamped papers of the following description that is to say
(Here insert description of stamps)
say
(Here insert the full address of the place at which they are to be sold.)
subject to the provisions of the Indian Stamp Act, 1899 and the Mizoram Stamp Rules, 2016.

Signed.....
(Licensing Authority)

Appendix-VI
[See Rule 24(h), (j)]

Form of Register

Date	SI No	Description of Stamp	Value of Stamp	In whose name the stamps are purchased
1	2	3	4	5

Name of the purchaser or his agent	Address of the purchaser or his agent	Signature of the purchaser or his agent	Signature of the licensed vendor
6	7	8	9

Signature of Licensee :
Name of Licensee :

Appendix-VII
[See Rule 24(m)]

**Statement showing the stock of Stamps and Stamped Papers
available for sale on**

(.....)
(here specify date, month and year)

SI no	Category and denomination of Stamp			Total Value		
	Judicial	Non-Judicial	Revenue	Judicial	Non-Judicial	Revenue
1	2	3	4	5	6	7

Signature of Licensee :
Name of Licensee :

Appendix-VIII
[See Rule 28(1)]

Statement of particulars of property and its market value

Sub-Registrar's Office :
Name and Address of claimant :
No. of Document and year :
Place where property is situated :

Sl no	Particulars	Area in Ha.		Average annual yield	Amount in Rs.
		Dry	Wet		
1.	(a) Agricultural land (b) Structures, if any (c) Any other factors (d) Sub-Total				
2.	House Site: (i) Area (ii) Type of building (a) Ground Floor (b) 1 st Floor (c) 2 nd Floor (d) 3 rd Floor (e) 4 th Floor (f) 5 th Floor (iii) Cost of construction (iv) Special features: (a) Garage (b) Electrical installation (c) Water supply (d) Sanitary (v) Total value (vi) Year of construction and depreciation (vii) Net value	Area in sqft.		Rate	Amount in Rs.
3.	Market value of the property {1(d) + 2(vii)}				

Signature of Claimant

Appendix-IX
(See Rule 29)

Form of communication under rule 29 of the Mizoram Stamp Rules, 2016.

Office of the Sub-Registrar
.....

No.

Date.....

1. This endorsement is issued in respect of the Document presented relating to the property mentioned below:
2. In opinion of the undersigned the estimated market value of the property is Rs..... (in words).....accordingly it is informed to pay Stamp Duty Rs..... (in words)..... and Registration fee Rs..... (in words).....
3. If you are willing to pay Stamp duty and Registration fee on the estimated market value as informed above affirm item No. 1 shown below and affix signature.
4. If you are not willing to pay stamp duty Registration fee as mentioned above the Document will be kept pending without completing Registration and the matter will be referred to the Deputy Commissioner for determination of market value of the property under section 47A of the Indian Stamp Act, 1899.

Description of Property:

Signature of the Sub-Registrar

Affirmation of the Presentant

1. I agree with the valuation informed above accordingly I am prepared to pay Stamp duty and Registration Fee. The document may be registered; or
2. I do not agree with the valuation informed above. The document may be kept pending and matter may be referred to Deputy Commissioner under Section 47A of the Indian Stamp Act, 1899 for determination of market value; or
3. I withdraw my document from registration.

Signature of Presentant:

Name.....

Address.....

Note : Delete whichever is not applicable.

Appendix-X
[See Rule 30 (1)]

Office of the Deputy Commissioner
.....

Form of notice prescribed under rule 30 (i) of Mizoram Stamp Rules, 2016.

To,

M/s./Sri/Smt.....
.....
.....

1. Please take notice that a reference has been received by the undersigned from the registering officer at..... under sub-section (1) of section 47A of the Indian Stamp Act, 1899 (Act No. 2 of 1899) for determination of the market value of the properties covered by an instrument of conveyance / gift / exchange / settlement / partition / dissolution of partnership/an agreement to sell covered under sub-clause (i) of clause (e) and clause (f) of Article 5/a lease covered under item (iv) of sub-clause (a), item (ii) of sub-clause (b) item (ii) of sub-clause (c) of clause (1) of Article 35/a power of Attorney covered under Article 48/ or every decree or final order of any Civil Court *which has been presented for registration on..... and has been assigned pending No.....
2. The market value as per the reference is Rupees..... and the duty payable thereon is Rupees.....
3. You are hereby required to submit your representations, if any, in writing to the undersigned within 21 days from the date of service of this notice to show that the market value of the properties has been truly and correctly set forth in the instrument. You may also produce all evidence in support of your representation within the time allowed.
4. If no representations are received within the time allowed, the matter will be disposed off on the basis of the facts available..

Place :
Date :

Deputy Commissioner.

Appendix-XI
[See Rule 47(a)]

Form of application under Section 16 of
the Indian Stamp Act, 1899

Place :
Date :

To,

The Registrar / Sub-Registrar
.....

Sir,

I produce herewith a Deed of *..... and request that the Stamp duty paid on the first mentioned document may be denoted on the second with reference to Section 16 of the Indian Stamp Act, 1899.

Yours faithfully,

[Name and Signature]

*[Nature and date of document to be specified]

Appendix-XII
{See rule 48(b)}

Certificate under Section 42 of the Indian Stamp Act, 1899 for the purpose of Section 35,
40, 41 of the Indian Stamp Act, 1899.

Certified that a sum of Rs..... (in words) Rs..... being deficit / proper stamp duty has been remitted to the RBI/..... Bank under challan No..... paid vide Demand Draft / Pay Order / Bankers Cheque No..... dated..... by Sri/ Smt..... S/o. D/o. W/o..... residing at in respect of the Document No.....

Signature of Deputy Commissioner

Appendix-XIII
(See rule 49)

Certificate under Section 51 of the Indian Stamp Act, 1899

Certified that a sum of Rs..... (in words) Rs..... being the deficit/ proper stamp duty has been remitted to the RBI/SBM under Challan No..... paid vide Demand Draft/Pay Order / Bankers Cheque No..... dated..... by S r i / Smt..... S/o. D/o. W/o..... residing at in respect of Document No.....

Signature of empowered Officer