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LEGISLATIVE SUPPLEMENT

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PART – I**HARYANA GOVERNMENT****LAW AND LEGISLATIVE DEPARTMENT****Notification**

The 22nd April, 2020

No. Leg. 7/2020.— The following Act of the Legislature of the State of Haryana received the assent of the Governor of Haryana on the 17th March, 2020 and is hereby published for general information:-

HARYANA ACT NO. 7 OF 2020**THE INDIAN STAMP (HARYANA AMENDMENT) ACT, 2020**

AN

ACT

further to amend the Indian Stamp Act, 1899, in its application to the State of Haryana.

Be it enacted by the Legislature of the State of Haryana in the Seventy-first Year of the Republic of India as follows:-

1. (1) This Act may be called the Indian Stamp (Haryana Amendment) Act, 2020. Short title and commencement.
 (2) It shall come into force on the date of its publication in the Official Gazette.

2. For section 47-A of the Indian Stamp Act, 1899 (hereinafter called the principal Act), the following sections shall be substituted, namely:- Substitution of section 47-A to Central Act 2 of 1899.

“47-A. Instruments under-valued how to be dealt with.- (1) If the market value of any property, which is the subject of any instrument on which duty is chargeable on market value as set forth in such instrument, is less than the minimum value determined in accordance with the rules made under this Act, the Registering Officer appointed under the Registration Act, 1908 (Central Act 16 of 1908), shall after registering the instrument, refer the same to the Collector for determination of market value of such property and the proper duty payable thereon.

(2) On receipt of reference under sub-section (1), the Collector shall, after giving the parties a reasonable opportunity of being heard and after holding an enquiry in such manner, as may be prescribed by rules, determine the market value of the property and the duty as aforesaid, and the deficient amount of duty, if any, shall be payable by the person liable to pay the duty.

(3) The Collector may, suo motu or on receipt of reference from the Inspector-General of Registration or the Registrar of a district appointed under the Registration Act, 1908 (Central Act 16 of 1908) in whose jurisdiction the property, or any portion thereof, which is the subject matter of the instrument, is situated, or on the receipt of a report of audit by the Comptroller and Auditor General of India or by any other authority authorized by the State Government in this behalf or otherwise, shall within three years from the date of registration of any instrument, not already referred to him under sub-section (1), call for and examine the instrument for the purpose of satisfying himself as to the correctness of its market value, and the duty payable thereon and if, after such examination, he has reason to believe that the market value has not been truly set forth in the instrument, he may determine the market value and the duty, as aforesaid, in accordance with the procedure provided for in sub-section (2) and the deficient amount of duty, if any, shall be payable by the person liable to pay the duty.

(4) Any person, aggrieved by an order of the Collector under sub-section (2) or sub-section (3), may, within thirty days from the date of the order, prefer an appeal before the Commissioner and all such appeals shall be heard and disposed of in such manner, as may be prescribed by rules made under this Act:

Provided that in computing the period aforesaid, the time requisite for obtaining a copy of the order appealed against, shall be excluded:

Provided further that no order shall be passed without affording opportunity of being heard to the appellant.

(5) The order passed in appeal under sub-section (4) and the order passed by the Collector under sub-section (2) or sub-section (3) shall not be called into question in any Civil Court.

“47-B. Functions of Chief Controlling Revenue Authority.- (1) The Chief Controlling Revenue Authority may at any time call for the record of any appeal pending before, or disposed of by the Commissioner.

(2) The Chief controlling Revenue Authority under sub-section (1) in any appeal called for under sub-section (1), may examine and pass such orders as he thinks fit:

Provided that he shall not under this section pass an order reversing or modifying any proceeding or order of the Commissioner and affecting any question of right without giving an opportunity of being heard to the affected party.”.

BIMLESH TANWAR,
Administrative Secretary to Government Haryana,
Law and Legislative Department.