

Collector or the appellate authority, as the case may be, such property would have fetched or fetch, if sold in the open market on the date of execution of the instrument of conveyance, exchange or gift."

[Tamil Nadu Act XXIV of 1967 which came into force on 22nd April, 1968. For rules of procedure, under this section see Appendix C.]

Section 47-A inserted in Uttar Pradesh.—

47-A. *Instruments of conveyance etc., if under-valued, how to be dealt with.*—(1) If the market value of any property which is the subject of any instrument of conveyance, exchange, gift, settlement, award or trust, as set forth in such instrument is less than that determined in accordance with any rules made under this Act, the registering officer appointed under the Indian Registration Act, 1908, shall refer the same to the Collector for determination of the market value of such property and the proper duty payable thereon.

(2) Without prejudice to the provisions of sub-section (1), if such registering officer while registering any instrument of conveyance, exchange, gift, settlement, award or trust, has reason to believe that the market value of the property which is the subject of conveyance, exchange, gift, settlement, award or trust, has not been truly set forth in the instrument, he may, after registering such instrument, refer the same to the Collector for determination of the market value of such property and the proper duty payable thereon.

(3) On receipt of a reference under sub-section (1) or sub-section (2) the Collector shall, after giving the parties a reasonable opportunity of being heard and after holding an inquiry in such manner as may be prescribed by rules made under this Act, determine the market value of the property which is the subject of conveyance, exchange, gift, settlement, award or trust and the duty as aforesaid. The difference, if any, in the amount of duty shall be payable by the person liable to pay the duty.

(4) The Collector may, *suo motu*, or on a reference from the Chief Inspector of Stamps, Uttar Pradesh, within two years from the date of registration of any instrument, conveyance, exchange, gift, settlement, award or trust not already referred to him under sub-section (1) or sub-section (2), call for and examine the instrument for the purpose of satisfying himself as to the correctness of the market value of the property which is the subject of conveyance, exchange, gift, settlement, award or trust and the duty payable thereon, and if after such examination he has reason to believe that the market value of such property has not been truly set forth in the instrument, he may determine the market value of such property and the duty payable thereon in accordance with the procedure provided for in sub-section (3). The difference, if any, in the amount of duty, shall be payable by the person liable to pay the duty."

[Inserted by section 2 of Uttar Pradesh Act XI of 1969, which came into force on 1st October, 1969 under Notification No. AST 4084/X-556 (1)-69 dated 30th September, 1969.]

48. *Recovery of duties and penalties.*—All duties, penalties and other sums required to be paid under this Chapter may be recovered by the Collector by distress and sale of the movable property of the person from whom the same are due, or by any other process for the time being in force for the recovery of arrears of land-revenue.

Section 48.—This section is new. The section provides for the recovery of duty and penalty imposed under Chapter IV (as distinguished from fines imposed under Chapter VII) from the person from whom the same are due *i.e.*, the person who should have primarily paid the duty and not the person from whose custody a document comes(2). The Travancore-Cochin High Court has held that the Collector can proceed only against the person liable under section 29 and in the case of instruments not covered by that section, he should only keep the impounded document in his custody and disallow its user by any person interested until and unless the necessary stamp duty and penalty is paid(3). An unstamped document construed as part conveyance and part agreement was produced in the civil Court by the person in whose favour it was executed. The document was impounded and forwarded to the Collector who issued notice to the executant to pay the duty and penalty. It was held that the executant was not liable to pay the same(4). The Andhra High Court has also held that in the case of a partition deed presented by one co-owner, the Collector can recover stamp duty and penalty from each of the co-owners in proportion to his share in the property as indicated in section 29(5). The view of the Madras High Court is that the Collector can recover the duty and penalty from any of the executants and not from the person who produced the document and the agreement between the parties and the provisions of sections 29 and 44 are only applicable as between the parties *inter se* and the Collector's right to proceed against the executants is not affected by them(6). But in an Allahabad case where the person against whom coercive steps were taken by the Collector sued the Secretary of State on the ground that he was not the person liable though the document was produced by him, it was held that the persons who wished the document to be admitted in evidence were the persons from whom the Collector could in the first instance realise the duty and penalty leaving it to them to bring a suit and recover the amount from the person from whom it was properly due(7). Com-

(2) See *Muhammad Hussain v. Emperor*, I.L.R. (1940) Lah. 637 : 42 P.L.R. 413 : A.I.R. 1940 Lah. 315 (S.B.) and other cases cited under section 40 ; also Mad. B. P. 1663 R. Mis 11th Nov., 1908 cited at page 48 of Mad. Stamp Manual (1933).

(3) *M. Ramaswamy Reddiar v. State of Travancore-Cochin*, A.I.R. 1957 Trav.-Co. 251 approving A.I.R. 1940 Lah. 315 and dissenting from 30 All. 271.

(4) *Annalanarasiah*, (1957) 1 An.W.R. 288 : 1957 A.L.T. proceeded against each co-owner

- (i) brother's son, the brother having been son of the same father as the deceased;
- (j) father's father;
- (k) father's mother;
- (l) son's daughter;
- (m) married sister;
- (n) half sister, being the daughter of the same father as the deceased;
- (o) sister's son;
- (p) half sister's son, the sister having been the daughter of the same father as the deceased;
- (q) brother's son's son;
- (r) father's father's son;
- (s) father's father's son's son."

3. Repeal and saving.—(1) The Uttar Pradesh Land Laws (Amendment) Ordinance, 1997 (U.P. Ordinance No. 10 of 1997) is hereby repealed.

(2) Without prejudice to the generality of the provisions of Section 6 of the Uttar Pradesh General Clauses Act, 1904, such repeal shall not affect anything done, any action taken, any right accrued or acquired or any liability incurred under Section 122-D or sub-section (1) of Section 198-A of the principal Act or sub-section (6-A) of Section 27 of the Uttar Pradesh Imposition of Ceiling on Land Holdings Act, 1960, as amended by the Ordinance referred to in sub-section (1) as if the provisions of the said Ordinance were in force at all material times.

(3) Notwithstanding such repeal, anything done, any action taken or any right accrued or acquired under Section 171 of the principal Act, as amended by the Ordinance referred to in sub-section (1), shall be deemed to have been done, taken or accrued under the corresponding provisions of the principal Act, as amended by this Act as if the provisions of this Act were in force at all material times.

The Indian Stamp (Uttar Pradesh Amendment) Act, 1997¹

[U.P. ACT NO. 22 OF 1998]

(As passed by the Uttar Pradesh Legislature)

An Act further to amend the Indian Stamp Act, 1899 in its application to Uttar Pradesh

It is hereby enacted in the Forty-eighth Year of the Republic of India as follows :—

Prefatory Note—Statement of Objects and Reasons.—With a view to augmenting the financial resources of the State, checking the evasion of stamp duty, simplifying the provisions regarding imposition and keeping of account of stamp duty, rationalising the powers of registering officers and inspecting authorities, making the penal provisions more stringent, reducing stamp duty on movable properties and omitting impracticable provisions it had been decided to amend the Indian Stamp Act, 1899 in its application to Uttar Pradesh to provide for—

(1) authorising the Collector to call for the original instrument not duly stamped and, in case the original instrument is not produced within the specified time, require payment of deficient stamp duty together with penalty under Section 40 on the copy of the instrument or on the original instrument, as the case may be, even after four years but before eight years from the date of its execution with the prior permission of the State Government;

(2) imposition of penalty under Sections 35 and 40 upto ten times of the amount of the proper duty or the deficient portion thereof;

1. Received the assent of the President on July 18, 1998 and published in the U.P. Gazette, Extra., Part 1, Section (Ka), dated 27th July, 1998, pp. 11-21 [R]

(3) omitting the provision which empowers the Collector to refund the amount of penalty paid for the contravention of the provisions of Sections 13 or 14 or under Section 38;

(4) giving an opportunity of being heard before the imposition of penalty under Section 40;

(5) substitution of Section 47-A so as to—

(a) clarify that if the market value of the property which is the subject-matter of an instrument, on which duty is chargeable on market value, as set forth in the instrument, is less than even the minimum value determined by the Collector, the registering officer shall, before registering such instrument, refer it to the Collector who shall conduct an enquiry and determine the market value of the property and proper stamp duty payable thereon;

(b) empower the Collector to call for, within four years and with the prior permission of the State Government within eight years, from the date of registration of the instrument, the original instrument suo motu or on a reference by any court, Commissioners of Stamps or officer authorised by the State Government and examine the instrument or, where the original instrument is not produced within in the specified time examine the copy thereof and if true market value of the property has not been set forth determine the same and the proper stamp duty payable thereon;

(c) empower the Collector to impose penalty up to four times of the amount of the deficient stamp duty in either of the aforesaid cases.

(6) making the punishment more stringent for a person who does any act referred to in Section 64 of the Act with the intention of defrauding the Government;

(7) authorising the Collector or the person authorised by him to enter upon any premises if he has reason to believe that any books, registers etc., relating to or in connection with an instrument incorrectly charged or not charged at all with the stamp duty, are kept in such premises and to inspect them and take notes, copies etc. thereof;

(8) enlarging the scope of clause (c) of Section 74 of the Act so that the State Government may make rules to regulate the fee chargeable from the persons dealing with the sale of stamps and stamp papers;

(9) omitting the provision regarding sale of translation of the Indian Stamp Act at the price not exceeding 25 paise per copy;

(10) enhancing and fixing the amount of stamp duty at Rs 10 on the instruments described in Articles 1, 4, 5(a), 20, 24, 28, 34-A, 42, 43(a), 44, 48(a), 50, 51, 60 and 65 of Schedule 1-B of the Act;

(11) enhancing, simplifying and fixing the amount of stamp duty in the round figure of Rs 10 on certain instruments of Schedule 1-B of the Act;

(12) charging the instrument of builders agreement with the stamp duty at the rate of conveyance relating to immovable property;

(13) charging the instrument of agreement or memorandum of agreement, relating to the sale of an immovable property, as a conveyance with stamp duty on—

(a) one half of the amount of consideration set forth in the agreement, where possession is not admitted to have been delivered;

(b) full amount of consideration set forth in the agreement, where possession is admitted to have been delivered, with the provision that the duty thus paid shall be adjusted towards the duty payable on the conveyance executed in pursuance of such agreement;

(14) fixing the stamp duty, in respect of agreement relating to deposit of title deeds, at the rate of Rs 20 for every Rs 1000 or part thereof of the amount of loan or debt if such loan or debt is repayable on demand or at such time which is more than three months from the date of instrument evidencing the agreement and also clarifying that any letter, note, memorandum or writing relating to deposit of title deeds, whether written or made before, or at the time of, or after, the deposit of title deeds is effected, shall be deemed to be an instrument evidencing such agreement;

(15) inserting the provision to enhance the stamp duty on the instrument of Bank Guarantee;

(16) making the conveyance, relating to immovable property, chargeable in three slabs with slight enhancement in the rate of stamp duty;

(17) making the conveyance, relating to movable property chargeable with stamp duty at the rate of rupees twenty per thousand rupees of consideration or part thereof;

(18) enhancing the stamp duty on certificate or other document or letter of allotment of shares from fifty paise to one rupee;

(19) reducing of the stamp duty on the lease relating to flat or building for a period up to five years.

The Indian Stamp (Uttar Pradesh Amendment) Bill, 1997 is accordingly introduced.

1. Short title, extent and commencement.—(1) This Act may be called the **Indian Stamp (Uttar Pradesh Amendment) Act, 1997**.

(2) It shall extend to the whole of Uttar Pradesh.

(3) It shall come into force on such date as the State Government may, by notification, appoint in this behalf.

NOTES

Commencement of Act.—When the Legislature fixes the date and clearly expresses the intention that the Act shall come into force from that date, it is immaterial whether the Bill after having been passed by both the Houses, receives the assent of the Governor or President, as the case may be, prior to such date or subsequently. In either case, the intention being express and manifest, the Act shall come into force on that date. *Guntur Distt. Co. op. Mkg. Society Ltd. v. State of A.P.*, (1967) 20 STC 476 (AP).

2. Amendment of Section 33 of Act No. 11 of 1899.—In Section 33 of the Indian Stamp Act, 1899 hereinafter referred to as the principal Act, in sub-section (5), after the existing proviso the following proviso shall be *inserted*, namely :—

“Provided further that with the prior permission of the State Government an action under sub-section (4) or sub-section (5) may be taken after a period of four years but before a period of eight years from the date of execution of the instrument.”.

3. Amendment of Section 35.—In Section 35 of the principal Act, in clause (a) of the proviso for the words “five rupees, or, when ten times the amount of the proper duty or deficient portion thereof exceeds five rupees, of a sum equal to ten times such duty or portion;” the following words shall be *substituted*, namely :—

“a sum equal to ten times the amount of the proper duty or deficient portion thereof;”.

4. Omission of Section 39.—Section 39 of the principal Act shall be *omitted*.

5. Amendment of Section 40.—In Section 40 of the principal Act in sub-section (1),—

(a) for clause (b) the following clause shall be *substituted*, namely :—

“(b) if he is of opinion that such instrument is chargeable with duty and is not duly stamped, he shall require the payment of the proper duty or the amount required to make up the deficiency together with a penalty of an amount not exceeding ten times the amount of the proper duty or of the deficient portion thereof;”

(b) after the existing proviso the following proviso shall be *inserted*, namely :—

“Provided further that no penalty shall be levied unless the party concerned has been given a reasonable opportunity of being heard.”.

6. Substitution of Section 47-A.—For Section 47-A of the principal Act, the following section shall be *substituted*, namely :—

“47-A. *Undervaluation of the instrument.*—(1) If the market value of any property which is the subject of any instrument, on which duty is chargeable on market value of such property, as set forth in such instrument, is less than even the minimum value determined in accordance with the rules made under this Act, the registering officer appointed under the Registration Act, 1908 shall, before registering the instrument, refer the same to the Collector for determination of the market value of such property and the proper duty payable thereon.

(2) On receipt of a reference under sub-section (1) the Collector shall, after giving the parties a reasonable opportunity of being heard and after holding an inquiry in such manner as may be prescribed by rules made under this Act, determine the market value of the property which is the subject of such instrument and the proper duty payable thereon.

(3) The Collector may, suo motu, or on a reference from any court or from the Commissioner of Stamps or an Additional Commissioner of Stamps or a Deputy Commissioner of Stamps or an Assistant Commissioner of Stamps or any officer authorised by the State Government in that behalf, within four years from the date of registration of any instrument on which duty is chargeable on the market value of the property, 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 the market

value, of the property which is the subject for of such instrument, and the duty payable thereon, and if after such examination he has reason to believe that the market value of such property has not been truly set forth in such instrument, he may determine the market value of such property and the duty payable thereon:

Provided that, with the prior permission of the State Government, an action under this sub-section may be taken after a period of four years but before a period of eight years from the date of registration of the instrument on which duty is chargeable on the market value of the property.

(4) If on enquiry under sub-section (2) and examination under sub-section (3) the Collector finds the market value of the property :—

- (i) truly set forth and the instrument duly stamped, he shall certify by endorsement that it is duly stamped and return it to the person who made the reference;
- (ii) not truly set forth and the instrument not duly stamped he shall require the payment of proper duty or the amount required to make up the deficiency in the same together with a penalty of an amount not exceeding four times the amount of the proper duty or the deficient portion thereof.

(5) The instrument produced before the Collector under sub-section (2) or under sub-section (3) shall be deemed to have come before him in the performance of his functions.

(6) In case the instrument is not produced within the period specified by the Collector, he may require payment of deficit stamp duty, if any, together with penalty on the copy of the instrument in accordance with the procedure laid down in sub-sections (2) and (4).”.

7. Amendment of Section 64.—In Section 64 of the principal Act, for the words, “with fine which may extend to five thousand rupees,” the words “imprisonment for a term which may extend to three months or with fine which may extend to ten thousand rupees or with both” shall be *substituted*.

8. Amendment of Section 73-A.—In Section 73-A of the principal Act,—

(a) for sub-section (1) the following sub-section shall be *substituted*, namely :—

“(1) Where the Collector has reason to believe that any instrument chargeable to duty has not been charged at all or has been incorrectly charged with duty leviable under this Act, he or any other officer authorised by him in writing in this behalf may enter upon any premises where the Collector has reason to believe that any registers, books, records, papers, maps, documents or proceedings relating to or in connection with any such instrument are kept and to inspect them, and to take such notes, copies and extracts as the Collector or such officer deems necessary.”

(b) in sub-section (2) after the word “papers” the word “maps” and after the word “notes” the word “copies” shall be *inserted*.

9. Amendment of Section 74.—In Section 74 of the principal Act, for clause (c), the following clause shall be *substituted*, namely :—

“(c) the duties and remuneration of and the fees chargeable from such person.”

10. Omission of Section 78.—Section 78 of the principal Act shall be *omitted*.

11. Amendment of Article 1 of Schedule 1-B.—In Schedule 1-B to the principal Act, hereinafter referred to as the said Schedule, in Article 1 (Acknowledgment) in the column relating to the “description of instrument” for the words “twenty rupees” the words “one thousand rupees”, and in the column relating to the “Proper Stamp Duty” for the words “Fifty paise” the words “ten rupees” shall be *substituted*.

12. Substitution of Article 4.—In the said Schedule, for Article 4 (Affidavit), the following Article shall be *substituted*, namely :—

(b) for clause (d) the following clauses shall be substituted, namely:—

- “(d) the procedure for surrender, acceptance, custody and release of cows, bulls or bullocks;
 (dd) the terms and conditions of release of cows, bulls or bullocks.”.

The Uttar Pradesh Krishi Utpadan Mandi Samitis (Alpakalik Vyavastha) (Sanshodhan) Adhyadesh, 2001¹

[U.P. ORDINANCE NO. 25 OF 2001]

(Promulgated by the Governor in the Fifty-second Year of the Republic of India)

An Ordinance further to amend the Uttar Pradesh Krishi Utpadan Mandi Samitis (Alpakalik Vyavastha) Adhiniyam, 1972

Whereas the State Legislature is not in session and the Governor is satisfied that circumstances exist which render it necessary for him to take immediate action;

Now, therefore, in exercise of the powers conferred by clause (1) of Article 213 of the Constitution, the Governor is pleased to promulgate the following Ordinance:—

1. Short title.—This Ordinance may be called the **Uttar Pradesh Krishi Utpadan Mandi Samitis (Alpakalik Vyavastha) (Sanshodhan) Adhyadesh, 2001.**

2. Amendment of Section 2 of U.P. Act No. 7 of 1972.—In Section 2 of the Uttar Pradesh Krishi Utpadan Mandi Samitis (Alpakalik Vyavastha) Adhiniyam, 1972, in sub-section (1), for the words and figures “till December 31, 2001” the words and figures “till December 31, 2002” shall be substituted.

The Indian Stamp (Uttar Pradesh Second Amendment) Act, 2001²

[U.P. ACT NO. 38 OF 2001]

(As passed by the Uttar Pradesh Legislature)

An Act further to amend the Indian Stamp Act, 1899 in its application to Uttar Pradesh

It is hereby enacted in the Fifty-second Year of the Republic of India as follows:—

Prefatory Note—Statement of Objects and Reasons.—With a view to preventing the evasion of stamp duty and ensuring realisation thereof, it has been decided to amend the Indian Stamp Act, 1899 in its application to Uttar Pradesh mainly to provide for,—

- (a) including the “Electronic storage device” within the definition of “Instrument”;
- (b) defining the expression “Instrument of Gift” and “Public Office”;
- (c) clarifying the chargeability of stamp duty on the instruments of “Note or memorandum”;
- (d) empowering the State Government to fix, by notification, the fee under sub-section (1) of Section 31;
- (e) the procedure for dealing with the instrument of conveyance etc., if undervalued;
- (f) limitation of sixty days for an appeal against the order of the Collector under Chapter-IV, Chapter-V or under clause (a) of the first proviso to Section 26.

The Indian Stamp (Uttar Pradesh Second Amendment) Bill, 2001 is introduced accordingly.

1. Promulgated by the Governor on December 24, 2001 and published in the U.P. Gazette, Extra., Part 2, Section (Ka), dated 24th December, 2001, p. 2.

2. Received the assent of the President on November 8, 2001 and published in the U.P. Gazette, Extra., Part 1, Section (Ka), dated 15th November, 2001, pp. 5-8.

1. Short title, extent and commencement.—(1) This Act may be called the **Indian Stamp (Uttar Pradesh Second Amendment) Act, 2001**.

(2) It extends to the whole of Uttar Pradesh.

(3) It shall come into force on such date as the State Government may, by notification in the Official Gazette, appoint in this behalf.

2. Amendment of Section 2 of Act No. 2 of 1899.—In Section 2 of the Indian Stamp Act, 1899, hereinafter referred to as the principal Act,—

(a) for sub-section (14), the following sub-section shall be *substituted*, namely:—

'(14) *Instrument*.—"Instrument" includes every document and record created or maintained in or by an electronic storage and retrieval device or media by which any right or liability is, or purports to be, created, transferred, limited, extended, extinguished or recorded;'

(b) after sub-section (14), the following sub-section shall be *inserted*, namely:—

'(14-A) *Instrument of Gift*.—"Instrument of Gift" includes an instrument whether by way of declaration or otherwise, for making or accepting an oral gift;'

(c) after sub-section (22), the following sub-section shall be *inserted*, namely:—

'(22-A) *Public Officer*.—"Public Officer" means a Public Officer as defined in clause (17) of Section 2 of the Code of Civil Procedure, 1908 and includes every officer working in connection with the affairs of any of the following organizations, namely:—

(a) any statutory body or authority constituted under any Uttar Pradesh Act;

(b) a "Financing Bank" or "Central Bank" as defined in clause (k) of Section 2 of the Uttar Pradesh Co-operative Societies Act, 1965;'

3. Amendment of Section 29.—In Section 29 of the principal Act,—

(a) in clause (a), after the words and figures, "No. 40 (Mortgage deed)," the words and figure, "No. 43 (Note or Memorandum)" shall be *inserted*;

(b) after clause (f) the following clause shall be *inserted*, namely:—

"(ff) in the case of an Instrument of Gift, by the donee."

4. Amendment of Section 31.—In Section 31 of the principal Act, in sub-section (1), for the words, "such amount not exceeding five rupees and not less than fifty paise as the collector may in each case direct", the words, "such amount as may be fixed by the State Government by notification in the Official Gazette", shall be *substituted*.

5. Amendment of Section 40.—In Section 40 of the principal Act, after sub-section (1), the following sub-sections shall be *inserted*, namely:—

"(1-A) The Collector shall also require, along with the amount of deficit stamp duty or penalty required to be paid under clause (b) of sub-section (1), the payment of a simple interest at the rate of one and half per cent per mensem on the amount of deficit stamp duty calculated from the date of the execution of the instrument till the date of actual payment :

Provided that the amount of interest under this sub-section shall be recalculated if the amount of deficit stamp duty is varied on appeal or revision or by any order of a competent court or authority.

(1-B) The amount of interest payable under sub-section (1-A) shall be added to the amount due and be also deemed for all purposes to be part of the amount required to be paid.

(1-C) Where realisation of the deficit stamp duty remained stayed by any order of any court or authority and such order of stay is subsequently vacated, the interest referred to in sub-section (1-A) shall be payable also for any period during which such order of stay remained in operation.

(1-D) Any amount paid or deposited by, or recovered from, or refundable to a person under the provisions of this Act, shall first be adjusted towards the deficit stamp duty or penalty outstanding against him and the excess, if any, shall then be adjusted towards the interest, if any, due from him.”

6. Amendment of Section 42.—In Section 42 of the principal Act,—

- (a) in the heading for the words and figures “Sections 35, 40 or 41”, the words and figures, “Sections 35, 40, 41 or 47-A” shall be *substituted*.
- (b) in sub-section (1), for the words and figures “Section 40 or Section 41,” the words and figures “Section 40, Section 41 or Section 47-A” shall be *substituted*.

7. Amendment of Section 47-A.—In Section 47-A of the principal Act,—

- (a) for sub-section (1), the following sub-section shall be *substituted*, namely:—

“(1)(a) If the market value of any property which is the subject of any instrument, on which duty is chargeable on the market value of the property as set forth in such instrument, is less than even the minimum value determined in accordance with the rules made under this Act, the registering officer appointed under the Registration Act, 1908 shall, notwithstanding anything contained in the said Act, immediately after presentation of such instrument and before accepting it for registration and taking any action under Section 52 of the said Act, require the person liable to pay stamp duty under Section 29, to pay the deficit stamp duty as computed on the basis of the minimum value determined in accordance with the said rules and return the instrument for presenting again in accordance with Section 23 of the Registration Act, 1908.

(b) When the deficit stamp duty required to be paid under clause (a), is paid in respect of any instrument and the instrument is presented again for registration, the registering officer shall certify by endorsement thereon, that the deficit stamp duty has been paid in respect thereof and the name and the residence of the person paying them and register the same.

(c) Notwithstanding anything contained in any other provisions of this Act, the deficit stamp duty may be paid under clause (a) in the form of impressed stamps containing such declaration as may be prescribed.

(d) If any person does not make the payment of deficit stamp duty after receiving the order referred to in clause (a) and presents the instrument again for registration, the registering officer shall, before registering the instrument, refer the same to the Collector, for determination of the market value of the property and the proper duty payable thereon.”

- (b) in sub-section (3), the following explanation shall be *inserted*, namely:—

“*Explanation.*—The payment of deficit stamp duty by any person under any order of registering officer under sub-section (1) shall not prevent the Collector from initiating proceedings on any instrument under sub-section (3).”

- (c) after sub-section (4), the following sub-sections shall be *inserted*, namely:—

“(4-A) The Collector shall also require along with the deficit stamp duty or penalty required to be paid under clause (ii) of sub-section (4), the payment of a simple interest at the rate of one and half per cent per mensem on the amount of deficit stamp duty calculated from the date of the execution of the instrument till the date of actual payment :

Provided that the amount of interest under this sub-section shall be recalculated if the amount of deficit stamp duty is varied on appeal or revision or by any order of a competent court or authority.

(4-B) The amount of interest payable under sub-section (4-A) shall be added to the amount due and be also deemed for all purposes to be part of the amount required to be paid.

(4-C) Where realisation of the deficit stamp duty remained stayed by any order of any court or authority and such order of stay is subsequently vacated, the interest referred to in sub-section (4-A) shall be payable also for any period during which such order of stay remained in operation.

(4-D) Any amount paid or deposited by, or recovered from, or refundable to, a person under the provision of this Act, shall first be adjusted towards the deficit stamp duty or penalty outstanding against him and the excess, if any, shall then be adjusted towards the interest, if any, due from him.”

8. Amendment of Section 56.—In Section 56 of the principal Act, after sub-section (1), the following sub-section shall be *inserted*, namely:—

“(1-A) Notwithstanding anything contained in any other provisions of this Act, any person including the Government aggrieved by an order of the Collector under Chapter-IV, Chapter-V or under clause (a) of the first proviso to Section 26 may, within sixty days from the date receipt of such order, prefer an appeal against such order to the Chief Controlling Revenue Authority, who shall, after giving the parties a reasonable opportunity of being heard consider the case and pass such order thereon as he thinks just and proper and the order so passed shall be final :

Provided that no application for stay of recovery of any disputed amount of stamp duty including interest thereon or penalty shall be entertained unless the applicant has furnished satisfactory proof of the payment of not less than one-third of such disputed amount :

Provided further that where the Chief Controlling Revenue Authority passes an order for the stay of recovery of any stamp duty, interest thereon or penalty or for the stay of the operation of any order appealed against and such order results in the stay of recovery of any stamp duty, interest thereon or penalty, such stay order shall not remain in force for more than thirty days unless the appellant furnishes adequate security to the satisfaction of the Collector concerned for the payment of the outstanding amount.”

9. Amendment of Section 62.—In Section 62 of the principal Act, in sub-section (1), for the words, “shall, for every such offence, be punishable with fine which may extend to five hundred rupees”, the words, “shall, for every such offence, be punishable with imprisonment for a term which shall not be less than one month but which may extend to six months and with fine which may extend to five thousand rupees” shall be *substituted*.

The Uttar Pradesh Technical University (Amendment) Ordinance, 2001¹

[U.P. ORDINANCE NO. 29 OF 2001]

(Promulgated by the Governor in the Fifty-second Year of the Republic of India)

An Ordinance to amend the Uttar Pradesh Technical University Act, 2000

Whereas the State Legislature is not in session and the Governor is satisfied that circumstances exist which render it necessary for him to take immediate action;

Now, therefore, in exercise of the powers conferred by clause (1) of Article 213 of the Constitution, the Governor is pleased to promulgate the following Ordinance:—

1. Short title.—This Ordinance may be called the **Uttar Pradesh Technical University (Amendment) Ordinance, 2001**.

¹ Promulgated by the Governor on December 26, 2001 and published in the U.P. Gazette, Extra., Part 2, Section (Ka), dated 26th December, 2001, p. 2