

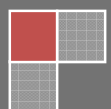
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Kerala Stamp (Fair Value) Rules, 1995

ASHOKAN . PR

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THE KERALA STAMP (FIXATION OF FAIR VALUE OF LAND) RULES, 1995

G.O.(P) No.124/95/TD, dt.23/05/1995 in K.G. Ext. No.497, dt.26/05/1995.

SRO. 645/95.— In exercise of the powers conferred by Section 69 of the Kerala Stamp Act, 1959 (17 of 1959), read with Sections 28A, 45A and 45C thereof, Government of Kerala hereby make the following Rules, namely:—

RULES

1. Short title and commencement.—

- (1) These rules may be called the Kerala Stamp (Fixation of Fair Value of Land) Rules, 1995.
- (2) They shall be deemed to have come into force on and with effect from the 1st day of April, 1994.

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

- (a) “**Act**” means the Kerala Stamp Act, 1959 (17 of 1959);
- (b) “**Collector**” means the Chief Officer who is in charge of the administration of a Revenue District;
- (c) “**Registering Officer**” means an Officer registering documents under the Registration Act, 1908 (Central Act XVI of 1908);
- (d) “**Revenue Divisional Officer**” means the Chief Officer in charge of the administration of a Revenue Division;
- (e) “**Members of family**” means husband, wife, children and the legal heirs of the deceased children, if any;
- (f) “**Village**” means a Revenue Village.

3. Fixation of Fair Value of Land.—

- (1) The Revenue Divisional Officer, shall for the purpose of fixation of fair value of land as required under Section 28A of the Act, ascertain the fair value of land by classifying the lands as those lying in (i) Municipal Corporation Areas (ii) Municipalities and (iii) Rural areas.
- (2) Within each of the above categories, the lands may again be classified as commercial area, residential area, areas adjoining railway station, bus stations, factories, educational institutions etc., agricultural lands (wet and dry) and others as provided in sub-section (2) of the said section.
- ¹(3) Based on the above classification and categorization to be used for comparative valuation, in the same village/area/survey number, for different types of land and also considering the mitigating circumstances, if any, such as land being rocky/water logged or in close proximity to dumping yards, grave yards, or similar other circumstances, the RDO shall fix a draft of the fair value of lands in his jurisdiction.
- (4) The draft of the fair value prepared under sub-rule (3) shall be notified in the Gazette, inviting objections or suggestions, if any, thereon from interested persons.

(5) Copies of the notifications published under sub-rule (4) shall be exhibited in conspicuous places in the office of the RDO, the taluk offices, the village offices, offices of the Grama Panchayats concerned.

(6) The objections and suggestions under sub-rule (4) shall be filed before the Revenue Divisional Officers concerned within a period of sixty days from the date of notification of the draft fair value in Gazette.

(7) After the expiry of the period fixed under sub-rule (6) the RDO shall consider, on merit, the objections and suggestions received within the time limit and shall fix the final fair value of lands in his jurisdiction within a period of sixty days from the date of expiry of the period specified in sub-rule (6).

(8) Fair value shall be fixed in units of "Are".¹

4. Publication of fair value of land.—

(1) The Revenue Divisional Officer shall, after having fixed the fair value of the land as provided in Rule 3, publish a notification in Form 'A' appended to these rules and cause copies of the same exhibited in his office, the Taluk Office, the Village Office, Office of the local body and Offices of the District Registrar and Sub-Registrars concerned.

(2) The Revenue Divisional Officer shall forward copies of the notification to the Superintendent of Government Presses for publication in the Official Gazette and to the District Collector, the Board of Revenue and the Government for information.

(3) The Revenue Divisional Officer shall also forward copies of the Notification to the Inspector General of Registration, the District Registrar and the Sub-Registrars concerned.

5. Filing of Appeal.—

(1) An appeal under sub-section (4) of Section 28A of the Act shall be in Form B affixing court fee stamp to the value of Rs.25.

(2) If the appeal is not preferred in the prescribed form or, without adequate court fee ²[xxxx]², shall be dismissed *in limine*.

(3) The Collector shall examine the appeal taking into account all factors relating to the fair value of the land ³[including the average fair value of five similar or similarly situated plots, where such lands are available]³ and take appropriate decision thereon provided that the petitioners shall be given a reasonable opportunity of being heard before taking a final decision.

(4) The Collector shall take a decision within ⁴[45 days]⁴ from the date of filing of the appeal or within such further time, not exceeding ⁵[15 days]⁵ as may be necessary for the reasons to be recorded in writing.

(5) The decision of the Collector shall be final ⁶[subject to his power of review]⁶.

(6) Collector may call for or receive such evidence as is necessary including compensation awarded by a Court in Land Acquisition cases and valuation given for granting solvency certificates, for determining the fair value.

(7) The Collector shall communicate the decision, either confirming or modifying the fair value fixed, to the appellant, ⁷[the Sub Registrar]⁷ and the Revenue Divisional Officer concerned.

(8) In case the fair value of land has been modified by the Collector in appeal he shall cause publication of the same in Form 'C' in the Official Gazette.

8[5A. Filing of review petition.—

- (1) A review petition under sub-section (5) of Section 28A of the Act may be presented to the Collector within whose jurisdiction the land is situate, within one year from the date of publication of the notification under sub-section (1B) of Section 28A of the Act.
- (2) Every review petition shall be in Form 'D' affixed with a court fee stamp of ₹ 50 (Rupees fifty only).
- (3) On receipt of the review petition; the Collector shall, as soon as possible, examine the same and ensure that:—
 - (a) the person presenting the review petition is aggrieved by the fixation of fair value of land in an appeal under sub-section (4) of Section 28A;
 - (b) adequate court fee stamp has been affixed in the petition;
 - (c) the petition is filed within the prescribed time limit; and
 - (d) it is in conformity with the provisions of the Act and these Rules.
- (4) The Collector shall examine the review petition taking into account all factors relating to the fair value of the land and take appropriate decision thereon after giving the petitioner a reasonable opportunity of being heard.
- (5) The Collector shall take a decision within 45 days from the date of filing of the review petition or within such further time, not exceeding 15 days as may be necessary for reasons to be recorded in writing.
- (6) The decision of the Collector shall be final.
- (7) The Collector shall communicate the decision, either confirming or modifying the fair value of land determined in appeal, to the petitioner, the Sub Registrar and the Revenue Divisional Officer concerned.
- (8) In case the fair value of land has been modified by the Collector in review, he shall cause publication of the same in Form 'E' in the Official Gazette.]⁸

6. Revision of fair value of land.—

- (1) The fair value of land fixed may be revised every five years, or earlier if, in opinion of the Government any substantial change of the fair value of land has taken place.
- (2) The revision under sub-rule (1) shall be made by observing the same procedure as specified in these rules for fixing the fair value of land.

7. Appeal to the Collector against the order of Registering Officer.—

- (1) An appeal under sub-section (4) of Section 45A of the Act shall be presented to the Collector within whose jurisdiction the land is situate, within 30 days from the date of order of the Registering Officer.
- (2) Every appeal petition shall be affixed with court fee stamp of Rs.50 (rupees fifty) and shall be accompanied by a certified copy of the original order.
- (3) On receipt of the appeal petition the Collector shall, as soon as possible, examine the same and ensure that:—
 - (a) the persons presenting appeal has '*locus standi*'.
 - (b) it is filed within the prescribed time; and
 - (c) it is in conformity with provisions of the Act and the Rules.

8. Disposal of Appeal.—

(1) The Collector may before taking final decision, obtain from any source such further information, as may be necessary for the purpose. The Collector may also call for such information as he deems necessary from the parties and,—

- (a) call for any information or record from any public office or authority under the Government or local body;
- (b) examine and record statements from any member of the public, or authority under the Government of a local body; and
- (c) inspect the land after due notice to the parties concerned.

(2) The appellant shall be given a reasonable opportunity of being heard before taking a final decision on the appeal.

(3) The Collector shall pass such orders on the appeal as may deem just and reasonable, within a period of 30 days from the date of filing of the appeal or within such further time not exceeding 15 days as may be necessary, for reasons to be recorded in writing.

(4) The order of the Collector shall be final.

9. Holding of Enquiries and order for purchase of land by Government and Appeal.—

(1) On receipt of a reference under sub-section (1) of Section 45C of the Act, the Collector shall issue a notice to every person by whom and, every person in whose favour the instrument has been executed, informing them of the reference from the registering officer for an order for purchase of the land by the Government and asking the persons likely to be affected thereby to submit to him representations if any, in writing, to show that the fair value of the land has been truly set forth in the instrument and, to produce all evidence in support of their contentions.

(2) The parties shall be given a reasonable opportunity of being heard before taking a final decision.

(3) The Collector may, if he deems fit, record statements from the parties to whom notices under sub-rule (1) have been issued.

(4) The Collector may, for the purpose of enquiry,—

- (a) call for any information or record from any public office or authority under the Government or a local body;
- (b) examine and record statements from any member of the public, or authority under the Government or a local body; and
- (c) inspect the land after due notice to the parties concerned.

(5) After holding the enquiry as provided in sub-rules (1) to (4), the Collector shall pass an order in writing, determining the fair value of the land and the duty payable on the instrument based on such fair value and direct the persons liable to pay the stamp duty, to pay the deficit duty together with such penalty, not exceeding twenty-five per cent of the fair value of the land, within twenty-one days or such further period of time not exceeding 10 days as the Collector may fix, for reasons to be recorded in writing.

(6) On payment of such duty, the Collector shall endorse a certificate of such payment on the instrument under his seal and signature and thereupon the instrument shall be duly registered by the Registering Officer.

(7) If the person fails to comply with the directions under sub-rule (5), the Collector shall order for the purchase of the land by the Government as provided in sub-section (3) of Section 45C of the Act.

- (8)** (a) The Collector shall cause to publish copies of the order issued under sub-rule (7), in his office, the Taluk Office, the Village Office, the office of the Local Body and Offices of the District Registrar and Sub-Registrars concerned.
- (b) The gist of the order shall be published in two dailies having wide circulation in the District.
- (c) The Collector shall forward copies of the order to the Superintendent of Government Presses for publication in the Official Gazette with copies to the Government and the Board of Revenue;
- (d) The Collector shall also forward copies of the order to Inspector General of Registration and the District Registrar concerned.
- (9)** The Government shall provide necessary funds for payment as per sub-section (4) of Section 45C of the Act.

⁹FORM 'A'

[See Rule 4]

NOTIFICATION

No.....

Dated

WHEREAS, it is expedient to publish the fair value of land as required under Section 28A of the Kerala Stamp Act, 1959 read with Rule 4 of the Kerala Stamp (Fixation of Fair Value of Land) Rules, 1995;

Now, THEREFORE, it is hereby made known to the public that the fair value fixed for the land mentioned against each serial number, in respect of the land situated in the survey/resurvey numbers of the village and taluk mentioned against each, shall be as shown against it in column (11) thereof.

SCHEDULE

District:

Taluk:

Village:

Desom:

Serial Number	Survey Number	Sub Division Number	Re-Survey Block	Re-Survey Number	Re-Survey Sub Division Number	Panchayat or Municipality or Corporation	Name of Local Body Panchayat / Municipality / Corporation	Name and number of Ward	Classification by use	Fair Value per Are	Remarks
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)

Revenue Divisional Officer.

Note.— In a village where re-survey process is completed and records are fully maintained according to re-survey, the columns (2) & (3) of the Schedule need not be filled up and where re-survey is not completed, columns (4), (5) and (6) need not be filled up.

Select one of the classifications given below:

1. Commercially important plot,
2. Residential plot with NH/PWD road access,
3. Residential plot with Corporation/Municipality/Panchayat road access,
4. Residential plot with private road access,
5. Residential plot without vehicular access,
6. Garden land with road access,
7. Garden land without road access,
8. Coastal belt,
9. Water logged land,
10. Rocky land,
11. Waste land (Land in close proximity to dumping yards, grave yards or similar other circumstances etc.),
12. Wet land,
13. Hill tract with road access,
14. Hill tract without road access,
15. Government land.]⁹

FORM 'B'

[See Rule 5]

**FORM FOR APPEAL AGAINST THE NOTIFICATION OF LAND VALUE
ISSUED UNDER SECTION 28A OF THE KERALA STAMP ACT**

1. Name of Appellant(s) :
2. Full address :
3. Details of the property subjected to appeal
 - (i) Sy. No. and Sub-Division No. and extent in H.A. Sq.m. :
 - (ii) Name of Village :
 - (iii) Ward/Kara etc. :
 - (iv) Name of Municipality/Corporation/Panchayat :
 - (v) Urban/Rural :
4. Grounds for appeal
 - (a) Fair value fixed by the Revenue Divisional Officer :
 - (b) Fair value according to the appellant :
 - (c) Details of Documents and other details supporting appellant's contentions :

Signature of the Appellant(s)

¹¹[xxxx]¹¹

FORM 'C'

[See Rule 5(8)]

NOTIFICATION

No.....

Dated

Whereas it is expedient to publish a notification showing revised value of land as required under Section 28A of the Kerala Stamp Act, 1959, read with sub-rule (8) of Rule 5 of the Kerala Stamp (Fixation of Fair value of land) Rules, 1995, the fair value of land in Survey No Village Taluk of the District is hereby fixed finally as shown in the Schedule hereto:

SCHEDULE

Name of District	Name of Taluk	Name of Village and Survey Number with Sub-division Number	Corporation/ Municipality/ Panchayat	Ward	Classification by use	Fair Value of the land already fixed	Revised Fair Value of land	Remarks
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)

Collector

..... District

Note.— Use: Predominantly- Commercial/Residential/Agricultural (Wet or dry) & others.

¹²[FORM 'D']

[See Rule 5A(2)]

[Rs. 50]

**FORM FOR REVIEW OF THE FAIR VALUE OF LAND FIXED IN APPEAL
UNDER SECTION 28A(4) OF THE KERALA STAMP ACT, 1959**

Kerala Stamp (Fixation of Fair Value of Land) Rules, 1995.

1. Name of petitioner :
2. Full address :
3. Details of the property in respect of which review
of fair value of land is requested :
 - (i) Survey No., Subdivision No. and extent
in Hectares, Ares and Square meters :
 - (ii) Name of Village :
 - (iii) Ward/Kara etc. :
 - (iv) Name of Municipality/Corporation/ Panchayath :
4. Fair value of land as decided by the Collector in the
appeal filed under sub-section (4) of Section 28A
and details of Notification :
5. Grounds for review :
6. Documents and other details supporting
petitioner's contentions :

DECLARATION

1. I do hereby solemnly declare that all the statements made above are true and correct to the best of my knowledge and belief.
2. I am filing this review petition within the prescribed time limit.
3. The order of the collector in the appeal filed under sub-section (4) of section 28A is attached herewith.

Signature of the petitioner with date.

FORM 'E'

[See Rule 5A(8)]

NOTIFICATION

No.....

Dated

Whereas, it is expedient to publish a notification showing the revised fair value of land as required under sub-section (5) of Section 28A of the Kerala Stamp Act, 1959, read with sub-rule (8) of Rule 5A of the Kerala Stamp (Fixation of Fair Value of Land) Rules, 1995, the fair value of land as described below is hereby fixed finally as shown in the schedule hereto:

SCHEDULE

Name of District	Name of Taluk	Name of Village and Survey Number with Sub-division Number	Corporation/ Municipality/ Panchayat	Ward	Classification by use	Fair Value of the land decided in appeal under Section 28A(4) of the Act (₹/Are)	Revised Fair Value of the land as reviewed under Section 28A(5) of the Act (₹/Are)	Remarks
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)

Collector
..... District]¹²

Footnotes regarding amendments:

1. Substituted by G.O.(P) No.22/04/TD, dt.19/02/2004, published in K.G. Ext. No.430, dt.19/02/2004 as SRO. No.160/2004. Prior to the substitution it read as:
“(3) Based upon above classification and categorization to be used for comparative valuation in the same village/area for different types of land, Revenue Divisional Officer shall proceed to fix fair value of all lands in his jurisdiction.
(4) Necessary reductions shall be granted if there are mitigating circumstances, such as lands being rocky/water-logged or in close proximity of dumping yards, grave yards or Similar other characteristics.”
2. Omitted the words “or not accompanied by necessary documents” by G.O.(P) No.22/04/TD, dt.19/02/2004, published in K.G. Ext. No.430, dt.19/02/2004 as SRO. No.160/2004.
3. Inserted by G.O.(P) No.185/2015/TD, dt.09/10/2015, published in K.G. Ext. No.2320, dt.09/10/2015 as SRO. No.686/2015.
4. Substituted by G.O.(P) No.185/2015/TD, dt.09/10/2015, published in K.G. Ext. No.2320, dt.09/10/2015 as SRO. No.686/2015, for the words “60 days”.
5. Substituted by G.O.(P) No.185/2015/TD, dt.09/10/2015, published in K.G. Ext. No.2320, dt.09/10/2015, as SRO. No.686/2015, for the words “30 days”.
6. Inserted by G.O.(P) No.185/2015/TD, dt.09/10/2015, published in K.G. Ext. No.2320, dt.09/10/2015 as SRO. No.686/2015.
7. Inserted by G.O.(P) No.185/2015/TD, dt.09/10/2015, published in K.G. Ext. No.2320, dt.09/10/2015 as SRO. No.686/2015.
8. Inserted by G.O.(P) No.185/2015/TD, dt.09/10/2015, published in K.G. Ext. No.2320, dt.09/10/2015 as SRO. No.686/2015.
9. Substituted by Notification G.O.(P) No.107/2006/TD, dt.07/10/2006, as SRO. No.729/2006, in K. G. Ext. No.1615, dt.11/10/2006.
10. Inserted by G.O.(P) No.185/2015/TD, dt.09/10/2015, published in K.G. Ext. No.2320, dt.09/10/2015 as SRO. No.686/2015.
11. Omitted by G.O.(P) No.22/04/TD, dt.19/02/2004, published in K.G. Ext. No.430, dt.19/02/2004 as SRO. No.160/2004. Prior to the omission it read as:
“Note.—
 1. The supporting documents should pertain to a land situated close by and similar in respect to the property in question.
 2. The documents produced should not be more than 3 years old.
 3. The appeal is liable to be rejected without any further notice if the appeal petition is not adequately stamped, in complete of submitted without any supporting documents.”
12. Added by G.O.(P) No.185/2015/TD, dt.09/10/2015, published in K.G. Ext. No.2320, dt.09/10/2015 as SRO. No.686/2015.

