

# **U.P. Stamp (Valuation of Property)**

## **Rules, 1997'**

Power contained by the Governor under Section 27. 47-A and 75 of Indian 4 Stamp Act, 1800 (Act No. 2 of 1800) makes the following rules

**1. Short title and commencement** (1) These rules may be called the Uttar Pradesh Stamp (Valuation of Property) Rules, 1997,

(2) They shall come into force with effect from the date of their publication in the Gazette

**2. Definition-** In the these rules unless there is anything repugnant in the subject or context-

**(a)** 'Act' means the Indian Stamp Act. 1899 (Act No. II of 1899).

**(b)** 'Authorised agent' means-

(i) a person holding a power of attorney authorising him to act on behalf of and in the name of his principal, or

(ii) a person empowered by written authority under the hand of his principal.

**(c)** 'Countryside area' means an area other than urban area or semi-urban area.

**(d)** 'Commercial building' means commercial establishment or shop as defined respectively in Clause (4) and Clause (16) of Section 2 of the Uttar Pradesh Dookan Aur Venijya Adhishthan Adhiniyam, 1962.

**(e)** 'Industrial Development area' means an area as defined under Clause (d) of Section 2 of Uttar Pradesh Industrial Area Development Act, 1976 (U.P. Act No. 6 of 1976).

**(f)** 'Referring Officer' means a Court or any of the following-

(i) Commissioner of Stamps, or

(ii) Additional Commissioner of Stamps, or

(iii) Deputy Commissioner of Stamps, or

(iv) Assistant Commissioner of Stamps, or

(v) An officer authorised by Board of Revenue under Section 47-A of the Act.

**(g)** 'Registering officer' means the Registrar or Sub-Registrar appointed under the Indian Registration Act, 1908 (Act No. XVI of 1908).

**(h)** 'Semi urban area' means an area

- (i) other than the urban area declared as development area under Section 3 of the Uttar Pradesh Planning and Development Act, 1973).
- (ii) other than the urban area to which Avas Eevam Vikas Parishad Adhiniyam, 1965 is applicable.
- (iii) of two-kilometre width of revenue village peripheral to an urban area not covered by Clause (i) or Clause (ii).
- (iv) falling under transitional area as defined under the United Provinces Municipalities Act, 1916.

**(i)** 'Section' means a section of the Act.

**(j)** 'Sub-district' means a sub-district formed under sub-section (1) of Section 5 of the Registration Act, 1908 (Act XVI of 1908).

**(k)** 'Urban area' means an area-

- (i) comprised in a metropolitan area, or a municipal area as defined in the Uttar Pradesh Municipal Corporation Act, 1959, or
- (ii) comprised in a smaller area as defined in the United Provinces Municipalities Act, 1916, or
- (iii) comprised in a cantonment as defined under Section 8 of the Cantonments Act, 1924, or
- (iv) demarcated for industrial commercial and residential purposes by the concerned Industrial Development Authority Clause (c) of sub-section (2) of Section 6 of the Uttar Pradesh Industrial Area Development Act, 1976.

**3. Facts to be set forth in an instrument-** In case of an instrument relating to immovable property chargeable with an ad valorem duty, the following in addition to the market value of the property:

(1) In case of land-

**(a)** included in the holding of a tenure holder as defined in the law relating to land tenures-

- (i) the Khasra number and area of each plot forming part of the subject-matter of the instrument,
- (ii) whether irrigated or unirrigated the source of irrigation,
- (iii) if under cultivation whether dofasali or otherwise,
- (iv) land revenue or rent, whether exempted or not, and
- (v) classification of soil supported in case of Instruments exceeding twenty thousand rupees in value by the certified copies or extracts from the relevant revenue records issued in accordance with laws,
- (vi) location (whether lies in an urban area, semi-urban area or country side) and
- (vii) minimum value fixed by the Collector of the district.

**(b)** being non-agricultural land-

area of land in square metre.

- (ii) minimum value fixed by the Collector of the district,
- (iii) location whether lies in urban area or semi-urban or country side).

(2) In case of grove or garden-

- (a) the nature, size, number and age of trees;
- (b) annual recorded land revenue or where the grove is not assessed to any revenue, or is exempt from it, the annual rent and/or premium, if let out, otherwise the average annual income which has arisen from it during the three years immediately preceding the date of the instrument;
- (c) area covered by the grove or garden;
- (d) location (whether lies in urban, semi-urban, or country side).

**(3) In case of building-**

- (a) total covered area and open land, if any, in square metres,
- (b) number of storeys. area and covered area of each storey in square metres.
- (c) whether pukka or katcha construction.
- (d) year of construction.
- (e) actual annual rent.

annual value assessed by any local body and the amount of house tax payable thereon; if any.

- (g) nature of building, whether non-commercial or commercial, and
  - (i) in case the building is non-commercial its minimum value of construction as fixed by the Collector of the district, and

<sup>1</sup>**(3) In case of single unit shop and commercial establishment, minimum land rate per square metre and minimum construction rate per square metre of single unit shop and commercial building as fixed by the Collector of the district.**

**(ii) In case of shops and commercial establishments situated in buildings, other than single unit commercial building, carpet area rate per square metre as fixed by the Collector of the district, and,]**

- (h) location (whether lies in urban. semi-urban or country side).

**<sup>1</sup>[4. Fixation of minimum rate for valuation of land, construction value of non-commercial building and minimum rate of rent of commercial building (1) The Collector of the District shall yearly, as far as possible in the month of August, fix the minimum value per hectare / per square metre of agriculture / non agriculture land, the minimum value per square metre of construction of non-commercial buildings and single unit shops and commercial establishments and the minimum value of carpet area per square metre for shops and commercial establishments situated in buildings, other than single unit commercial buildings, situated in different parts of the district taking into consideration the following facts:**

- (a) in case of agriculture land-
  - (i) classification of soil;
  - (ii) availability of irrigation facility;
  - (iii) proximity to road, market, bus station, railway station, factories, educational institutions, hospitals and Government offices; and
  - (iv) location with reference to its situation in urban area, semi-urban area. or country-side;
  - (v) potentiality as distance from developed area;
- (b) in case of non-commercial building-

- (i) location of building;
- (ii) kind of constructions and value of building;
- (c) In case of commercial building:
  - (i) location of building;
  - (ii) nature of economic activity in the locality;
  - (iii) nature of commercial building; and
  - (iv) floor wise location of property.

(2) The Collector of the district may, suo motu or on an application made to him in this behalf, on being satisfied about the incorrectness of the minimum value of land or per square metre rate of construction of non-commercial or single unit shops and commercial establishments and the minimum value of carpet area per square metre in case of shops and commercial establishments situated in buildings other than single unit commercial buildings fixed by him under sub-rule (1), for reasons to be recorded in writing, revise the same within a period of one year from the date of fixation of minimum value, as the case may be.

**Explanation: -**

- (1) The revision in the rates of immoveable property does not only mean to increase the rates but also to reduce the rates if fixed more than the rates prevailing in such locality.
- (2) The nature of commercial building means economic activities in it.
- (3) The direction issued by Government/Commissioner of stamps shall have the same effect as if it were issued under these rules.
- (4) Single unit shop and commercial establishment shall denote such commercial building where land and total construction situated upon such land is being transferred by a single transaction.
- (5) Shops and commercial establishments situated in commercial buildings other than single unit commercial building shall denote such commercial property where a part of construction on a land is being transferred along with proportionate land and common area.
- (3) The Collector of the district shall after fixing the minimum value per hectare / per square metre of agriculture / non agriculture land and the minimum rate of construction per square metre of non-commercial buildings and single unit shops and commercial establishments and per square metre rate of carpet area of shops and commercial establishments situated in buildings other than single unit commercial building under sub-rule(1) send a statement in three parts to the Registrar, the first part of such statement shall contain the division of district under his jurisdiction, into urban area, semi urban area and the country side, second part shall specify the minimum value of land situated in different parts of the sub-district and the third part shall contain, in the case of non-commercial building and single unit shops and commercial establishments situated in commercial buildings, the minimum value of construction and in case of shop and commercial establishment situated in the building. other than single unit commercial building the minimum rate of carpet area per square metre.]<sup>1</sup>
- (4) The Registrar shall supply copies of statement mentioned in sub-rule (3) to the Sub-Registrars under his control and shall also forward a copy of the same to the Inspector General of Registration, Uttar Pradesh.
- (5) Every Registering Officer shall cause a copy of the above statement to be affixed on the notice board outside the registering offices.

**5. Calculation of minimum value of land, grove, garden and building**

—For the purposes of payment of stamp duty, the minimum value of immovable property forming the subject of an instrument shall be deemed to be such as may be arrived at as follows—

<b>(a) In case of land</b>		<b>Minimum value.</b>
Whether agriculture or non-agriculture		Area of land multiplied by minimum value fixed by Collector of the district under rule 4.
<b>(b) In case of a grove or garden</b>		
(i) if assessed to revenue.		Minimum value of the land as worked out in the manner laid down in Clause (a) plus the value of trees standing thereon, worked out on the basis of the average price of the trees of the same nature, size and age prevailing in the locality on the date of the instrument.
(ii) If not assessed to revenue or is exempted from it or rented.		twenty times the annual rent plus premium, if any, plus the value of trees standing thereon, determined in accordance with sub-clause (i)
(iii) If not assessed to revenue, or is exempted from it and profit has arisen during three years immediately preceding the date of the instrument.		twenty times the average annual profit plus the value of the trees standing thereon determined in accordance with sub-clause (i).
(iv) If not assessed to revenue, or is exempted from it and no profit has arisen during three years immediately preceding the date of the instrument.		twenty times the assumed annual profit plus the value of the trees standing thereon determined in accordance with sub-clause (i).
<b>(c) in case of building:</b>		
(i) Non-commercial building		Minimum value of land whether covered by the construction or not, which is subject matter of instrument, as worked out under Clause (a) plus the value of construction of building arrived at by multiplying the construction area of each floor of the building by the minimum value fixed by the Collector of the district under Rule 4.

**15- Commercial Building:** (i) In case of single unit shop and commercial establishment, value shall be determined by adding minimum value of land whether covered by construction or not, and the value of the constructed area of each floor of the building calculated on the basis of rate fixed by the Collector under rule-4.

(ii) In case of shop and commercial establishments situated in buildings, other than single unit commercial building, value shall be determined by multiplying the minimum rate of carpet area fixed by the Collector under rule-4 with the actual carpet area of the shop and commercial establishment.]

**6. Statement of market value to be furnished to the Registering Officer** (1) The party presenting an instrument relating to immovable property chargeable with ad valorem duty, shall submit along with the statement in duplicate in the form appended to these rules.

(2) The registering officer may call for any additional information from the concerned parties or call for and examine any record maintained by a public officer or authority.

(3) The registering officer shall forward one copy of the Form, received by him under sub-rule (1) to the concerned deputy Commissioner of Stamps or. Assistant Commissioner of Stamps as the case may be.

Explanation (1) If an instrument relates to different kinds of properties the market value of each property shall be specified separately.

(2) If an instrument covers more than one immovable property, situated in different places, market value of each such property shall be specified separately.

**7. Procedure on receipt of a reference or when suo motu action is proposed under Section 47-A-(1)** On receipt of a reference or where action is proposed to be taken suo motu under Section 47-A, the Collector shall issue notice to parties to the instrument to show cause within thirty days of the receipt of such notice as to why the market value of the property set forth in the instrument and the duty payable thereon be not determined by him.

(2) The Collector may admit oral or documentary evidence, if any, produced by the parties to the instrument and call for and examine the original instrument to satisfy himself as to the correctness of the market value of the subject-matter of the instrument and for determining the duty payable thereon.

(3) The Collector may—

- (a) call for any information or record from any public office, officer or authority under the Government or local authority;
- (b) examine and record the statement of any public officer or authority under the Government or local authority;
- (c) inspect the property after due notice to the parties to the instrument.

(4) After considering the representation of the parties, if any, and examining the records and other evidence, the Collector shall determine the market value of the subject matter of the instrument and the duty payable thereon.

(5) If, as a result of such inquiry, the market value is found to be fully and truly set forth and the instrument duly stamped according to such value, it shall be returned to the person who made the reference with a certificate to that effect. A copy of such certificate shall also be sent to the Registering officer concerned.

(6) If as a result of such inquiry, the market value is found to be undervalued and not duly stamped, necessary action shall be taken in respect of it according to relevant provisions of the Act.

**8. Appearance through advocate or authorised agent**—In any inquiry under these rules, any of the parties to the instrument may appear in person or through an advocate or an agent.

**9. Service of notice etc**—All notices, orders and other documents required to be served upon any person shall be deemed to be duly served.

- (a) Where the person to be served is a company, if it is addressed to the secretary of the company at its registered office or at its principal office or place of business and is either—
  - (i) sent by registered post, or
  - (ii) delivered at the registered office or to principal office or place of business of the company.
- (b) Where the person to be served is a firm, if it is addressed to the firm at its principal office of business identifying it by the name or style under which its business is carried on and is either—
  - (i) sent by registered post, or
  - (ii) delivered at the registered office or at principal office or place of business.
- (c) Where the person to be served is a public body or a corporation or society or other body, if it is addressed to the secretary, treasurer or other chief officer of that body at its principal office and is either—

(i) sent by registered post, or

(ii) delivered at that office.

(d) in any case, if it is addressed to the person to be served. and

(i) is given or tendered to him or his authorised agent, or

(ii) is sent by registered post to that person, or

(iii) if such person cannot be found and notice or order or the document sent to him through registered post is received back undelivered, is affixed on some conspicuous part of his last known place of residence or business, or is given or tendered to some member of his family.

10. Fine for breach of rule-A breach of any of these rules by a party to the instrument shall be punishable with fine not exceeding rupees five hundred.

11. Repeal and saving Rule 340, 340-A, 341, 342, 343, 344, 345, 346, 1347, 348, 320, 350, 351 and 352 of Chapter XV of the U.P. Stamp Rules, 1942 are hereby repealed:

Provided that the repeal shall not affect the previous operation of the rules so repealed or anything one or suffered thereunder:

Provided further that anything done or any action taken or order made notification or direction issued shall be deemed to have been taken, made or issued or done under the corresponding provisions of these rules.

**Column-II**  
**Form as hereby substituted**  
(See Rule 6)  
(Strike out what is not relevant)

1. Office of Registrar/Sub-Registrar.....
2. Name and address of the transferor.....
3. Name and address of the transferee.....
4. Location of property (whether located in Urban/Semi-Urban area/Country side).....
5. Approximate distance (in kilometres of metres) of property from nearest road with the name of road and its proximity with.....
6. Approximate distance (in kilometres of metres) of property from railway station, bus-station, public offices, hospitals, factories and educational institution, etc. Mention any one which is nearest to the property under transfer.....
7. Nature of economic, industrial, developmental activity, if any, prevailing in the locality in which property is situate.....
8. Any other special feature affecting the value of the property.....
9. Agreement to sell, if any, made earlier relating to the property under transfer :
10. Consideration for the transfer :
11. Fair market value of the property :
12. Other information :

**In case of Agricultural land**

- (i) the khasra number ;
- (ii) area in hectare;
- (iii) if cultivable, whether do fasali or otherwise;
- (iv) land revenue or rent (whether exempted or not) payable by the tenure-holder;
- (v) land revenue per hectare;
- (vi) whether irrigated by canal, lift canal, well, tank, pumpset, tubewell water or any sources (name the sources);
- (vii) minimum value of land, fixed by the Collector of the district;

**Non-agricultural land**

- (i) khasra/plot number;
- (ii) area (in hectare/square metre);
- (iii) minimum value of land fixed by the Collector of the district:

**In case of grove of garden**

- (i) different types of trees indicating the number of each type;
- (ii) size of trees;
- (iii) age of trees;
- (iv) if not assessed to land revenue, the annual rent and/or premium, actually paid may be indicated. If actuals are not available the assumed annual rent;
- (v) the annual average income which has arisen from it during the three years immediately preceding the date of instrument;
- (vi) if assessed to land revenue, the assessed amount of land revenue.

**In case of non-commercial building**

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1- यह शासनादेशइलेक्ट्रानिकली जारी किया गया है, अतः इस पर हस्ताक्षर की आवश्यकता नहीं है ।

2- इस शासनादेश की प्रमाणिकता वेब साइट <http://shasanadेश.up.nic.in> से सत्यापित की जा सकती है ।

- (i) type of building, i.e., whether tiled, R.C.C., R.B.C. or otherwise;
- (ii) total covered and open area (in square metres);
- (iii) the number of storeys in the building;
- (iv) the covered and open area of each floor or storey in the building;
- (v) whether the walls of the building have been built in brick and cement, brick time, mortar or otherwise;
- (vi) the year of construction of the building;
- (vii) brief description of the quality of the sanitary wares, woodworks, electrical and other fittings and their respective quantities (with brand names if possible);
- (viii) the size and the depth of the well, if any, in the property;
- (ix) minimum value of land per acre/per square metre and fixed by the Collector of the district.

**In case of commercial building**

**1. In case of single unit shop and commercial establishment**

- (i) Total area of land (in square metres) whether covered by the construction or not;
- (ii) nature of economic/commercial activity prevailing on the property;
- (iii) total covered area (in square metres);
- (iv) minimum value of land per square metre as fixed by the Collector of the district;
- (v) the minimum rate of construction per square metre as fixed by Collector of district.

**2. in case of shop and commercial establishment situated in buildings, other than single unit commercial building**

- (i) total carpet area (in square metres)
- (ii) the minimum carpet area rate per square metre fixed by the Collector of the district.

**Verification**

**Signature of transferor**

I..... do hereby solemnly declare that what is stated above is true to the best of my knowledge and belief.

Verified today this ..... day of ..... 19.....

**Signature of transferee**

**Signature of transferor**

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1- यह शासनादेशइलेक्ट्रानिकली जारी किया गया है, अतः इस पर हस्ताक्षर की आवश्यकता नहीं है।

2- इस शासनादेश की प्रमाणिकता वेब साइट <http://shasanadesh.up.nic.in> से सत्यापित की जा सकती है।