Twelfth Kerala Legislative Assembly Bill No. 353

# THE KERALA STAMP (AMENDMENT) BILL, 2010

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Kerala Legislature Secretariat 2010

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#### BILL

further to amend the Kerala Stamp Act, 1959.

*Preamble.*—Whereas, it is expedient further to amend the Kerala Stamp Act, 1959, for the purpose hereinafter appearing;

BE it enacted in the Sixty-first Year of the Republic of India as follows:—

- 1. Short title and commencement.—(1) This Act may be called the Kerala Stamp (Amendment) Act, 2010.
- (2) It shall be deemed to have come into force on the 1st day of April, 2010.
- 2. Amendment of section 28A.—In section 28A of the Kerala Stamp Act, 1959 (17 of 1959) (hereinafter referred to as principal Act), in sub-section (4), for the words "thirty days", the words "ninety days" shall be substituted.
- 3. Repeal and Saving.—(1) The Kerala Stamp (Amendment) Ordinance, 2010 (20 of 2010) is hereby repealed.
- (2) Notwithstanding such repeal, anything done or any action taken under the principal Act as amended by the said Ordinance shall be deemed to have been done or taken under the principal Act as amended by this Act.

#### STATEMENT OF OBJECTS AND REASONS

Sub-section (l) of section 28A of the Kerala Stamp Act, 1959 (17 of 1959) empowers the Revenue Divisional Officer to fix the fair value of the lands situate within the area of his jurisdiction for the purpose of determining the duty chargeable at the time of registration of instruments involving lands. Accordingly, 21 Revenue Divisional Officers in the State have fixed the fair value of lands in the State and necessary notification has been published in the Kerala Gazette Extraordinary No. 515 dated 6th March, 2010. Sub-section (4) of section 28A provides that any person aggrieved by the fixation of fair value under sub-section (l) may, within thirty days of its publication under sub-section (3), appeal to the Collector. Since the notification was voluminous, the printing was

completed only on 25th March, 2010. Its distribution took further time and the notification reached the concerned offices only by the end of March, 2010. So the aggrieved persons could not get enough time to file appeal within the specified time of thirty days from the date of publication of such fair value in the Gazette. Government find it necessary to provide further time to the persons aggrieved by fixation of fair value to file appeal, for which the time limit for filing appeal under sub-section (4) of section 28A is to be extended. Hence, Government have decided to extend the present time limit for filing appeal from thirty days to ninety days immediately so as to enable the aggrieved persons to file appeal. As per the existing provisions, the time limit of thirty days to file appeal against fixation of fair value is over by 4th April, 2010 as the Gazette notification was published on 6th March, 2010. In order to carry out the intention behind the legislation, it is necessary to give retrospective effect to the provisions of the Ordinance. Hence, Government have also decided to give retrospective effect to the amendment with effect from 1st April, 2010.

As the Legislative Assembly was not in session and the above proposal had to be given effect to immediately, the Kerala Stamp (Amendment) Ordinance, 2010 (20 of 2010) was promulgated by the Governor of Kerala on 26th May, 2010 and the same was published in the Kerala Gazette Extraordinary No. 1223 dated 27th May, 2010.

The Bill seeks to replace the Ordinance No. 20 of 2010 by an Act of the State Legislature.

#### FINANCIAL MEMORANDUM

The Bill, when enacted and brought into operation, would not involve any additional expenditure from the Consolidated Fund of the State.

S. SHARMA

## EXTRACT FROM THE RELEVANT PORTION OF THE KERALA STAMP ACT, 1959 (17 OF 1959)

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- 28A. Fixation of fair value of land.—(1) Every Revenue Divisional Officer shall, subject to such rules as may be made by the Government in this behalf, fix the fair value of the lands situate within the area of his jurisdiction, for the purpose of determining the duty chargeable at the time of registration of instruments involving lands.
- (2) The Revenue Division Officer shall, in fixing the fair value of a land under sub-section (1), have regard inter alia to the following matters, namely:—
- (a) development of the area in which the land is situate such as the commercial importance, facilities for water supply, electricity, transport and communications:
- (b) proximity of the land to markets, bus stations, railway stations, factories, educational institutions or other institutions;
- (c) the geographical lie of the land, the nature of the land such as dry, waste, wet or garden land, fertility, nature of crop, yielding capacity and cost of cultivation; and
- (d) such other matters as may be provided in the rules made under this Act.
- (3) The fair value of the land fixed under sub-section (1) shall be published in such manner may be provided in the rules made under this Act.
- (4) Any person aggrieved by the fixation of fair value under sub-section (1) may within thirty days of its publication under sub-section (3), appeal to the Collector.

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