

## COMMERCIAL TAXES AND REGISTRATION DEPARTMENT

#### **DEMAND NO.11**

#### STAMPS AND REGISTRATION

## POLICY NOTE 2022-2023

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# COMMERCIAL TAXES AND REGISTRATION DEPARTMENT DEMAND NO.11 STAMPS AND REGISTRATION POLICY NOTE 2022-2023

#### 1. Introduction

The process of recording property transactions or activities in the form of a document by a designated authority and maintained as perpetual public record is regarded as 'Registration'. The Registration Department is vested with the responsibility of registration of documents and registration of Marriages, Societies, Chits and Partnership Firms.

## 1.1 Historical background of Registration

There are references in history that the system of registration of documents existed in ancient Tamizhagam. According to Sir Henry James Sumner Maine, a renowned British Jurist and Historian, private ownership of land in South India especially in Tamil Nadu, was documented and signatures of purchaser, seller and witnesses affixed thereon for the purpose of registration and under the custody of the kept were Registrars in 'Avanakalari'. Also, replicas of the originals were prepared and preserved for posterity.

#### 1.2 Genesis of the Department

The Registration Department started in the year 1864, with the primary aim of providing information on the nature and extent of rights in a property to the public, now 158 years after its inception, has grown and flourished into a department with the responsibility of administering many Union Acts and State Acts concerning registration activities of citizens.

## 2. Acts administered by the Registration Department

The Registration Department administers as many as 13 Acts, 4 of them fully and 9 partially. The details of Acts

administered by the department are as given below:-

#### 2.1 Registration Act, 1908

The Registration Act, 1908 is one of the oldest Acts and is in implementation since British Rule in India. This Act prescribes procedures to be followed both before and after the registration of documents.

#### 2.2 Indian Stamp Act, 1899

This Act is also under implementation since British period and it provides for due stamping of instruments without which such instruments are not admissible as an evidence in a Court of Law.

## 2.3 Tamil Nadu Societies Registration Act, 1975

This Act provides for the registration of educational, literary, scientific and other Societies and for administration of their activities pertaining to registration, filing of periodical statements etc.

#### 2.4 Chit Funds Act, 1982

Chits are one of the oldest financial practices of the Country. Chit activities are regulated by the Chit Funds Act, 1982. An arbitration mechanism for resolution of disputes between chit subscriber and chit funds company is also functional.

## 2.5 Births, Deaths and Marriages Act, 1886

This Act provides for the safe custody of records/documents relating to birth, death and marriages by the Registration Department and also for issuing extract of the records/registers.

#### 2.6 Indian Partnership Act, 1932

The interest of the partnership firms in their financial, business, trade, occupational and professional activities is secured by the department by registering and filing of records under the Indian Partnership Act, 1932.

## 2.7 Tamil Nadu Registration of Marriages Act, 2009

The Tamil Nadu Registration of Marriages Act, 2009 provides for the compulsory registration of all marriages performed in the State.

## 2.8 Other Acts administered by the Registration Department

- Indian Christian Marriage Act, 1872
- Parsi Marriage and Divorce Act, 1932
- Special Marriage Act, 1954
- Hindu Marriage Act, 1955
- Dowry Prohibition Act, 1961
- Births and Deaths Act, 1969

#### 3. Structure of the department

The establishment of various offices of the department and their authority are

formulated as per the Registration Act, 1908.

There are 9 Registration Zones,

54 Registration Districts, 576 Sub Registrar

offices and three camp offices functioning
in the State.

#### 3.1 Inspector General of Registration

The Inspector General of Registration is the head of the Registration Department and is carrying out several statutory functions such as (i) Chief Controlling Revenue Authority under the Indian Stamp Act, 1899 (ii) Registrar under the Tamil Nadu Societies Registration Act, 1975 and the Chit Funds Act, 1982 and functioning as authority

vested with powers to dispose of the appeals and revisions as provided in various Acts.

## 3.2 Additional Inspectors General of Registration

The Inspector General of Registration is assisted by four Additional Inspectors General of Registration. Their portfolios are classified as below:

- Additional Inspector General of Registration (Stamp and Registration)
- Additional Inspector General of Registration (Chits and Societies) / Additional Registrar of Chits
- 3. Additional Inspector General of Registration (Intelligence)
- 4. Additional Inspector General of Registration (Guideline)

## 3.3 Zonal offices (headed by Deputy Inspector General of Registration)

Registration Department has nine zones each headed by a Deputy Inspector General of Registration who monitors the functioning of the offices of District Registrars operating in their jurisdiction.

The list of zones and the District Registrar offices attached to these zones are as detailed below:

- 1 Chennai Zone
- Chennai (North)
- Chennai (South)
- Chennai (Central)
- Chengalpattu
- Kancheepuram
- Tiruvallur

| 2 | Vellore Zone    | <ul> <li>Vellore</li> </ul>         |
|---|-----------------|-------------------------------------|
|   |                 | <ul> <li>Ranipet</li> </ul>         |
|   |                 | <ul> <li>Tirupathur</li> </ul>      |
|   |                 | <ul><li>Cheyyar</li></ul>           |
|   |                 | <ul> <li>Thiruvannamalai</li> </ul> |
| 3 | Cuddalore       | <ul> <li>Cuddalore</li> </ul>       |
|   | Zone            | <ul> <li>Chidambaram</li> </ul>     |
|   |                 | <ul> <li>Virudhachalam</li> </ul>   |
|   |                 | <ul> <li>Villupuram</li> </ul>      |
|   |                 | <ul> <li>Tindivanam</li> </ul>      |
|   |                 | <ul> <li>Kallakurichi</li> </ul>    |
|   |                 |                                     |
| 4 | Salem Zone      | <ul> <li>Salem (East)</li> </ul>    |
|   |                 | <ul><li>Salem (West)</li></ul>      |
|   |                 | <ul> <li>Namakkal</li> </ul>        |
|   |                 | <ul> <li>Dharmapuri</li> </ul>      |
|   |                 | <ul> <li>Krishnagiri</li> </ul>     |
| 5 | Tiruchirappalli | <ul> <li>Tiruchirappalli</li> </ul> |
|   | Zone            | <ul> <li>Karur</li> </ul>           |
|   |                 |                                     |

Perambalur

- Ariyalur Pudukottai 6 Thanjavur Thanjavur Zone Nagapattinam Mayiladuthurai Pattukottai Kumbakonam Tiruvarur Coimbatore Coimbatore Zone Udhagamandalam Tiruppur Erode Gobichettipalayam
- 8 Madurai Zone
- Madurai (North)
- Madurai (South)
- Dindigul
- Palani
- Periyakulam
- Virudhunagar

- Sivagangai
- Karaikudi
- Ramanathapuram
- 9 Tirunelveli *7*one
- Tirunelveli
- Palayamkottai
- Cheranmahadevi
- Tenkasi
- Thoothukudi
- Kanniyakumari
- Marthandam

## 3.4 Zonal offices (headed by Assistant Inspector General of Registration)

In addition to the 9 Zonal offices headed by Deputy Inspectors General of Registration, 4 Zonal offices headed by Assistant Inspectors General of Registration are functioning at Chennai, Coimbatore, Tiruchirappalli and Madurai to assist the

respective Deputy Inspector General of Registration.

The Zonal Assistant Inspector General of Registration is the designated appellate authority for Sub Registrars who prefer appeal against the final orders passed by the District Registrar (Audit). He/She regularly conducts test audits, surprise checks on building valuation and functioning of the Sub-Registrar offices within his/her jurisdiction.

#### 3.5 Registration Districts

The District Registrar (Administration) is the head of the Registration District. Out of the 54 Registration Districts in

Tamil Nadu, 16 Registration Districts situated in the Corporation areas are headed by District Registrars in the cadre of Assistant Inspector General of Registration.

- (a) District Registrar monitors the functioning of the Sub Registrar offices;
- (b) acts as appellant authority in case of refusal of registration by the Sub-Registrars;
- (c) adjudicates the proper stamping of documents.
- (d) He/She also acts as (i) Registrar of Societies for the respective Registration District under Tamil Nadu Societies Registration Act, 1975 (ii) Registrar of Partnership Firms under Indian Partnership Act, 1932 and (iii) Deputy

- Registrar of Chits under the Chit Funds Act, 1982.
- (e) He/She takes on the deposit of the sealed covers containing Wills and conducts enquiries on compulsory registration of documents and fraudulent registration of documents.

#### 3.6 Sub Registrar offices

There are 576 Sub Registrar offices (Registration Sub Districts) and 3 camp offices spread throughout the State. Registration of documents is also done in 3 camp offices viz., Kulathur attached with Mettur Sub Registrar Office, Kollimalai with

Senthamangalam and Padugapathu with Komadikottai on Tuesdays and Thursdays only.

#### 3.6.1 Duties of Sub Registrar

Sub Registrar effects registration of (i) documents in respect of Property transactions (ii) marriages under the Hindu Marriage Act, 1955 and the Tamil Nadu Registration of Marriages Act, 2009. The Sub Registrar also issues encumbrance certificates and certified copies of documents; solemnizes marriages under the Special Marriage Act, 1954; files the orders like attachments and certificates sent under Section 89 of the Registration Act, 1908 and

acts as the custodian of birth and death records.

## 3.7 District Revenue Officers (Stamps)/Special Deputy Collectors (Stamps)

In cases where the Registering Officer finds that the value of immovable properties forth in documents related set to conveyance, exchange, gift, release οf benami right and settlement presented for registration is lesser than the prevailing market value, he/she refers the document to District Revenue Officer (Stamps)/ the Special Deputy Collector (Stamps) under Section 47A(1) of Indian Stamp Act, 1899 for fixation of the market value. The District Revenue Officer (Stamps)/Special Deputy

Collector (Stamps) in turn will follow the procedures specified in the Tamil Nadu (Prevention of Undervaluation of Stamp Instruments) Rules, 1968 for determining the correct market value of the property. The District Revenue Officer (Stamps)/Special Deputy Collector (Stamps) will collect the deficit Stamp Duty, if any, for the value so determined and return the document to the Sub Registrar office concerned for collection of deficit registration fee.

If the registrants are not satisfied with the value fixed by District Revenue Officer (Stamps)/Special Deputy Collector (Stamps), they can appeal to the Inspector General of Registration under Section 47A(5) of Indian Stamp Act, 1899.

The Inspector General of Registration acting as the Chief Controlling Revenue Authority may take suo-motu action under Section 47A(6) of Indian Stamp Act, 1899, if the value fixed by District Revenue Officer (Stamps)/Special Deputy Collector (Stamps) does not reflect the true value. Further appeal on 47A(5) and 47A(6) cases lies only with High Court as per Section 47A(10) of Indian Stamp Act, 1899.

If the registrant fails to pay the deficit Stamp Duty within 2 months from the date of final orders of the District Revenue Officer (Stamps) / Special Deputy Collector (Stamps) and appeals are not filed, then the registrant has to pay the deficit Stamp Duty along with an interest of 1% per month, for the entire period of default. Otherwise action will be taken under Revenue Recovery Act to collect the deficit Stamp Duty.

#### 3.8 Audit Wing

Stamp Duty and Registration Fee are levied as per the nature of the documents. A separate Audit Wing has been established in Registration Department to monitor the loss of revenue, if any, while collecting Stamp duty and Registration fee by the Registering

Officers. There are 49 audit units, each headed by District Registrar (Audit).

All registered documents are scrutinized / verified by the District Registrar (Audit). Whenever revenue loss is detected, statutory action as prescribed in the Stamp and Registration Acts is invoked. Audit loss details are entered in the Index so that further transactions are restrained in respect of the subject property without collecting the deficit amount due to the State exchequer.

#### 3.9 Building Inspection Wing

Property mentioned in a document is classified as land and building. Details of construction area and facilities therein are

given in Annexure I-A of the document presented for registration. Stamp Duty and Registration Fee are levied on the value of both the land and buildings.

Sub-Registrars conduct the inspection of buildinas with the value helow Rs.50.00 Lakh to ascertain the correct value. In case, the value given in the document is difference in Stamp less, Dutv and Registration Fee shall be levied and collected. Two Assistant Executive Engineers from Public Works Department are working in Registration Department on deputation to assess the value of the buildings with the value of Rs.50.00 Lakh and above and special type buildings like commercial complexes, multi-storied buildings, factories etc.

#### 4. Revenue contribution

The Registration Department is one of the huge contributors of revenue to the State exchequer. The total revenue earned by the department during the financial year 2021-2022 is Rs.13,913.65 Crore. This is the collected highest ever revenue in Registration Department and it recorded a hike of Rs.3,270.57 Crore over the revenue earned during the previous year 2020-2021. The number of documents registered during the financial year 2021-22 is increased by

11.22% reaching 29,98,048 documents as against 26,95,650 documents registered during 2020-21.

## 4.1 A comparison of Revenue earned and documents registered

| Year    | No. of<br>Documents | Increase over<br>the previous<br>FY | Revenue<br>(Rs.in<br>Crore) | Increase<br>over the<br>previous<br>FY |
|---------|---------------------|-------------------------------------|-----------------------------|----------------------------------------|
| 2009-10 | 27,31,026           | -03.59%                             | 3,818.25                    | -6.86%                                 |
| 2010-11 | 32,80,503           | 20.12%                              | 5,020.50                    | 31.49%                                 |
| 2011-12 | 35,18,435           | 07.25%                              | 6,619.98                    | 31.86%                                 |
| 2012-13 | 26,90,351           | -23.54%                             | 7,455.41                    | 12.62%                                 |
| 2013-14 | 26,53,291           | -01.38%                             | 8,055.74                    | 8.05%                                  |
| 2014-15 | 25,73,931           | -02.99%                             | 8,279.64                    | 2.78%                                  |
| 2015-16 | 25,28,561           | -01.76%                             | 8,562.38                    | 3.41%                                  |
| 2016-17 | 20,27,916           | -19.80%                             | 7,007.74                    | -18.16%                                |
| 2017-18 | 22,10,595           | 09.01%                              | 9,121.53                    | 30.16%                                 |
| 2018-19 | 25,73,478           | 16.42%                              | 11,071.02                   | 21.37%                                 |
| 2019-20 | 25,87,816           | 00.56%                              | 11,028.23                   | -0.39%                                 |
| 2020-21 | 26,95,650           | 04.17%                              | 10,643.08                   | -3.49%                                 |
| 2021-22 | 29,98,048           | 11.26%                              | 13,913.65                   | 30.73%                                 |

## 4.2 Revenue collected through other sources

Revenue is also collected by way of registering marriages, chits, societies etc.

The details of revenue collected under various heads of account during the financial year 2021-2022 are given below:-

| SI.<br>No | Revenue Details                                              | Revenue<br>collected<br>(Rs.in<br>Crore) |
|-----------|--------------------------------------------------------------|------------------------------------------|
| 1.        | Marriage Registration                                        | 3.80                                     |
| 2.        | Societies Registration                                       | 9.98                                     |
| 3.        | Chits Registration                                           | 14.46                                    |
| 4.        | Other charges (birth and death certificates and DVD charges) | 18.54                                    |
| 5.        | Marketable Securities and Insurance Policies documents       | 366.60                                   |
|           | Total                                                        | 413.38                                   |

#### 5. Market Value Committee

Stamp Duty is levied as a percentage on the market value of the property. Market value is non static in nature. It may increase or decrease over a period of time. To arrive at a fair market value of properties, a State Level Valuation Committee headed by the Inspector General of Registration and District Valuation Committees Level headed bv respective District Collectors are functioning in the State. Market value guidelines are prepared by the Valuation being Sub (District Level Committees) Committees based on the guidelines of Central Valuation Committee (State level committee). Sub Committees may increase the value after proper enquiry. In case of decreasing the value, approval has to be given by the Central Valuation Committee.

The market value guidelines prepared by the valuation sub committees throughout the State were implemented with effect from 01.04.2012. The market value guidelines were reduced by 33% with effect from 09.06.2017.

Market value guidelines are prepared for survey numbers with respect to rural areas and for streets with respect to urban areas. The market value guidelines have

been hosted in the website https://tnreginet.gov.in.

#### 5.1 Rationalisation of Guideline value

To rectify the existing discrepancies in market value guidelines and to fix the market value guidelines in tune with the field realities, orders have been issued by the Government for the constitution 'Guideline Value Rationalization Committee'. This is configured as a two-tier Committee. The High Level Committee in the first tier will periodically recommend guideline values reflecting the true market values conducting public hearings and site visits, consulting the elected representatives and

departments concerned viz., Revenue, Local Administration, Town Planning and NGOs. This High Level Committee will be guided by a Steering Committee headed by the Minister for Commercial Taxes and Registration. The values recommended by the 'Guideline Value Rationalization Committee' will be placed before the existing respective 'Sub Valuation Committees' and `Central Valuation Committee' and based their final on recommendation, rationalized new guideline values will be adopted throughout the State. This will help the registrants to adopt correct Market value in the documents as well as the

Department to generate revenue which is due to the State exchequer.

#### 6. Stamp Duty exemption

The State Government incentivizes industrial undertakings to set up their units in Tamil Nadu by offering concession on Stamp Duty in respect of instruments of sale or lease or lease-cum-sale of land/shed/buildings. This concession is applicable to the following industrial policies:

- 1. Aerospace and Defence Industrial Policy, 2019.
- 2. Tamil Nadu Electric Vehicle Policy, 2019 (exemption upto 31.12.2022)
- 3. Tamil Nadu Electronics Hardware Manufacturing Policy, 2020.
- 4. Tamil Nadu Industrial Policy, 2021.

#### 7. Societies

The Tamil Nadu Societies Registration Act, 1975 provides for the registration of societies espousing educational, literary, scientific and other causes. A group of not less than 7 persons who can be members of the society and who serve with useful and similar objectives may form a society and register the same under the Act with the District Registrar concerned who will issue a digitally signed certificate of registration. The society can download the digitally signed certificate through their user login.

The memorandum and bye-laws of the society are to be signed by

atleast 7 members at the time of registration itself. Every society shall have an executive committee of not less than 3 members to manage the affairs of the society. Election the Executive Committee shall for conducted once in three years. In case of any mismanagement or violation of the provisions of Tamil Nadu Societies Registration Act, the Act empowers the Government to appoint a Special Officer to manage the affairs of such Societies.

The Societies which are registered under the Tamil Nadu Societies Registration Act are mandated to ensure the conduct of atleast one General Body Meeting and filing

of audited accounts with the District Registrar every year. If a Registered Society fails to file any of its statutory filings for a period of three consecutive years, the Registrar may strike off the name of the Society from the register maintained by the Registrar of Societies.

Delay in filing of annual returns is condoned by the District Registrar for a period upto 10 years, by the Inspector General of Registration for a period upto 20 years and by the Government beyond the period of 20 years.

As on 31.03.2022, there are 2,16,823 registered societies in the State and during

the year 2021-22, a sum of Rs.9.98 Crore has been collected from these societies.

## Societies registered in the State as on 31.03.2022

| S.No | Name of the Zone | No of<br>Societies |
|------|------------------|--------------------|
| 1.   | Chennai          | 52,557             |
| 2.   | Vellore          | 22,369             |
| 3.   | Salem            | 25,116             |
| 4.   | Coimbatore       | 16,890             |
| 5.   | Thanjavur        | 12,717             |
| 6.   | Trichy           | 17,885             |
| 7.   | Madurai          | 44,153             |
| 8.   | Tirunelveli      | 15,113             |
| 9.   | Cuddalore        | 10,023             |
|      | Total            | 2,16,823           |

#### 8. Chits

The Chit Funds Act, 1982 and the Tamil Nadu Chit Funds Rules, 1984 have been enacted to ensure the safety of the subscribers' money in the Chit companies. The functioning of the registered Chits is monitored under this Act. The Inspector General of Registration, Additional Inspector General of Registration, Deputy Inspectors General of Registration, District Registrars and Sub Registrars (Chit & Society) are designated as Registrar, Additional Registrar, Registrars, Deputy Registrars Joint Assistant Registrars of Chits respectively. Security Deposit is collected from the Chit companies for issuing Previous Sanction

Order before starting a Chit.

As on 31.03.2022, there are 2,621 registered Chit Companies in the State. A sum of Rs.14.46 Crore was collected from them as revenue under the Act during the year 2021-22.

Registered Chit Companies in the State as on 31.03.2022

| S.No | Name of the Zone | No of Chit<br>Companies |
|------|------------------|-------------------------|
| 1.   | Chennai          | 324                     |
| 2.   | Vellore          | 100                     |
| 3.   | Salem            | 145                     |
| 4.   | Coimbatore       | 543                     |
| 5.   | Thanjavur        | 126                     |

| 6. | Trichy      | 296   |
|----|-------------|-------|
| 7. | Madurai     | 235   |
| 8. | Tirunelveli | 736   |
| 9. | Cuddalore   | 116   |
|    | Total       | 2,621 |

#### 8.1 Chit Arbitration

The disputes arising out of the chit activities are referred to Arbitration Courts headed by Deputy Registrar of Chits (Chit Arbitrators). There are Chit Arbitrators at Chennai (Central), Chennai (North and South) and Coimbatore. In other areas, District Registrars (Administration) discharge the duties as Chit Arbitrator. These Chit Arbitrators hear and pass decrees on the

disputes arising in the functioning of chits and chit groups. Appeal against the orders of the Chit Arbitrator can be preferred to the Government. Civil Court has no powers to entertain any suits in respect of disputes arising under this Act.

#### 9. Partnership Firms

All the District Registrars (Administration) are designated as the 'Registrar of Firms' under the Indian Partnership Act, 1932. The application of new Partnership firm registration can be submitted online and the Partnership Firms are provided with the login ID. The District Registrar registers the partnership firms and

issues a digitally signed certificate of registration. The partnership firms can download the digitally signed certificate through their user login.

Any change in the constitution of the registered partnership firm has to be filed with the Registrar of Firms. Every registered firm has to file a declaration within 3 months from the date of closing of every financial year that the firm is in operation during the financial year. Fees are collected from the partnership firms for the registration and filing of annual declaration, change of address of the firm, change in constitution of

the firm, alteration in the name of partners or address etc.

As on 31.03.2022, there are 6,51,968 registered Partnership Firms in the State and during the year 2021-22, a sum of Rs.1.19 Crore has been collected from the registered Partnership Firms.

## Partnership Firms registered in the State as on 31.03.2022

| SI.<br>No. | Name of the Zone | No. of<br>Firms |
|------------|------------------|-----------------|
| 1.         | Chennai          | 2,62,492        |
| 2.         | Vellore          | 26,052          |
| 3.         | Salem            | 82,721          |
| 4.         | Coimbatore       | 1,30,090        |
| 5.         | Thanjavur        | 5,126           |
| 6.         | Trichy           | 57,332          |

|    | Total       | 6,51,968 |
|----|-------------|----------|
| 9. | Cuddalore   | 12,884   |
| 8. | Tirunelveli | 21,300   |
| 7. | Madurai     | 53,971   |

#### 10. Registration of Marriages

The registration of marriages is done under (i) Hindu Marriage Act, 1955 (ii) Special Marriage Act, 1954 and (iii) Tamil Nadu Registration of Marriages 2009. As per the Tamil Act, Nadu Registration of Marriages Act, 2009, all marriages solemnized in the State are to be compulsorily registered regardless of the professed by the bride religion and bridegroom.

The details of marriages registered under the above said Acts during the year 2021-22 are as follows:

| SI.<br>No. | Marriage Act                                      | Marriages<br>registered |
|------------|---------------------------------------------------|-------------------------|
| 1.         | Tamil Nadu Registration of<br>Marriages Act, 2009 | 96,911                  |
| 2.         | Hindu Marriage Act, 1955                          | 51,261                  |
| 3.         | Special Marriage Act, 1954                        | 8,863                   |

## 10.1 True extracts of Christian Marriage Certificates

The true extracts of certificate of the Christian marriages, solemnized by the priests or the licensees under the Indian Christian Marriages Act, 1872 have been hitherto issued by the Personal Assistant

(General) in the office of the Inspector General of Registration at Chennai only. To enable the Christian public to get the Certificates at their respective Zones, the Government have issued orders in the year 2021-22 authorizing the respective jurisdictional Deputy Inspectors General of Registration to issue the extracts of Marriage Certificate. Also, a facility has been enabled to apply online and download the digitally signed true extracts of marriage certificate. A total of 6,665 true extracts of Christian marriage certificates have been issued in the financial year 2021-2022.

#### 11. Stamp Vendors

Licenses for Stamp Vendors are issued by the District Registrars concerned, based on the conditions stipulated in the Tamil Nadu Stamp Rules. Stamp Vendor licenses are given in the ratio of at least one vendor for every 10,000 population in each District. In order to eliminate the circulation of fake stamp papers, regular reconciliation of the accounts of the Stamp Vendors with that of the Department of Treasuries and Accounts is carried out by the District Registrars every month and by the Sub Registrars every week. There are 4,423 Licensed Stamp Vendors in the State.

#### 12. Document Writers

The Document Writers play an important role in drafting the documents presented for registration. Documents prepared by Advocates are also accepted for registration.

There are three types of licences for Document Writers, viz., 'A' Licence (State level) issued both by the Inspector General of Registration and Deputy Inspector General of Registration of respective zone, 'B' Licence (District level) and 'C' Licence (sub district level) both issued by the District Registrars concerned.

The details of number of Licensed Document Writers as on 31.03.2022 are given below:

| Document Writers with State level licence            | 2,874 |
|------------------------------------------------------|-------|
| Document Writers with District level licence         | 2,002 |
| Document Writers with Sub-<br>District level licence | 312   |
| Total                                                | 5,188 |

There is a separate window in the department's website viz., https://tnreginet.gov.in by which public can create documents on their own by entering the details of purchaser, seller and property details in the portal which automatically generates the required document. Model

forms have also been provided in the website to aid the public in preparing the documents by themselves.

#### 12.1 Document Writers' Welfare Fund

During the year 2021-22, the Document Writers' Welfare Fund has been fully made operational for the benefits of the document writers and their families. Benefits on par with other Welfare Boards will be provided to the document writers through fund. A one-time subscription this Rs.1000/- has to be paid by the document writers to become members and an amount Rs.10/- will be collected of for the registration of each document from

registrants and this amount will be credited into the Document Writers' Welfare Fund. After necessary rules are notified, the welfare schemes will be extended to the document writers who enroll themselves as members in the Welfare Fund.

## 13. Information Technology initiatives of the Department

Registration Department has transformed itself in tune with the changing global scenario, and as a consequential development, computerization was introduced in the year 2000. Speedy solution through simplified and transparent functioning is the objective of this computerization policy of this department.

This has been achieved through digitization, computerization, online activities and web based services by adopting modern technologies. Due to the advent of Information Technology, the following services are provided to the public by the department:

### 13.1 Simplified and Transparent Administration of Registration – 'STAR'

'STAR' is a comprehensive e-governance package using Tamil and English interface in the Registration Department portal https://tnreginet.gov.in catering to various requirements of the registrants.

'STAR' was initially introduced in 23 offices by the then Honourable Chief Minister of Tamil Nadu Dr. Kalaignar M. Karunanidhi on 06.02.2000. All the 579 Sub Registrar Offices of the department have since been computerized in a phased manner as mentioned below:

| Phase                  | Implementation date                 | SRO      | DRO | Total   |
|------------------------|-------------------------------------|----------|-----|---------|
| I                      | 06.02.2000                          | 14       | 9   | 23      |
| II (a)                 | 01.01.2002                          | 89       | 11  | 100     |
| II (b)                 | 13.09.2002                          | 195      | 30  | 225     |
| III                    | 22.03.2006                          | 150      | -   | 150     |
| IV                     | 06.07.2009                          | 108      | -   | 108     |
| V                      | From June, 2010 to January, 2011    | 15       | -   | 15      |
| Newly<br>opened<br>SRO | Between January –<br>February, 2011 | 4        | -   | 9       |
| 3110                   | During the year 2022                | 1        | 4   |         |
| Total                  |                                     | 576 + 3* | 54  | 630 +3* |

<sup>\*</sup>camp Sub Registrar Offices

#### 13.2 Evolution of 'STAR 2.0'

'STAR 2.0' was implemented in 2 phases viz., Phase - I (Module for Document registration) and Phase-II (Module for registration of Chits, Societies, Partnership firms and Marriages).

#### Salient features of 'STAR 2.0'

- Separate login for citizens, document writers and advocates.
- Facility to the public to create the documents in portal by themselves.
- Token booking facility to ensure chronological registration of document/marriages.
- ❖ Token number display facility in all Sub Registrar Offices.
- SMS facility on the document status viz., from the stage of document registration till return of documents, pending documents, Encumbrance

Certificate details status. undervalued documents sent to District Officer (Stamps) / Special Revenue Deputy Collector (Stamps), deficit Stamp Duty and Registration Fee to be paid after field inspection, readiness of the document for return etc.. provided and SMS messages are being sent to the registrants.

- ❖ Facility to send the alert message to the previous owner of the property to restrain wrong registrations.
- ❖ Safe storage of data has been provided at three places viz., State Data Centre (ELCOT, Perungudi), Nearline Data Centre (O/o. the Inspector General Registration, Santhome) and the Disaster Recovery Centre (Pune). Due to this central storage, discrepancies and tampering of documents have been curtailed.
- Online facility to apply for Encumbrance Certificates and Certified Copies has been enabled. The digitally signed and QR Coded Encumbrance Certificates and Certified Copies are sent to the user login.

- Online facility to register the Societies and for making payment of required fees.
- Online facility to register the Partnership Firms and for making payment of required fees.
- Online facility for filing of minutes of registered Chits.
- ❖ Toll free number 1800 102 5174 has been created for answering public queries and getting clarifications/ solutions.

## 13.3 Facility of Internet Protocol (IP) Camera

To enable remote monitoring from headquarters and respective zonal offices,

3 IP Cameras have been installed in each
Sub Registrar office. This has facilitated monitoring the functioning of Sub Registrar

offices from the offices of the Inspector General of Registration and Deputy Inspectors General of Registration.

The recorded video on each registration of document/marriage in the IP Camera is given to the registrants in DVD. An amount of Rs.100/- per DVD is being collected for this purpose.

As per the announcement made by the Minister for Commercial Taxes and Registration during Demand for Grants of 2021 – 2022, Government orders have been issued and action is being pursued to install two additional cameras in Sub Registrar

offices to monitor the activities in the record room also.

#### 13.4 Online payment through banks

Payment through online or directly through the following banks has been facilitated for safe and secure payment of departmental charges:

- 1. Indian Overseas Bank
- 2. Indian Bank
- 3. IDBI Bank
- 4. Central Bank of India
- 5. Punjab National Bank
- 6. Bank of Baroda
- 7. Union Bank of India
- 8. State Bank of India

The State Bank of India is also acting as the aggregator and the software of this bank has been integrated with that of

Registration Department. This enables the payment of departmental charges through 58 scheduled banks and also through the approved payment methods of Net banking, Debit card, Credit card, UPI payment, RTGS, NEFT. Moreover, PoS machines are available in all the Sub Registrar offices to collect the payment upto Rs.1,000/-.

#### 13.5. Free online viewing of Encumbrance Certificate

The property owners can check their property details from anywhere. The registered property transactions could be viewed 24x7 from anywhere in the departmental website at free of cost.

The details of documents for the period from the year 1975 have been digitized and Encumbrance Certificates for this period can be downloaded without any payment. Using this facility, on an average, daily 80,000 Encumbrance Certificates are being downloaded.

## 13.6. Digitization of Index II records prior to the year 1975

Encumbrance Certificates for the period prior to the year 1975 are now being issued after manual verification. Though the department is preserving legally valuable records from the year 1865, citizens mostly apply for Encumbrance Certificates for the period between the years 1950 and 1974.

The Government have ordered to digitize the Index II data for the period from 01.01.1950 to 31.12.1974 at a cost of Rs.24.57 Crore. Tenders for the work have been floated and action is under process.

#### 13.7 e-Stamping

As per the guidance of Union Government, e-Stamping through M/s. SHCIL (Stock Holding Corporation of India Limited) has been facilitated as an alternative mode of payment for Stamp Duty. As a first step, e-Stamping was implemented in 9 Sub Registrar offices in Chennai on 27.5.2010.

Salient features of e-Stamping are:

- It is generated electronically.
- It has a unique number generated through system.
- It can be used like stamp paper for any document like sale deed, mortgage etc.
- Single e-stamp certificate is sufficient for any value of document.

The Authorised Collection Centres (ACC) of M/s. SHCIL include State Bank of India, Indian Overseas Bank and many other nationalized and private banks. Judicial e-Stamp papers are sold through M/s SHCIL at the High Court of Madras both at its principal seat in Chennai and at its Madurai Bench.

## Sales details of e-Stamp papers are as given below:

| Year    | e-Stamp papers | Amount<br>(Rs. in<br>Crore) |
|---------|----------------|-----------------------------|
| 2010-11 | 1,206          | 24.11                       |
| 2011-12 | 6,478          | 113.74                      |
| 2012-13 | 11,924         | 180.90                      |
| 2013-14 | 32,121         | 253.90                      |
| 2014-15 | 67,062         | 236.94                      |
| 2015-16 | 82,384         | 347.78                      |
| 2016-17 | 1,00,587       | 246.02                      |
| 2017-18 | 1,32,757       | 220.46                      |
| 2018-19 | 94,478         | 245.70                      |
| 2019-20 | 1,17,156       | 262.74                      |
| 2020-21 | 2,75,350       | 199.78                      |
| 2021-22 | 18,50,382      | 244.37                      |

## 13.8 Use of Web Camera and Biometric device

Photos and thumb impressions of registrants are being captured using web camera and biometric device respectively in the Sub-Registrar office itself from 29.7.2010.

Wherever it becomes necessary to confirm the identity of the vendor, the thumb impression of the vendor taken through biometric device is compared with the previous thumb impression, if already taken during the registration of the previous document. This has curtailed bogus

registrations, impersonation and manual errors.

#### 13.9 e-sign

The Government have accorded necessary sanction for incurring a recurring expenditure of Rs.28.70 lakhs per annum for obtaining Aadhaar based e-sign for the departmental officials from the Tamil Nadu e-Governance Agency (TNeGA). This e-sign integrated with Aadhaar details is embossed on Encumbrance Certificate, Certified Copy, Society registration certificate, Partnership firm registration certificate issued to the public through online.

## 13.10 Verification of thumb impression/ Iris of Executant and Claimant of the document with Aadhaar details

During registration of document, thumb impression of Executants/Claimants is taken. Comparing and verifying their thumb impression with that in Aadhaar database on a real time basis curb impersonation. Facility for Iris scan comparison with Aadhaar details is also available in all Sub-Registrar offices.

#### 13.11 Automatic Patta Transfer

'STAR 2.0' and 'TAMIL NILAM' of Revenue Department have been integrated. On completion of registration of document, with respect to documents for patta transfer, the details are sent to Revenue Department

through online. These applications are categorized as:

- 1) Applications involving sub division
- 2) Applications not involving sub division

In respect of applications which do not involve sub divisions, if the following conditions are fulfilled, automatic patta transfer takes place in TAMIL NILAM software.

- 1. Seller name is found in patta
- 2. Property without any encumbrance
- 3. Property having correct survey number and sub division
- 4. Details of patta in respect of property, if any, in the name of purchaser in the same village

This scheme has been implemented in rural areas. With respect to urban areas,

integration of 'STAR 2.0' and 'TAMIL NILAM' will be completed shortly and this scheme will be implemented in the urban areas soon.

# 13.12 Automatic sending of application for transfer of name in TANGEDCO, Property Tax of Greater Chennai Corporation and Water Tax of CMWSSB

The optional online facility for sending the application for name transfer to Tamil Nadu Generation of Energy and Distribution Corporation (TANGEDCO) for electricity bills, Greater Chennai Corporation for property tax and Chennai Metropolitan Water Supply and Sewerage Board (CMWSSB) for water tax while registering a property document has

been inaugurated by the Hon'ble Chief Minister of Tamil Nadu on 07.12.2021.

## 14. Transfer of surcharge to Local Bodies

The various Local Body Acts of Tamil Nadu provide for the levy and collection of surcharge duty on transfer of property. Out of the surcharge on Stamp Duty so collected, 3% is retained towards collection charges and the remaining 97% is transferred to the Local Bodies. During the Financial year 2020-21, a total amount of Rs.1572.33 Crore was collected as surcharge and a sum Rs.1525.16 Crore has been transferred to the Local Bodies - both urban and rural.

#### 15. Right to Information Act, 2005

Totally 20,573 petitions were received during the year 2021 and required information was furnished to the public under the Right to Information Act, 2005. For this, a sum of Rs.2,58,128/- was received as fee.

## 16. Initiatives taken by the Government for the welfare of the public

#### 16.1 Grievance redressal

A control room has been established in the office of the Inspector General of Registration through which general public can make complaints through telephone messages, whatsapp messages and e-mails and get their problems resolved. On a daily basis, nearly 150 to 200 calls are being received and grievances redressed.

per the announcement of the As Commercial Minister for Taxes and Registration in the Legislative made Assembly during the 2021-22 Session, a practice of holding 'Grievance redressal day' on Monday has been commenced. Petitions are being received directly from the public in the offices of the Deputy Inspectors General of Registration and District Registrars every week on Monday. These petitions are scrutinized and quick disposal is given by the concerned authorities.

## 16.2 Special Investigation Team for probing into registration violations

The Government have ordered to form a Special Investigation Team to probe into the registration violations carried out in the past and to furnish a report to Government on fraudulent registrations and registrations causing revenue loss. Based on the report of Investigation Team, this fraudulent registrations will be rectified and statutory as criminal action will pursued well as be against the fraudsters and the interest of the land owners will genuine be protected. During the year 2021-22, a sum of Rs.80.00 lakhs has been sanctioned as non-recurring expenditure and Rs.2.20 Crore as recurring expenditure for this purpose.

# 16.3 Cancellation of fraudulent registrations

The existing provisions of the Registration Act, 1908 do not empower the registering officer or any other authority to cancel a document once registered, if found to have been registered on the grounds of fraud, impersonation etc., causing grave hardship to the public. Hence, to mitigate the sufferings of the registrant public, the Government decided to the amend provisions of the Registration Act, 1908 in so far as its applicability to the State. A Bill, therefore, was passed in the Legislative Assembly empowering the District Registrars to cancel the documents registered fraudulently or by impersonation. This bill has been sent to Government of India for obtaining the assent of the President of India.

## 16.4 True extracts of Christian Marriage Certificates

During the year 2021-22, orders have been issued for enabling the Christian public to obtain the extracts of the marriage certificates through online as well as in the respective jurisdictional offices of the Deputy Inspectors General of Registration.

# 16.5 Reorganization of Sub Registry jurisdiction

The survey numbers of some of the hamlet villages are found to be separated from the main village and they are in different Sub-Registrar offices. Due to this, the public have to visit the respective office to register their documents. To assuage this problem faced by the public, the Government have ordered to merge all the hamlet villages with the main village so that all the villages in a revenue taluk will fall within one sub-district. This registration ongoing process the registration will ease document and transfer of revenue records like Patta.

## 16.6 Creation of new Registration Districts

Action has been pursued to align the iurisdiction of the registration districts co-terminus with the jurisdiction of the revenue districts. During the year 2021-22, new registration districts have been created in Tiruvallur, Tiruvarur, Perambalur, Ranipet Tirupathur which have co-terminus and jurisdiction with the corresponding revenue districts. A sum of Rs.95.22 lakhs has been the year 2021-22, as sanctioned in non-recurring expenditure and Rs.320.86 lakhs as recurring expenditure for this purpose.

#### 17. Conclusion

objective of the Registration The Department is to provide a satisfactory service to the general public who come for registering their documents. The timely and immediate response of the department and its various reformatory measures taken during the financial year 2021-22, have received much accolades from the general public. The increasing reliability of the public towards the Registration Department and the Department's changed approach towards the registrants have positively reflected on the phenomenal growth achieved in revenue collection by the department during the year 2021-2022. The revenue collection during this period has surpassed the annual revenue earned in the past 10 years. This will stand as a testimony to the success of efforts taken by the relentless the department both in pleasingly serving the public and in earning more registrant revenue which is due to the State. The department is making constant endeavors to improve the quality of services so as to meet the growing expectations of the general public.

# P.MOORTHY Minister for Commercial Taxes and Registration



The Revenue collection details under various Acts in the year 2021-2022

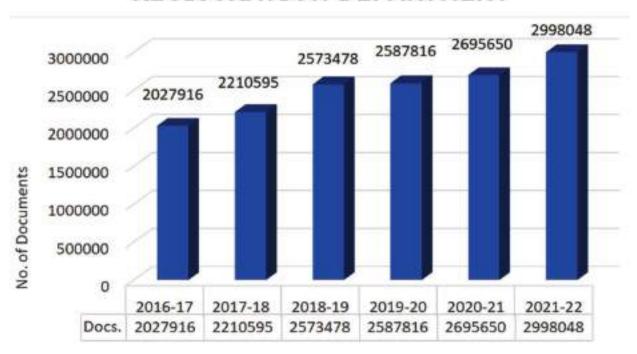


Revenue details from 2016-2017 to 2021-2022

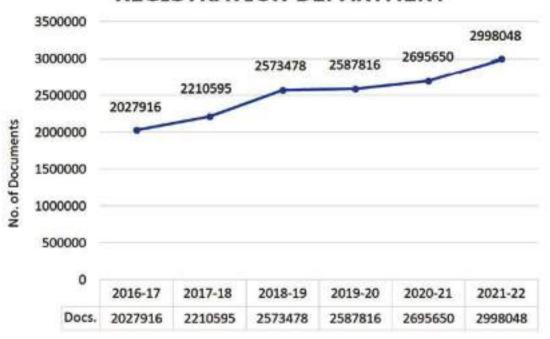
Amount (Rs. in Crore)



Revenue details from 2016-2017 to 2021-2022



Document registration details from 2016-2017 to 2021-2022



Document registration details from 2016-2017 to 2021-2022



Hon'ble Tamil Nadu Chief Minister Thiru.M.K.Stalin inaugurated New Buildings of Integrated District Registrar Office Complex and 11 Sub Registrar Offices at a cost of Rs.14.27 Crore and also linking of the Registration Department software with the softwares of the Greater Chennai Corporation, CMWSSB and TANGEDCO at Secretariat on 07.12.2021.



The Registration Department review meeting was convened by the Minister for Commercial Taxes and Registration on 29.11.2021 at the office of the Inspector General of Registration.



Minister for Commercial Taxes and Registration convened Madurai Zone Public Opinion meeting on Reorganisation at Madurai Collectorate on 24.12.2021.



Hon'ble Tamil Nadu Chief Minister Thiru.M.K.Stalin felicitated Minister for Commercial Taxes and Registration on 04.04.2022 for achieving a revenue of Rs.13,913.65 Crore in the Registration Department during 2021–2022.

வணிகளி, பதிவுத் துறைகளில்

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News items related to the Registration Department



New Integrated Registration Complex Building of Vridachalam Registration District.



New Sub Registrar Office Building at Vikiramasingapuram in Tirunelveli Zone.