

GOVERNMENT OF ANDHRAPRADESH

ABSTRACT

Registration and Stamps Department - Indian Stamp Act, 1899 -Registration of Partition deeds by Succession involving Ancestral Agricultural Properties – Revised chargeability of stamp duty in addition to existing provisions – Amendment - orders – issued.

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REVENUE (REGISTRATION.I) DEPARTMENT

G.O.MS.No. 478

Dated: 05-12-2025

Read the following:

- 1.G.O.Ms.No.395, Revenue (Regn.I) Department, Dt. 26.11.2014.
2. Circular Memo.No.S1/P/5860/2021,Dt:02-11-2021 of C&IG,R&S,A.P.
3. Representation of NAREDCO, Andhra Pradesh,dt.6-12-2024.
- 4.From the C&IG, R&S, A.P.,Letter No.S1/P/5860/2021, Dt.23.01.2025.
- 5.From the C&IG, R&S, A.P.,Letter No.S1/P/5860/2021, Dt.31-7-2025.

ORDER:-

In the GO first read above, orders were issued fixing the stamp duty leviable under Article 40 of Schedule I-A for partition deeds @ 1% of the value of the separated shares when executed among family members, and @ 2% when executed among others.

2. In the reference second read above, the Commissioner and Inspector General of Registration and Stamps, Andhra Pradesh, issued certain instructions relating to the levy of stamp duty and registration fee on partition deeds executed among family members. However, these instructions have led to many audit objections and numerous representations from the registering public, stating that the instructions are not in accordance with the provisions of the Indian Stamp Act, 1899 and are causing undue hardship. Therefore, the Commissioner and Inspector General, Registration and Stamps, Andhra Pradesh, in the reference 4th read above, has requested the Government to revise the existing instructions and enforce a uniform procedure for the levy of stamp duty on partition deeds.

3. In the reference 5th read above, the Commissioner and Inspector General of Registration and Stamps, Andhra Pradesh further informed that a substantial portion of partitions take place without registration, particularly during succession-based mutations, which bypass the revenue-generating framework. In the event of intestate death (i.e., without a will), the legal heirs acquire property as co-parceners with undivided shares, as per personal succession laws (e.g., Hindu Succession Act, 1956). Mutation is often done based on legal heir certificates or affidavits, without insisting on a registered partition deed, in violation of Section 17(1)(b) of the Registration Act, 1908, which mandates registration of non- testamentary instruments affecting immovable property. In view of this, the Commissioner and Inspector General has requested the Government to modify the orders issued in the G.O first cited and to prescribe slab-wise fixed stamp duty under Article 40 of Schedule 1-A of Indian Stamp Act, 1899 be adopted specifically for ancestral agricultural property partitions devolved by succession in cases of intestate deaths in addition to the existing provisions.

4. Government after careful examination of the matter hereby insert a provision in respect of article 40 of Schedule 1A to Indian Stamp Act, 1899 amending the notification issued in G.O.Ms.No.395, Revenue (Regn.1) Department, dated 26.11.2014, prescribing stamp duty on partition deeds executed in respect of ancestral agricultural properties devolving by succession in cases of intestate deaths. Under the provision, the stamp duty shall be fixed at Rs.100 for documents where the total market value of the property under partition does not exceed Rs.10.00 lakhs, and at Rs.1,000/- for documents where the total market value exceeds Rs.10.00 lakhs.

5. Further, the Government here by rescind the instructions issued in Circular Memo No.S1/P/5860.2021, dated 02.11.2021 on partition deeds by the Inspector General, Registration & Stamps.
6. Accordingly, the following notification will be published in an Extra-ordinary Issue of the Andhra Pradesh Gazette, dated: 05.12.2025.

NOTIFICATION

In exercise of the powers conferred by clause (a) of sub-Section (1) of Section 9 of the Indian Stamp Act,1899, the Government of Andhra Pradesh hereby amend the Notification issued in GO Ms No. 395, Revenue (Reg-I) Department, dt. 26.11.2014 by duly inserting a provision in respect of instruments falling under Article 40, to levy stamp duty on partition deeds executed in respect of ancestral agricultural properties devolving by succession in cases of intestate deaths, in addition to the existing provisions, as indicated below, with immediate effect: -

TABLE

Article of Schedule 1-A	Nature of Document	Rate of Stamp Duty now fixed
Article 40	iii) Partition deeds executed in respect of ancestral agricultural properties devolving by succession in cases of intestate deaths: a. where the total market value of the property under partition does not exceed Rs.10.00 lakhs. b. where the total market value of the property under partition exceeds Rs.10.00 lakhs	 Rs.100 (fixed) Rs. 1000 (fixed)

(BY ORDER AND IN THE NAME OF THE GOVERNOR OF ANDHRA PRADESH)

G. SAI PRASAD
SPECIAL CHIEF SECRETARY TO GOVERNMENT(FAC)

To
The Commissioner of Printing, Stationery & Stores Purchase (Publication Wing),
Andhra Pradesh, Mutyalampadu, Vijayawada (with a request to send 100 copies to Government and 100 copies to the Inspector General, Registration & Stamps, A.P., Tadepalli, Guntur District).

The Inspector General, Registration & Stamps, A.P., Tadepalli, Guntur District.

Copy to:
The Accountant General, Andhra Pradesh, Vijayawada
The Law Department, A.P.Secretariat, Velagapudi.
The P.S.to Prl. Secy. to Hon'ble Chief Minister.
The PS/OSD to Hobn'ble Minister (Revenue, Registration& Stamps).
The P.S. to Chief Secretary to Government.
The P.S. to Special Chief Secretary to Government (Land,DM,Rev&R&S)
SC/SF.

//FORWARDED::BY ORDER //

SECTION OFFICER