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GOVERNMENT OF TAMIL NADU
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Part II—Section 2

Notifications or Orders of interest to a Section of the public issued by Secretariat Departments.

NOTIFICATIONS BY GOVERNMENT

COMMERCIAL TAXES AND REGISTRATION DEPARTMENT

REGISTRATION OF INSTRUMENTS OF DEED OF FIRST SALE OF APARTMENT/FLAT/VILLA/ROW HOUSE/ VILLAMENT IN COMPOSITE VALUE - SET OFF OF STAMP DUTY AND REGISTRATION FEE PAID FOR CONSTRUCTION AGREEMENT REGISTERED BEFORE 01.12.2023 UNDER THE INDIAN STAMP ACT, 1899

[G.O. Ms. No. 166,Commercial Taxes and Registration (J1), 19th December 2025, மார்கழி 4, விசுவாவசு, திருவள்ளுவர் ஆண்டு–2056.]

No. II(2)/CTR/1324(b-1)/2025.

In exercise of powers conferred by clause (a) of sub-section (1) of section 9 of the Indian Stamp Act, 1899 (Central Act II of 1899), the Governor of Tamil Nadu hereby reduces the duty chargeable under the said Act in respect of the instruments of deed of first sale of apartment/flat/villa/row house/villament of any real estate project in the following manner:-

The duty chargeable as per Commercial Taxes and Registration Department’s Notification No.II(2)/CTR/1025(b)/2023 published in the *Tamil Nadu Government Gazette* Extraordinary, dated 01.12.2023 shall be levied after deducting the stamp duty already levied for the registration of the construction agreement relating to the same superstructure of the first sale of apartment/flat/villa/row house/villament of any real estate project as envisaged in G.O.(Ms)No.131, Commercial Taxes and Registration (J1) Department, dated 01.12.2023:

Provided that the aforesaid deduction of the duty shall be applicable only in respect of composite deeds of sale registered on or after 01.12.2023 and for which construction agreements registered on or before 30.11.2023.

SHILPA PRABHAKAR SATISH,
Secretary to Government.

NOTIFICATION - II

[G.O. Ms. No. 166,Commercial Taxes and Registration (J1), 19th December 2025,
மார்கழி 4, விசுவாவசு, திருவள்ளுவர் ஆண்டு–2056.]

No. II(2)/CTR/1324(b-2)/2025.

Whereas the Governor of Tamil Nadu is of the opinion that it is necessary in the public interest so to do and in exercise of powers conferred under section 78-A of the Registration Act, 1908 (Central Act XVI of 1908), he, hereby reduces the fee payable under the Table of fees prepared under section 78 of the Act in respect of Instrument of deed of first sale of apartment/flat/villa/row house/villament of any real estate project in the following manner:-

The fee payable under the 2nd proviso to Article 1(a) of the Table of fees shall be levied after deducting the registration fee already paid for the registration of the construction agreement relating to the same superstructure of the first sale of apartment/flat/villa/row house/villament of any real estate project as envisaged in G.O.(Ms) No.131, Commercial Taxes and Registration (J1) Department, dated 01.12.2023:

Provided that the aforesaid deduction of the fees shall be applicable only in respect of composite deeds of sale registered on or after 01.12.2023 and for which construction agreements registered on or before 30.11.2023.

SHILPA PRABHAKAR SATISH,
Secretary to Government.

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