

Copy of circular of the Registrar of Coop. Societies, Madras 5 Circular No. 10/89
CLL dt. 8.4.89.

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Sub: Act and Rules - Tamilnadu Coop. Societies Act 1983 - Stamp duty exemption
under the Act - Issue of notification - reg.

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According to Section 51 of the Tamilnadu Coop. Societies Act 1983 (Tamilnadu Act 30 of 1983) Govt. by notification may exempt any coop. society from remitting stamp duty and registration fees. When the Govt. were addressed to grant exemption under this section for the purpose the Govt. in their letter No. 11274 /CE1/87-10 Cooperation, Food and Consumer Protection Dept. dt. 16.11.88 (Copy enclosed) have clarified that the notification issued in G.O. Ms. No. 2179 Agriculture (Cooperation) dt. 29.6.66 under Section 43 of the erst while Tamilnadu Coop. Societies Act 1961 which correspond to Section 51 of the Tamilnadu Coop. Societies Act 1983.

2. In G.O. Ms. No. 2179 Agriculture (Cooperation) dt. 29.6.1966 the Govt. have remitted in the case of all registered societies the stamp duty. A copy of the said G.O. is enclosed for ready reference.

3. As the notification issued by the Govt. in G.O. Ms. No. 2179 Agriculture (Cooperation) Dept. dt. 29.6.66 shall continue in force until it is rescinded by the Govt. by invoking the statutory provisions, all Coop. Societies can continue to avail of the concessions and benefits granted in the said G.O.

4. All the Circle Deputy Registrars are requested to bring the contents of this circular to the notice of all the societies in their respective circles and the subordinates working under their control.

5. The Regional Joint Registrars are requested to acknowledge at once receipt of this circular. They should obtain acknowledgement for receipt of this circular from the circle Deputy Registrars in their respective regions and keep them in their office file.

/By order/

Sd. for Registrar.

/True copy/

Copy of Govt. letter No. 11274 /CE.1/87-10 Cooperation, Food and Consumer Protection Dept. dt. 16th Nov. 1988 addressed to the Registrar of Coop. Societies, Madras.5.

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Sub: Act and rules -Tamilnadu Coop. Societies Act 1983 - Stamp duty exemption
under the Act - Issue of notification - reg.

Ref: Your letter No. 19013 / 87 CL (5) dt. 23.2.87.

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I am directed to invite reference to the letter cited wherein proposals for notification under section 51 of the Tamilnadu Coop. Societies Act 1983 (Tamilnadu Act 30 of 1983) for the purpose of remitting stamp duty chargeable under the Indian Stamp Act 1899 have been sent. In this connection, I am directed to state that Sub-Section (3) of Section 173 of the said Tamilnadu Coop. Societies Act 1983 inter-alia provides that all the notifications issued under the Act mentioned in sub-section (1) shall, so far as may be, be deemed to have been issued under this Act, which includes the notifications issued under the Tamilnadu Coop. Societies Act, 1961 (Tamilnadu Act 53 of 1961). In as much as the notification in G.O. No. 2179 Agriculture (Cooperation) dt. 29.6.66 has been issued under Section 43 of the said Tamilnadu Act 53 of 1961 which corresponded to Section 51 of the 1983 Act, the said notification shall be deemed to have been issued under the Tamilnadu Coop. Societies Act 1983. I am therefore directed to state that the notification sought to be issued in the letter cited is not necessary.

/True copy/

Sd./ for Registrar.

G.O relating to Stamp duty
exemption



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Copy of G.O. Ms. No. 2179 (Cooperation) dt. 29th June 1966 [Published at Page 1215, Fort St. George Gazette Part III Section I dt. 10th Aug. 1966].

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II -1 No. 3082 of 1966 - In exercise of the powers conferred by sub-section (1) of Section 43 of the Tamilnadu Coop. Societies Act 1961 (Tamilnadu Act 53 of 1961) and in supersession of the Notification II-1 No. 4819 of 1963 dt. the 12th September 1963 Published at page 2185 of Part II Section I of the Fort St. George Gazette dt. the 18th September 1963, the Governor of Tamilnadu hereby remits in the case of all registered societies the stamp duty (not being the stamp duty referred to in clause (a) of sub-section (2) of Section 9 of the Indian Stamp Act 1899 (Central Act II of 1899), chargeable under the said Indian Stamp Act) in respect of :-

(i) instrument executes by or on behalf of any such society or by an Officer or member thereof and relating to the business of such society.

Provided that in the case of a conveyance deed executed in respect of house constructed by the Cooperative House Constitution Societies, the remission shall not operate unless such deed is in favour of a member to whom the property conveyed was allotted and a period of not less than five years has elapsed since the date of such allotment.

Provided further that in the case of a sale deed executed in favour of any such society that remission shall not operate unless the vendor has been a member of such society continuously for a period of not less than two years immediately before the date of execution of the sale deed; and

ii) decisions, awards or orders of the Registrar or the arbitration under the Tamilnadu Cooperative Societies Act, 1961 (Tamilnadu Act 53 of 1961).

/true copy/

Sd. for Registrar

கட்டுறவு சங்கங்களில் பதிவுச்சீட்டு
முறைப் பதிவாளர் (கட்டுறவு)
அலுவலகம், சென்னை 1.

மெ.கு.ப.மு. 47 2 / 89 ஆ1

நாள்: 6.5.89.

பதிவாளர் அவர்களது கீழ்க்கண்ட எண் 10/89 டி.எல். நாள்
8.4.89 தகவல்கள் அனுப்பப்படுகின்றன.

(ஓம்)

முனைப் பதிவாளர்க்காக

பெற்றார்
அமைச்சர் கட்டுறவு சங்கங்கள்.