



TAMIL NADU GOVERNMENT GAZETTE

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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

AMENDMENT TO NOTIFICATIONS

[G.O.Ms.No. 142, Commercial Taxes and Registration (J1), 17th October 2022,
புரட்டாசி 30, சுபகிருது, திருவள்ளூர் ஆண்டு-2053.]

No. II(2)/CTR/809(e-1)/2022.

In exercise of the 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 makes the following amendments to the Notification No.II(2)/CTR/148(b)/2020, published at pages 1-2 of Part II- Section 2 of the *Tamil Nadu Government Gazette* Extraordinary, dated the 19th February 2020:-

AMENDMENTS.

In the said Notification,-

(i) in para 1, after the expression "scheme of amalgamation or reconstruction of companies", the expression "sanctioned by the High Court or the National Company Law Tribunal or the Board for Industrial and Financial Reconstruction" shall be inserted;

(ii) after the fifth proviso, the following proviso shall be added, namely:-

"Provided also that there shall be no refund of stamp duty paid in respect of the document already registered based on the scheme of amalgamation or reconstruction of companies sanctioned by the High Court or the National Company Law Tribunal or the Board for Industrial and Financial Reconstruction".

NOTIFICATION-II.

[G.O.Ms.No. 142, Commercial Taxes and Registration (J1), 17th October 2022,
புரட்டாசி 30, சுபகிருது, திருவள்ளூர் ஆண்டு-2053.]

No. II(2)/CTR/809(e-2)/2022.

In exercise of the powers conferred by section 78A of the Registration Act, 1908 (Central Act XVI of 1908) and in supersession of the Commercial Taxes and Registration Department Notification No.II(2)/CTR/205(j-2)/2019 published at page 1 of Part II-Section 2 of the *Tamil Nadu Government Gazette* Extraordinary, dated the 1st March 2019, the Governor of Tamil Nadu is of the opinion that it is necessary so to do in the public interest hereby reduces the fee payable under the said Act to Rs.30,000/- (Rupees Thirty Thousand only) in respect of instruments of transfer of immovable property relating to scheme of amalgamation or reconstruction of companies sanctioned by the High Court or the National Company Law Tribunal or the Board for Industrial and Financial Reconstruction,

Provided that if any other instrument is subsequently executed between the same companies under the said scheme for the sole purpose of reducing the terms of the scheme shall also be registered on payment of Rs.30,000/- (Rupees thirty thousand only):

Provided also that there shall be no refund of registration fee paid in respect of the document already registered based on the scheme of amalgamation or reconstruction of companies sanctioned by the High Court or the National Company Law Tribunal Board for Industrial and Financial Reconstruction.

B. JOTHI NIRMALASAMY,
Secretary to Government.