

**Office of the Commissioner and Inspector-General of  
Registration and Stamps, A.P., Vijayawada**

**Circular memo No.G1/E-1699599/2022**

**Dated: 26 .04.2022**

**Sub:** Registration and Stamps Department – Indian Stamp Act, 1899 – Classification, Chargeability of Stamp Duty –“Rectification deeds” – Comprehensive Guidelines – Issued – Regarding.

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Rectification deeds are generally executed by the parties to rectify clerical mistakes in previously registered deeds. These deeds are not instruments. They neither create any fresh rights nor included in Schedule – I or Schedule – IA of the Indian Stamp Act., 1899. Therefore, not chargeable with duty.

2. However, no two rectification deeds would be identical as mistakes differ from document to document. It is therefore difficult to categorise the errors. The same error, under different circumstances may have to be viewed as a material alteration or a clerical mistake. So, each case should be decided on its merits, the most important guiding principle being “does it create fresh right or not”.

3. The onus to prove that the deed being executed is only rectification of the clerical mistake of the previously registered document not material alteration and does not creating any fresh right lies with the party executing the rectification deed. This shall be to the satisfaction of the registering authority beyond any reasonable doubt. If the boundaries of a registered property are not clearly identifiable it may not be allowed for the rectification.

4. In order to bring uniformity in classification and chargeability of rectification deeds, and keeping in view the existing circulars, judgments by Hon’ble Courts , CCRA and all the earlier instructions issued in this connection from this office, the following comprehensive guidelines are issued:

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**A. The following categories of deeds are treated as rectification deeds without any fresh/additional levy.**

1. The rectification deeds changing the name of a "Village" without altering the Survey Number/LPM, extent and boundaries with sufficient proof of evidence like Link documents, Land data, Adangal ,Revenue records etc.
2. Rectification deeds rectifying the spelling mistakes in the names of the parties to the property registered documents with sufficient proof of evidence
3. Rectification deeds rectifying the "extent of share of land" or "plinth area" in the body of the document, where the said particulars are correctly reflected either in Schedule of property or in Annexure (IA).
4. Rectification deed changing the "date of execution" or "place of execution" which is not anterior to the date of purchase of stamps.
5. Rectification deeds that change/add "Survey. No." without change of "Market Value", total extent and boundaries.
6. Rectification deeds that change the "consideration", without change of market Value which is lesser than the Charged Value/Consideration.
7. Rectification deeds that intended to rectify Plot Number, allotted previously through a Development Agreement or Supplemental Agreement to Landowner/developer without change of share ratio or percentage are treated as rectification deeds requires no Stamp duty.
8. Rectification deeds changing one/two boundaries without change in the extent/Plot number/Door Number.
9. Rectification deeds that intended to change measurements, wrongly noted in the boundaries in the principal deed with sufficient proof of evidence like sanctioned plan/registered link document, without any change in the boundaries, but either with a consequential decrease or no change in the extent.
10. Rectification deed that intended to change route map/plan affixed to the document without change of schedule of original document

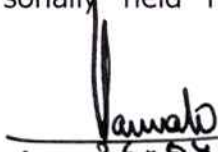
11. Rectification deed containing one change either in flat number or floor number (in a previously registered Development Agreement) without change of boundaries or without changing the sharing ratio or percentage of shares allotted previously to Landowner or Developer
12. The Building Plan Sanction Authority some time treats the parking/stilt as stilt floor and assign further floors as Ground, First, Second and so on. But some Builders assign numbers from Parking /Stilt as Ground Floor and further floors as First floor, Second Floor and so on. Since the floor number was wrongly mentioned in previously registered document, executes a Rectification deed changing the floor number as per scheduled plan. Therefore, on production of sufficient evidence, rectification deeds purporting to reassign the floor numbers basing on the sanctioned plan without a change in the Flat Number should be treated as Rectification deeds only requires no stamp duty .
13. Rectification deeds intended to rectify document number which is not pertaining to depositor but, mentioned in the Document evidencing Deposit of title deed(s) without change in schedule of property be treated as rectification deed requires no stamp duty.
14. Rectification deed reducing the extent of site without change of boundaries and Market Value.

Registration of rectification deed can be allowed even by the claimants of previously registered deeds on production of sufficient proof of evidences like Registered Link Documents / Revenue Records / Any other supporting evidence. Such deeds can be registered in Book-I.



## B. General guidelines

1. Whenever a Deed is treated as fresh Deed the Market Value and Stamp Duty shall be reckoned as on the **date of presentation** of the Rectification Deed. In such cases both the parties i.e executant and claimant shall join the execution of such rectification deed. If executants are no more, the legal heirs of the deceased shall join as executing parties.
2. In case of :
  - a. Rectification Deeds intended to enhance the extent without change of boundaries and Market Value, an additional Stamp Duty shall be levied.
  - b. Rectification Deed intended to Change/Add a Sy.No. **or** Sub Division without change of boundaries of previous deed can be allowed by collecting the difference of the duty on the value of new Sy. No.
3. Wherever stamp duty is required to be collected for the rectification deeds, the Registration fee shall also be levied on the difference of value in addition to the fee for rectification deed.
4. All the registering officers shall ensure proper scrutiny of supporting evidences/documents before allowing registration of such deeds. The Registering Officers concerned will be personally held responsible for omissions noticed in this regard.

  
**Commissioner and Inspector General  
Registration & Stamps Department,  
A.P. Vijayawada.**

To

All the Deputy Inspectors General(R&S) in the State.

All the District Registrars in the State.

All the Registering Officers in the State **(Through)** District Registrars.

All the District Registrars (MV&A) in the State.

Copy to DIG(R&S), CARD, O/o C&IG(R&S).

All the Officers in the O/o C&IG(R&S).

All Sections in O/o C&IG(R&S).

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