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GOVERNMENT OF NATIONAL CAPITAL TERRITORY OF DELHI
OFFICE OF THE DIVISIONAL COMMISSIONER, DELHI
REGN. BR., R. NO. 204, 'B' BLOCK
5-SHAM NATH MARG, DELHI

No. F.1/921/RB/Div.Com./HQ/2013/ 5792

Dated: 8/9/2014.

To

The Deputy Accountant General (RS),
O/o Principal Accountant General (Audit) Delhi
AGCR Building, IP Estate,
New Delhi-110 002.

Sub: Non implementation of the rates prescribed for built up flats in buildings having more than four storeys.

Sir,

Kindly refer to your D.O.No.RS (DP)/1-7/Audit Report/Main/2014-15 Dated 31/07/2014 on the subject cited above. In this regard it is stated that the definition of flats regarding categorization of property as a flat or floor has not been defined either in the Stamp Rule or in the circle rate notification issued there under, on 18/07/2007, 04/02/2011, 15/011/2011, & 05/012/2012. (Copy of stamp rules and notifications are placed opposite.)

In the absence of the exact classification/ definition of flats, the vendor/ vendee mentions their property as a floor of independent property in transferred deed as well as in declaration given in Form A as per rule 5 and pay the Stamp Duty in accordance with the Para 4.2 of the notification.

Para 4.2 of the circle rate notification dated 15/11/2011 state that, the stamp duty will be charged as under: **"Where part plinth area, say one floor, of an independent property other than a flat is sold, the relevant minimum land cost may be taken for the proportionate plinth area sold, and minimum cost of construction applied on plinth area sold."**

In case of multi storey building on an independent plot, the amount of stamp-duty payable comes to be less, if the vendee mentions the area under transfer "as a floor" in place of 'flat' as he has to pay the duty on land rate of proportionate area along with cost of constructions whereas in build up flat he has to pay the stamp duty as per table 1.3 of Para 4 along with multiplication factors which come out to be on higher side. In above scenario the SR is not in a position to distinguish the property as a floor/ flat and has no other option except to register it. If it comes into his knowledge that there exists flat he can refer the matter to the COS under section 47-A of the stamp act for taking further necessary action.

In order to rule out the evasion of stamp duty on the pre-tax of flats/ floor the Revenue Department has defined the definition of flat in the proposed 4th circle rate revision notification which is under submission to Higher Authorities.

The definition of flats has been defined in the proposed notification as under.


"Flat means multiple but independent units in an immovable property where each such unit is transferable as such as a separate and independent unit whether expressed as floor, any portion of a floor or apartment or portion of such building."

you are, therefore, requested to take further action on the matter accordingly.


(Lalit Mohan)
SDM-II (HQ)

Copy to:-

1. Deputy Controller of Account (Revenue), 5, Shamnath Marg, Delhi- 110054.
2. Deputy secy (fin), G.M.C.D of Delhi, Delhi sectt. Delhi
3. System Analyst for uploading 150 cases as webp


(Lalit Mohan)
SDM-II (HQ)