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REVENUE DEPARTMENT
GOVERNMENT OF NATIONAL CAPITAL TERRITORY OF DELHI,
5, SHAM NATH MARG, DELHI-110054.
PHONE : 23965184

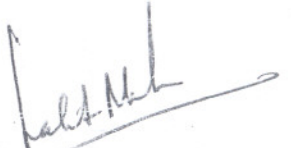
Sub: - Submission of comments of draft paragraph proposed to be included in the Audit Report of the C.A.G. of India for the year ended March 2014.

In continuation to this office notice no F.1/921/Regn. Branch/Div.Com./HQ/2013/3324 dated 30/12/2013 the following Collector of Stamp may find enclosed herewith a D.O. letter no. 1-7/RS (DP)/Audit Report/Main/2014-15/22 dated 21/08/2014 received from the Principal Accountant General(Audit), Delhi along with it's enclosures regarding performance appraisal on "Levy & Collection of Stamps Duty and Registration Fee" (Built up area of car parking/ stilt parking) resulted in short levy of stamp duty and registration fee amounting to Rs. 16.60 lakh:-

1. Collector of Stamp, Kashmere Gate (Distt. Central)
2. Collector of Stamp, Rajouri Garden (Distt. West)
3. Collector of Stamp, Karol Bagh (Distt. Central)
4. Collector of Stamp, Seelam Pur (Distt. N/E)
5. Collector of Stamp, Seema Puri (Distt. Shahdara)
6. Collector of Stamp, Punjabi Bagh (Distt. West)
7. Collector of Stamp, Kalka Ji (Distt. S/E)
8. Collector of Stamp, Model Town (Distt. North)
9. Collector of Stamp, Rohini (Distt. N/W)
10. Collector of Stamp, Gandhi Nagar (Distt. East)
11. Collector of Stamp, Kapasehra (Distt. S/W)

In case where the parties have evaded stamp duty or paid deficient stamp duty. The concerned COS hereby requested to take immediate action for recovery of the same along with penalty, if any, as per provisions of the Stamp Act.

All the above Collector of Stamps are requested to confirm the facts and figures as mentioned in the said a draft performance appraisal report and to furnish his/ her comments and Para wise reply through the D.M. concerned, with in 10 days so that Principal Accountant General, Audit may be apprised accordingly.


(Lalit Mohan)
S.D.M.-II (HQ)

Encl. As Above:-

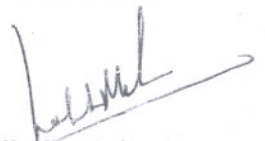
Concerned Collector of Stamps Delhi/ New Delhi.

F.1/921/R.B/Div.Com/2014/PF-II/ 5961 .

Dated: 23/9/14

Copy to:

1. Deputy Secretary-I, GNCT of Delhi, Finance Deptt., 4th Level, A-Wing, Delhi Secretariat, I.P. Estate, New Delhi- 110002, w.r.t. his letter no. 416-417 dated 01/09/2014.
2. Deputy Controller of Accounts (Revenue), w.r.t. his letter dated 05/09/2014.
3. Concerned Sub Registrar with the direction to contact with the concerned COS immediately for early disposal of the Audit report.
- ✓ 4. System Analysis, Revenue with the request to upload the same on the departmental website.
5. o/o Principal Accountant General (Audit) A. G. C. R. Building
I.T.O., New Delhi-110002


(Lalit Mohan)
S.D.M.-II (HQ)

2.7 Short levy of Stamp Duty and Registration fee (Built up area of car parking/Stilt parking)

The minimum rates for valuation of properties situated in various localities of NCT of Delhi were prescribed by Revenue Department of Government of NCT of Delhi, vide Notification No..F 2(12)/Fin.(E-1) Part File/Vol-1 (i) /3547 dated 18 July 2007. The whole area of NCT of Delhi has been divided into different categories from A to H, as given in Annexure I of the Delhi Stamp (Prevention of Under-valuation of Instruments) Rules, 2002. At the time of registration of a property falling in the NCT of Delhi, consideration amount of construction cost for stamp duty is worked out on the basis of rates prescribed in the Notification, as revised from time to time.

Audit noticed during the test check of the records of 11 Sub Registrar offices¹ for the years 2011-12 and 2012-13, that in 180 cases, the built up area of car parking/stilt parking was not taken into account while calculating the construction value of the property. However, in the instrument of sale deed, it was specifically mentioned that the vendee has the common rights to parking area. Thus, non-consideration of proportionate construction value of common right to car parking/stilt parking, resulted in short levy of stamp duty and registration fee amounting to ₹ 16.60 lakh.

The Department in its reply (December 2013) stated that necessary directions to all collectors of stamps have been issued for immediate recovery of stamp duty alongwith penalty, where parties evaded stamp duty or paid deficient stamp duty.

¹ SR III Asaf Ali Road (6 cases), SP VIII Geeta Colony (44 cases), SR II Janakpuri (11 cases), SR IX Kapashera (6 cases), SR I Kashmere Gate (6 cases), SR V Mehrauli (2 cases), SR VI APitampura (27 cases), SR Rohini (10 cases), SR IV Seelampur (18 cases), SR IV ASeemapuri (27 cases), SR II A Punjabi Bagh (23 cases).