

GOVERNMENT OF NCT OF DELHI
OFFICE OF THE DIVISIONAL COMMISSIONER, DELHI
5-SHAM NATH MARG : DELHI

F.1 (2042)/Regn. Br./Div.cor:m/HQ/2014/ 6520

Dated: 29/12/2014

CIRCULAR

Sub: Clarification on short levy of Stamp Duty & Registration fee due to incorrect categorization of property as floor instead of flat regarding.

A reference has been received from the District (SW) seeking clarification with regard to the chargeability of the stamp duty on the instrument declaring the description of properties as floor instead of flat. The matter was examined and it is accordingly clarified as under:-

"It has been observed that confusion arises due to the fact that 'FAR' has been mentioned as 'plinth area' on the basis of that it is hereby clarified that in the explanation given below clause 4.1. of the notification dated 22.09.2014. 'Plinth area' may be read as 'FAR'. This clearly explicit that wherever FAR is also sold alongwith super structure in a building consist of ground floor plus storied permissible, it will be considered as a floor even if there is vertical partition."

A copy of illustrative example is also enclosed for reference as Annexure 'A'

All Deputy Commissioners Delhi/ New Delhi are accordingly requested to issue necessary directions to all CJS/ SRs under their respective jurisdiction.

(Sanjay Kumar)
IAS

Special Inspector General of Registration

All Deputy Commissioners
Delhi/ New Delhi

F.1 (2042)/Regn. Br./Div.comm/HQ/2014/ 6520

Dated: 29/12/2014

Copy to:-

1. PA to Principal Secretary (Revenue) / Divisional Commissioner / IGR Delhi
2. System Analysis (Revenue) with the direction to upload the same on the Departmental website.

(Sanjay Kumar)
IAS

Special Inspector General of Registration

P.T.O.

**Illustrative example clarifying computation of stamp duty on
Sale of a floor in an independent residential property**

Parameters -

1. Category of Locality - 'B'
2. Area = 300 Sq. mtrs
3. Total FAR = 675 Sq. mtrs. (As per permissible limit)
4. FAR for sale (one floor) = 225 sq. mtrs.
Proportionate FAR for sale = $225/675 = 1/3$
Proportionate area of land = $300 \times 1/3 = 100$ sq. mtrs.
5. Use factor = 1 (residential)
6. Structure Type = Pucca
7. Year of construction = 1979
Age factor = 0.7
8. Minimum Rate of Land = Rs. 2,45,520/- (vary according to category of colony)
9. Cost of construction = Rs. 17,400 per sq. mtrs. (vary according to category of colony)

Computation -

S. No.	Component	Value
1	Minimum cost of Land “(minimum value of Land rate per sq. mtrs.) X proportionate Area X use factor	$2,45,520 \times 100 \times 1$ $= 2,45,00,520$
2	Minimum cost of construction “(Cost of construction) X Plinth area X (age factor) X (STF)	$17,400 \times 225 \times 0.7 \times 1$ $= 27,40,500$
3	Minimum value (1+2)	Rs. 2,72,41,020/-
4	Stamp Duty @ 6% of (3)	Rs. 16,34,461/-

Handwritten signature
15/11/2011