

**പതിനാലാം കേരള നിയമസഭ
പതിനെട്ടാം സമ്മേളനം**

നക്ഷത്ര ചിഹ്നമിടാത്ത
ചോദ്യം നമ്പർ.1188

06.02.2020 -ൽ മറുപടിയ്ക്ക്.

വൻകിട ഫ്ലാറ്റുകളും കെട്ടിടങ്ങളും വിലകുറച്ച് രജിസ്റ്റർ ചെയ്യുന്നതിനെതിരെ നടപടി

**ചോദ്യം
ശ്രീ.പി.ടി. തോമസ്
,, വി.ടി.ബൽറാം**

ഉത്തരം

ജി.സുധാകരൻ

(പൊതുമാതൃകയും രജിസ്ട്രേഷനും വകുപ്പ് മന്ത്രി)

<p>(എ) സംസ്ഥാനത്ത് വൻകിട ഫ്ലാറ്റുകളും കെട്ടിടങ്ങളും ക്രയവിക്രയം ചെയ്യുമ്പോൾ വിലകുറച്ച് കാണിച്ച് രജിസ്റ്റർ ചെയ്ത് സർക്കാരിന് വൻ സാമ്പത്തിക നഷ്ടം ഉണ്ടാക്കുന്ന കാര്യം ശ്രദ്ധയിൽപ്പെട്ടിട്ടുണ്ടോ; വിശദാംശം നൽകുമോ;</p>	<p>(എ) ശ്രദ്ധയിൽപ്പെട്ടിട്ടുണ്ട്. അതിന്റെ അടിസ്ഥാനത്തിൽ ഗസറ്റിൽ പ്രസിദ്ധീകരിച്ചിട്ടുള്ള 19/07/2016 തീയതിയിലെ ജി.ഒ(പി) 73/16/റ്റി .ഡി നമ്പർ ഉത്തരവ് (S.R.O.No.486/2016), 09/08/2016 തീയതിയിലെ ജി.ഒ(പി)80/16/റ്റി.ഡി(S.R.O.No.526/2016) നമ്പർ ഉത്തരവുകൾ പ്രകാരവും ഫ്ലാറ്റുകളുമായി ബന്ധപ്പെട്ടുള്ള രജിസ്ട്രേഷൻ ഫ്ലാറ്റുകളുടെ വാല്യുവേഷൻ സർട്ടിഫിക്കറ്റ് നിർബന്ധമാക്കിയിട്ടുണ്ട്.</p>
<p>(ബി) ഇത്തരത്തിലുള്ള രജിസ്ട്രേഷനുകൾ കണ്ടെത്തി നടപടി സ്വീകരിക്കുന്നതിന് നിലവിലുള്ള സംവിധാനങ്ങൾ എന്തെല്ലാമാണെന്ന് വ്യക്തമാക്കാമോ;</p>	<p>(ബി) മേൽ ഉത്തരവുകൾക്ക് മുൻപുള്ള കാലയളവിലെ വിലകുറച്ച് കാണിച്ച് രജിസ്റ്റർ ചെയ്തിട്ടുള്ള ആധാരങ്ങൾക്ക് 45(ബി)(1)(2)(3) എന്നിവ പ്രകാരം അണ്ടർ വാല്യുവേഷൻ നടപടി സ്വീകരിക്കുന്നുണ്ട്.</p>
<p>(സി) ഈ സർക്കാർ അധികാരമേറ്റ ശേഷം ഇത്തരത്തിലുള്ള എത്ര കേസുകൾ കണ്ടെത്തിയിട്ടുണ്ടെന്നും അവർക്കെതിരെ എന്തെല്ലാം നടപടികൾ സ്വീകരിച്ചിട്ടുണ്ടെന്നും വിശദമാക്കുമോ?</p>	<p>(സി) 5887 കേസുകൾ കണ്ടെത്തിയിട്ടുണ്ട്. അതിന്മേൽ അണ്ടർ വാല്യുവേഷൻ നടപടികൾ സ്വീകരിച്ചുവരുന്നു.</p>



സെക്ഷൻ ഓഫീസർ

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Government of Kerala
2016



Regn. No. KERBIL/2012/45073
dated 5-9-2012 with RNI
Reg. No. KL/TV(N)/634/2015-17

കേരള ഗസറ്റ്
KERALA GAZETTE

അസാധാരണം
EXTRAORDINARY

ആധികാരികമായി പ്രസിദ്ധപ്പെടുത്തുന്നത്
PUBLISHED BY AUTHORITY

വാല്യം 5 Vol. V	തിരുവനന്തപുരം, ചൊവ്വ Thiruvananthapuram, Tuesday	2016 ജൂലൈ 19 19th July 2016 1191 കർക്കടകം 4 4th Karkadakam 1191 1938 ആഷാഢം 28 28th Ashadha 1938	നമ്പർ No. } 1279
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GOVERNMENT OF KERALA

Taxes (E) Department

NOTIFICATION

G. O. (P) No. 73/2016/TD.

Dated, Thiruvananthapuram, 19th July, 2016
4th Karkadakam, 1191.

S. R. O. No. 486/2016.—In exercise of the powers conferred by clause (1) of section 28B of the Kerala Stamp Act, 1959 (17 of 1959), the Government of Kerala, hereby authorize an Engineer not below the rank of Assistant Engineer of the Engineering Wing of the Local Self

33 2424 2016 S-14.

[Signature]
Section Officer.

Government Institution concerned as the competent authority to issue valuation certificate for flat/apartment, for the purpose of the said section.

By order of the Governor,

P. MARA PANDIYAN,

Additional Chief Secretary.

Explanatory Note

(This does not form part of the notification, but is intended to indicate its general purport.)

In the Kerala Stamp Act, 1959 (17 of 1959) a new section 28B has been inserted by the Kerala Finance Bill, 2016. The said section *inter alia* provides that Government may by notification in the Official Gazette authorise a competent authority to issue a valuation certificate of the flat/apartment thereunder for determining the value of flat/apartment conforming to the criteria approved by the Central Public Works Department. Accordingly the Government have decided to notify an Engineer not below the rank of Assistant Engineer of the Engineering Wing of the Local Self Government Institution concerned to perform the functions of the competent authority under the said Act.

This notification is intended to achieve the above object.

Prm
Section Officer

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പുറത്തെഴുത്ത് നം.RR9-4120/16

രജിസ്ട്രേഷൻ ഇൻസ്പെക്ടർ ജനറൽ ആഫീസ്
തിരുവനന്തപുരം, തീയതി: 21.07.2016

ഉത്തരവിന്റെ പകർപ്പ് അറിവിന്യം അനന്തര നടപടികൾക്കുമായി അയയ്ക്കുന്നു.
ജില്ലാ രജിസ്ട്രാർമാർ ടി ഉത്തരവിന്റെ പകർപ്പ് സബ് രജിസ്ട്രാർമാർക്ക് അയച്ചുകൊടുത്ത്
പ്രകാശിപ്പിച്ചു വാങ്ങി സൂക്ഷിക്കേണ്ടതാണ്.

Prm

രജിസ്ട്രേഷൻ ഇൻസ്പെക്ടർ ജനറലിനുവേണ്ടി

എല്ലാ ഡി.ഐ.ജി./ജില്ലാ രജിസ്ട്രാർ(ജനറൽ)മാർ

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Government of Kerala
2016



Regn. No. KERBIL/2012/45073
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കേരള ഗസറ്റ്
KERALA GAZETTE

അസാധാരണം
EXTRAORDINARY

ആധികാരികമായി പ്രസിദ്ധപ്പെടുത്തുന്നത്
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		1191 കർക്കടകം 25 25th Karkadakam 1191 No. 1938 ശ്രാവണം 18 18th Sravana 1938	

GOVERNMENT OF KERALA

Taxes (E) Department

NOTIFICATION

G. O. (P) No. 80/2016/TD. Dated, Thiruvananthapuram, 9th August, 2016
25th Karkadakam, 1191.

S. R. O. No. 528/2016.—In exercise of the powers conferred by clause (1) of section 28B of the Kerala Stamp Act, 1959 (17 of 1959), the Government of Kerala, hereby make the following amendments to the notification issued in G. O. (P) No. 73/2016/TD dated 19th July, 2016 and published as S. R. O. No. 486/2016 in the Kerala Gazette Extraordinary No. 1279, dated 19th July, 2016, namely:—

[Signature]
section officer

AMENDMENT

In the said notification,—

1. after the words "Local Self Government Institution concerned" the words, "or the Public Works Department or the Irrigation Department or the Kerala Water Authority, or Chartered Engineers or Approved Valuers or Registered Valuers or Registered Architects/Engineers" shall be inserted.

2. The following explanation shall be added at the end, namely:—

*Explanation:—*For the purpose of this Notification, "Chartered Engineers" means engineers who are registered with the Institution of Engineers (India) Kolkata, "Approved Valuers" means valuers having membership in the Institute of Valuers, India, "Registered Valuers" means valuers who are registered under Section 34AB of the Wealth Tax Act, 1957 issued by the Principal Chief Commissioner of Income Tax, Kochi for the State of Kerala and "Registered Architects/Engineers" includes Architects, Building Designer A and Building Designer B, Engineer A and Engineer B, Town Planner A and Town Planner B, registered under Rule 150 of the Kerala Municipality Building Rules, 1999.

By order of the Governor,

P. MARA PANDIYAN,
Additional Chief Secretary.

Explanatory Note


(This does not form part of the notification, but is intended to indicate its general purport.)

In the Kerala Stamp Act, 1959 (17 of 1959) a new section 28B has been inserted by the Kerala Finance Bill, 2016. The said section *inter alia* provides that Government may by notification in the Official Gazette authorise a competent authority to issue a valuation certificate of flat/apartment thereunder for determining the value of flat/apartment

PM
Section Officer

conforming to the criteria approved by the Central Public Works Departments. Accordingly, the Government as per G.O. (P) No. 73/2016/TD dated 19th July, 2016 and published as S. R. O. No. 486/2016 in the Kerala Gazette Extraordinary No. 1279 dated 19th July, 2016 notified an Engineer not below the rank of Assistant Engineer of the Engineering Wing of the Local Self Government Institution concerned to perform the functions of the competent authority thereunder. The Government have noticed that the number of Engineers of the Local Self Government Department being limited may cause delay in issuing Valuation Certificate and thereby make undue hardship to the public. In order to broad base the availability of engineers, the Government have decided to expand the list of engineers who can perform the functions of the competent authority under the said Act.

This notification is intended to achieve the above object.


Section Officer

call for deficit duty. Collector has this power under S.45(A) of the Stamp Act. *T. V. Karunakara Menon v. District Collector, Kozhikode* — 1985 KHC 227 : 1985 KLT 1006 : 1985 KLJ675.

⁵⁷[⁵⁸**45B.**] **Instruments undervalued how to be dealt with.**— (1) If the Registering Officer, while registering any instrument transferring any property, has reason to believe that the value of the property or the consideration, as the case may be, has not been truly set forth in the instrument, he may, after registering such instrument, refer the same to the Collector for determination of the value or consideration, as the case may be, and the proper duty payable thereon.

(2) On receipt of a reference under sub-section (1), the Collector shall, after giving the parties a reasonable opportunity of being heard and after holding an enquiry in such manner as may be prescribed by rules made under this Act, by order, determine the value of the property or the consideration and the duty aforesaid; and the deficient amount of duty, if any, shall be payable by the person liable to pay the duty and, on the payment of such duty, the Collector shall endorse a certificate of such payment on the instrument under his seal and signature.

(3) The Collector may, *suo motu*, within ⁵⁹[five years] from the date of registration of any instrument not already referred to him under sub-section (1), call for and examine the instrument for the purpose of satisfying himself as to the correctness of its value or consideration, as the case may be, and the duty payable thereon, and if after such examination, he has reason to believe that the value or consideration has not been truly set forth in the instrument, he may determine the value or consideration and the duty aforesaid in accordance with the procedure provided for in sub-section (2); and the deficient amount of duty, if any, shall be payable by the person liable to pay the duty and, on the payment of such duty, the Collector shall endorse a certificate of such payment on the instrument under his seal and signature.

(3A) ⁶⁰[x x x x]

(4) Any person aggrieved by an order of the Collector under sub-section (2) or sub-section (3) may appeal to the District Court within whose jurisdiction the property transferred is situate.

(5) An appeal under sub-section (4) shall be filed within thirty days of the date of the order sought to be appealed against.

⁶¹[Provided that no such appeal shall be entertained, unless an amount equal to twenty-five per cent of the deficient amount of duty determined and payable under sub-section (2) or sub-section (3), as the case may be, is deposited by the aggrieved person in such a manner as may be prescribed by rules made under this act.]

57. Inserted by Act 17 of 1967, published in K.G.Ext. No. 163 dt. 28/08/1967 (w.e.f. 15/09/1967).

58. Renumbered by Act 14 of 1988, published in K.G.Ext. No. 358 dt. 22/04/1988.

59. Substituted by Kerala Taxation Laws (Amendment) Act, 2014 (1 of 2015), published in K. G. Ext. No. 1 dt.01/01/2015, for the words "two years" (w.e.f. 01/01/2015).

60. Omitted by Act 16 of 1991, published in K.G.Ext. No. 506 dt. 11/04/1991 (w.e.f. 11/01/1991). Prior to the omission it read as:

"(3A) Notwithstanding anything contained in S.45A and the Schedule, where an instrument referred to in this section is an instrument involving transfer of land, the value or consideration thereof determined by the Collector under sub-section (2) or sub-section (3), as the case may be, shall be the basis for reckoning the proper amount of duty in respect of that instrument."

61. Added by the Kerala Finance Act, 2018 (5 of 2018), published in K.G.Ext. No. 838 dt. 31/03/2018 (w.e.f. 01/04/2018).

Pm
Section Officer