

FIFTEENTH KERALA LEGISLATIVE ASSEMBLY

**COMMITTEE
ON
PUBLIC ACCOUNTS
(2023-2026)**

FORTY EIGHTH REPORT

(Presented on 26th June,2024)



**SECRETARIAT OF THE KERALA LEGISLATURE
THIRUVANANTHAPURAM
2024**

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On

Paragraphs relating to Registration Department contained in the Reports of the Comptroller and Auditor General of India for the years ended 31st March 2013, 2014, 2015, 2016 and 2017 (Revenue Sector)

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COMMITTEE ON PUBLIC ACCOUNTS
(2023-2026)
COMPOSITION

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Legislature Secretariat :

Dr. N. Krishna Kumar, Secretary.

Shri. Selvarajan P. S., Joint Secretary.

Shri. Jomy K. Joseph, Deputy Secretary

Smt. Beena O. M., Under Secretary.

INTRODUCTION

I, the Chairman, Committee on Public Accounts, having been authorised by the Committee to present this Report, on their behalf present the Forty Eighth Report on paragraphs relating to Registration Department contained in the Reports of the Comptroller and Auditor General of India for the years ended 31st March 2013, 2014, 2015, 2016 and 2017 (Revenue Sector).

The Reports of the Comptroller and Auditor General of India for the years ended 31st March 2013, 2014, 2015, 2016 and 2017 (Revenue Sector) were laid on the Table of the House on 10th June 2014, 11th March 2015, 24th February 2016, 6th March 2017 and 12th June 2018 respectively.

The Committee considered and finalised this Report at the meeting held on 08th May 2024.

The Committee place on records our appreciation of the assistance rendered to us by the Accountant General in the examination of the Audit Report.

Thiruvananthapuram,
26th June
....., 2024.

SUNNY JOSEPH,
Chairman,
Committee on Public Accounts.

REPORT

REGISTRATION DEPARTMENT

[paragraphs 6.8 to 6.12 contained in the Report of the Comptroller and Auditor General of India for the year ended 31st March 2013 (Revenue Sector)].

Stamp duty and Registration fees

6.8 Tax administration

The Registration Department is under the control of the Secretary to Government, Taxes at Government level and the Inspector General of Registration is the head of the department. Instruments affecting immovable property are to be presented for registration in the Office of Sub Registrar within whose jurisdiction the whole or some portion of the property is situated. The Registration Department administers the Acts and Rules relating to stamp duty and registration fees.

Non-testamentary instruments which purport or operate to create, declare, assign, limit or extinguish, whether in present or in future, any right, title or interest, whether vested or contingent of the value of one hundred rupees and upwards, to or in immovable property and other instruments mentioned under Section 17 of the Registration Act 1908 are to be registered compulsorily and the registration of documents mentioned under Section 18 is optional.

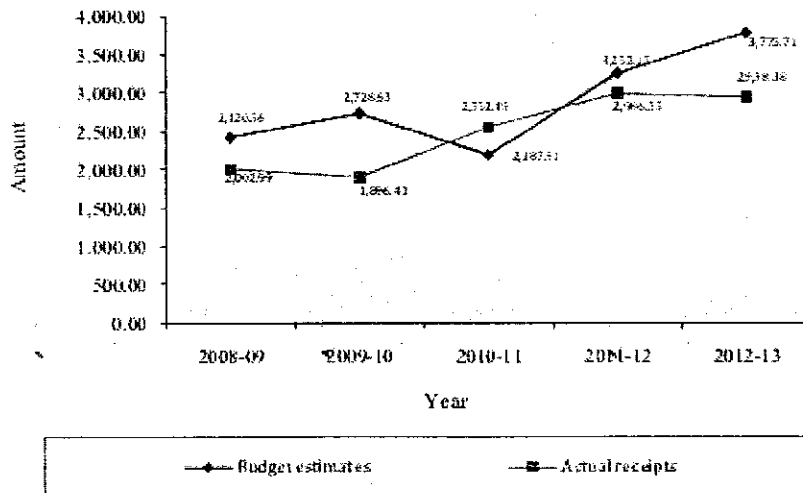
6.9 Trend of receipts

Actual receipts from stamp duty and registration fees during the last five years (2008-09 to 2012-13) along with the budget estimates during the same period is exhibited in the following table and graph.

Year	Budget estimates	Actual Receipts	Variation	Percentage of variation	Total Tax receipts of the State	Percentage of actual receipts to total tax receipts	Percentage of growth over previous year
2008-09	2,420.56	2,002.99	(-) 417.57	(-) 17.25	15,990.18	12.53	(-) 123
2009-10	2,728.63	1,896.41	(-) 832.22	(-) 30.50	17,625.02	10.76	(-) 5.62
2010-11	2,187.51	2,552.49	(+) 364.98	(+) 16.68	21,721.69	11.75	34.59
2011-12	3,252.17	2,986.55	(-) 265.62	(-) 8.17	25,718.60	11.61	17.01
2012-13	3,775.71	2,938.38	(-) 837.33	(-) 22.18	30,076.61	9.77	(-) 1.61

Source: Finance Accounts of the relevant years.

Budget estimates and Actual receipts
(₹ in crore)



Audit noticed variation of (-) 22.18 per cent between the budget estimates and actual receipts during the year 2012-13. The revenue collection during 2012-13 showed a decrease of 1.61 per cent compared to the preceding year. The Department stated that the reason for decrease in revenue receipts was due to application of uniform rate of stamp duty for partition deed, gift deed etc., and the reduction in number of documents registered during the year.

6.10 Cost of collection

The gross collection of revenue receipts under the head Stamps and Registration fees, expenditure incurred on collection and the percentage of expenditure to gross collection during 2008-09 to 2012-13 along with the All India average percentage of expenditure on collection to gross collection for relevant years are mentioned below :

Year	Collection	Expenditure on collection of revenue	Percentage of expenditure to gross collection	All India average percentage of the preceding year
(₹ in crore)				
2008-09	1,931.75	82.97	4.30	2.09
2009-10	1,812.89	100.70	5.55	2.77
2010-11	2,477.19	101.56	4.09	2.47
2011-12	2,906.89	144.85	4.98	1.60
2012-13	2,862.07	128.73	4.50	1.89

Source: Finance and Department figures

Audit noticed that the revenue collection and the expenditure on collection of revenue showed a decrease of 1.54 per cent and 11.13 per cent respectively in 2012-13 over the preceding year. Audit also noticed that the expenditure on collection was consistently higher than the All India Average percentage during the years from 2008-09 to 2012-13.

6.11 Impact of audit

During the last four years, undervaluation of documents, short levy of stamp duty etc. with revenue implication of ₹ 66.61 crore were pointed out in 888 paragraphs. Of these, the Department/Government accepted audit observations involving ₹ 8.50 crore and recovered ₹ 0.18 crore. The details are shown in the following table:

Year	Paragraphs included in the LARs		Paragraphs accepted during the year		Recovery during the year	
	No.	Amount	No.	Amount	No.	Amount
2008-09	235	7.02	54	0.38	52	0.03
2009-10	258	9.04	176	3.02	54	0.03
2010-11	235	47.24	87	2.75	74	0.05
2011-12	160	3.31	90	2.35	76	0.07
Total	888	66.61	407	8.50	256	0.18

It is seen from the table that the Department had recovered only 2.12 per cent of the total amount accepted during the four years.

6.12 Working of Internal Audit Wing

Inspector General of Registration (IGR), Kerala monitors the functioning of the Internal Audit Wing (IAW) of the Registration Department. The District Registrar (DR) (Audit) and team do the audit in the district. The sub-registry offices are audited annually. The total number of staff deputed for the internal audit work in this Department is sixty two. The team leader is the DR (Audit) who is assisted by his subordinates. There is no separate manual for internal audit in the Department. Training of staff in the audit wing is included in the Department training programme undertaken through the Institute of Management in Government. The auditee offices are selected after giving special preference to those offices where the Registering Officer is due to retire shortly which itself is a risk analysis aimed at avoiding revenue loss. During 2012-13 IAW has audited 245 units out of 297 units planned for audit. They observed that the implementation of fair value has blocked evasion of stamp duty and they noted that non-stipulation of guidelines for the value of buildings is a system deficiency in the fair value reform which may lead to leakage of stamp duty.

[Note received from the Government on the above audit paragraphs is included as Appendix II]

Excerpts from the discussion of Committee with officials concerned.

1. Considering the audit para 6.12, Working of Internal Audit Wing, the Committee enquired about the present status of preparation of Internal Audit Manual. The Committee further pointed out that according to the reply furnished in 2014 by the department with regard to this audit para, decision has been taken to form a Committee including experts from Registration Department for preparing the Internal Audit Manual. The witness, Joint Inspector General of Registration Department informed that the preparation of Internal Audit Manual is under progress.
2. To a query of the Committee, Inspector General of Registration Department informed the Committee that the delay in preparing the Internal Audit Manual by incorporating the Internal Audit Manual of Finance Department and the orders of Kerala

Registration Manual was due to the delay in finalizing the Registration Manual. He also informed the Committee that the Registration Manual was finalized only two months ago. He assured the Committee that the Internal Audit Manual would be submitted to the Committee within three months.

3. Further, to a query of the Committee, the Joint Inspector General informed that a Committee was constituted three years ago for the preparation of the Internal Audit Manual with the Joint Inspector General as the Chairman of the Committee, and Law Officer and Finance Officer as members.

4. While discussing the present status of steps taken to fix the fair value of flats, the Inspector General of Registration informed that the Government has issued orders, to follow the guidelines of Central Public Works Department (CPWD) for valuation of buildings. Eventhough, valuation is done according to CPWD guidelines, undervaluation cases are found out which resulted in loss of revenue and this was brought to the notice of the Government. As a result, Sub-registrars held a meeting with the valuers of their jurisdiction and explained the matter. This has helped to achieve increase in revenue. Registration Department has submitted a proposal to Government for developing a software to conduct valuation as envisaged by the Tamil Nadu Government. He concluded by assuring that the development of such a software would prevent undervaluation and it would increase the revenue.

5. Senior Deputy Accountant General added to the discussion by informing that the Certificates given by the valuers do not contain relevant details. The valuation details and Stipulation of Guidelines for valuation would ensure observance of rules which would be useful until the time - consuming process of developing the software is completed.

6. To a query of the Committee, the witness, Joint Inspector General informed that the Engineers with license issued from Local Self Government Department were conducting the valuation and that the Registration department had no control over them.

7. The Senior Audit Officer informed the Committee that the CPWD norms are clear but only ultimate value is shown without stating the criteria, at present. The Senior Deputy Accountant General added that the method of calculation should also be mentioned.

8. The Joint Inspector General informed that Government has prepared a format for the calculation of fair value. The Inspector General added to it by saying that document writer who quote lower price for land has greater demand.

9. To a query of the Committee the Joint Inspector General informed that under each Local Self Government bodies there is only one engineer and enforcing stringent rules which insist on building valuation to be carried out by the engineers of that local body itself would increase the work load. He also informed the Committee that in a meeting with the local engineers, they were informed that if the valuation was not done properly their license would be cancelled and after this meeting, there was a change in the attitude of the engineers.

10. The Committee opined that licensed writers should inspect the site properly and Government should give stringent instructions in this regard. Competent engineers should be made responsible to value land under each local bodies and the valuator must be made responsible to the Government. The certificate issued by the valuator must contain the criteria of valuation.

Conclusions/Recommendations

11. The Committee notes that the Internal Audit Manual is inevitable for the effective functioning of the Internal Audit Wing, and directs that the Internal Audit Manual shall be prepared in a time bound manner and submitted to the Committee at the earliest.

12. The Committee observes that eventhough the valuation of buildings is done according to CPWD guidelines, undervaluation cases are found, which result in loss of revenue. Therefore, the Committee urges the department to develop a software, the use of which shall check undervaluation, where by loss of revenue is minimised.

13. The Committee recommends that urgent steps should be taken to ensure inclusion of the relevant details and the criteria of valuation in the certificates issued by valuers as they are found to be missing currently.

[Paragraphs 6.13 to 6.14.6.3 contained in the Report of the Comptroller and Auditor General of India for the year ended 31st March 2013 (Revenue Sector)].

6.13 Results of audit

In 2012-13 Audit test checked the records of 135 units relating to the Registration Department and detected undervaluation of documents and other irregularities involving ₹ 18.18 crore in 79 cases which fall under the following categories:

(₹ in crore)			
Sl. No.	Categories	No. of cases	Amount
1	Levy of Stamp Duty and Registration Fee on Development/Construction Agreement	1	14.47
2	Undervaluation of documents	52	0.77
3	Other lapses	26	2.94
	Total	79	18.18

The Department accepted undervaluation and other deficiencies of ₹ 0.57 crore in 75 cases, of which nine cases involving ₹ 0.05 crore were pointed out in audit during the year 2012-13 and the rest in earlier years. An amount of ₹ 0.08 crore was realised in 67 cases during the year of which five cases involving ₹ 0.33 lakh pertained to 2012-13.

6.14 Levy of Stamp Duty and Registration Fee on Development/ Construction Agreements

6.14.1 Introduction

The Stamp duty leviable on instruments executed is regulated under Kerala Stamp Act 1959 (KSA)/Kerala Stamp Rules 1960 (KSR). Registration fee leviable on such instruments registered within the state are determined and notified by State Government from time to time.

Stamp duty leviable on all types of agreements was ₹ 100 upto 31 March 2007. The registration fee leviable is at two per cent of the consideration set forth in the document.

The rates of stamp duty for sale of flats/apartments/villas were seven per cent, eight per cent and nine per cent respectively on the consideration set forth in the document in panchayat, municipality and corporation areas respectively upto June 2013.

Development agreement is an innovative mechanism introduced (April 2007) by the Government to encourage the construction of houses. Under this the land owner retains the ownership of the land and permits the developer to construct and sell buildings/flats in the land. In turn, the land owner may give a lump sum consideration or a share in the property constructed to the land owner. After entering into agreement with land owner, the builder/developer enters into agreements with the prospective buyers for sale of flats that he has proposed to construct in the land in which he has development rights. From 1 April 2007, stamp duty leviable on development agreements is at the rates applicable to sale deeds.

Audit conducted a study on the levy of stamp duty and registration fee on the development/construction agreements executed in the state during the period 2010-11 and 2011-12.

6.14.2 Audit objectives

The Audit was conducted to –

- study adequacy of the system of levy of stamp duty/registration fee in the case of transfer of flat/apartment/villas.
- identify the weakness, if any, in the departmental mechanism, leading to undervaluation of flats/apartments/villas.
- assess the effect of the amendment to KSA to plug tax evasion by developers/builders.
- see whether the departmental mechanism evolved to enforce the provisions of the new amendment was adequate and ascertain its effectiveness.

6.14.3 Audit criteria

The criteria for this audit were derived from provisions of central and state Act/Rules viz.

Central

- i. The Indian Stamp Act, 1899.
- ii. The Registration Act, 1908

State

- iii. The Indian Stamp (Kerala) Rules, 1960
- iv. The Kerala Stamp Act, 1959.
- v. The Kerala Stamp Rules, 1960.

6.14.4 Scope and methodology of audit

Audit was conducted from April 2013 to July 2013 covering the period 2010-11 and 2011-12. Out of 14 districts in the State, five districts, viz., Ernakulam, Kottayam, Kozhikode, Thiruvananthapuram and Thrissur, where large scale construction of flats/apartments/villas have taken place were selected for audit. Audit analysed the activities of seventeen⁵ builders in the State for 2011-12. As per declarations in Form 49⁶ collected from CTOs (WC), they had projects for undertaking construction of 2,244 flats. All of these constructions were located in above five districts.

Sale deeds executed by the builders/developers in favour of the purchasers were cross verified with the construction/sale agreements and Form 49 filed in the respective Commercial Tax Office (Works Contract) to detect undervaluation, if any, and the short levy of stamp duty and registration fees. Evidences were collected from Sub Registry Offices and Commercial Tax Offices (Works Contract) of Commercial Taxes Department.

6.14.5 Limitation of Audit

In the existing system, builders execute agreements with prospective buyers

5 Monarch builders, Skyline, Heera, Artech, Cordial, Hoýssala, Abad, Asset homes, Almark housing, Galaxy homes, Kent Constructions, Thrissur builders, Unidesign, Creations india, Cheloor, Gopuram and Forus initiative Builders.

6 Form 49 is a declaration prescribed under Rule 24 B of Kerala Value Added Tax Rules 2005 to be filed along with returns by contractors/ promoters/developers or by what so ever name called who undertakes construction or developments of flats/apartments/villas.

incorporating with the terms and conditions of sale of flat/apartment. Subsequently when the flat is transferred to the buyer conveyance deed is executed. The agreements are not being registered since as per Registration Act registration of agreements is not mandatory. Hence, it is difficult to find out undervaluation, if any, in the conveyance deed registered subsequently.

Development, construction and sale of flat/apartment/villas by developers have been increasing from year to year during the last few years. A scrutiny of the Book 1⁷ register revealed that registration of development agreements between owner of land and the builders being not mandatory, were rarely brought under reports of the registering authority. In the absence of a proper mechanism to monitor the agreements, audit could not ascertain the number of development agreements executed in the State during the audit period and verify whether adequate stamp duty has been levied on them.

6.14.6 System Deficiency

Important deficiencies noticed in the existing system are narrated below:

6.14.6.1 Absence of mandatory provision in the Act resulted in provisions relating to development agreement ineffective

Under KSA, stamp duty leviable on agreements is ₹100. Under Act 15⁸ of 2007, stamp duty as applicable to conveyance, on the value or the estimated cost of proposed construction/development of such property is payable on agreements giving authority or power to a promoter or developer for construction, development or sale or transfer of any immovable property was introduced with effect from April 2007 and it was specified that when sale deed is executed, the parties will be granted rebate of stamp duty paid on the agreement.

The registering authorities were not obtaining copies of development/ construction agreements at the time of registration of sale deeds executed after 1 April 2007, by builders/developers/promoters in favour of purchasers, in order to ensure that the documents bear proper stamp duty on the consideration which represents the

⁷ Book 1 Register in Sub Registry Office.

⁸ Finance Act 2007 published in K.G.Ext.No.1393 dated 28.7.2007 inserting clause 5(c)

actual transfer value of flats/apartments sold. Moreover, the registration of agreements not being compulsory, the sufficiency in collection of stamp duty on the agreements was not ensured at any point. Audit could not collect the details of development/construction agreements executed in the State since none of the offices in the State including Sub Registry Offices are in a position to furnish such details.

After this was pointed out (September 2013) Government stated (November 2013) that action had been taken to plug the leakage of revenue by way of non-levy of stamp duty by making the registration compulsory for agreements and revising the stamp duty leviable on development agreements at par with that of conveyance deeds.

The registration of development/construction agreements may be made compulsory and the registering authorities be directed to insist the production of such agreements while sale deed is produced before him for registration.

6.14.6.2 Undervaluation of sale deeds due to lack of co-ordination between departments

Audit collected copies of 21 Agreements from two⁹ commercial tax offices (CTO) and copies of 5,255 Form 49¹⁰ from six¹¹ CTOs and cross verified with the details of conveyance deeds registered in 22¹² Sub Registry Offices. Test check of Form 49 filed in respect of 17 builders in the five districts selected with reference to records of sub Registry Offices revealed undervaluation in 820 sale deeds executed by the builders involving deficit stamp duty and registration fee amounting to ₹13.88 crore as shown in the Annexure XIII.

Audit scrutiny revealed that there was lack of co-ordination between Registration Department and Commercial Taxes Department to ascertain the actual sale value of flats/villas/apartments from Form 49 and sale agreements filed with CTO. A comparison of the sale values appearing in the sale deed registered between April

9 CTO (WC) Thiruvananthapuram and Thrissur.

10 Under Kerala Value Added Tax Rules 2005, every dealer in works contract shall file copies of agreements executed for construction along with application for compounding. Further, every contractor/promoter/developer who undertakes construction or development of flats or apartments or villas shall file a declaration in Form 49 containing the details of ongoing projects, transfer of flats/villas/apartments constructed by him along with returns.

11 Ernakulam, Kottayam, Kozhikode, Mattancherry, Thiruvananthapuram and Thrissur.

12 Addl. SRO Kottayam, Ayyanthole, Chala, Chalapuram, Chavakkad, Chevayoor, Edappally, Ernakulam, Ettumanur, Fort, Kazhakuttam, Kottappady, Kozhikode, Maradu, Meenchantha, Pattom, Principal SRO Kottayam, Puthen Cruz, Sasthamangalam, Thrikkakara, Thrissur, and West Hill.

2010 and March 2012 with the sale agreements filed with the CTO showed undervaluation of sale deeds executed by builders/developers in favour of buyers of flats/villas/apartments.

After this was pointed out, (September 2013) Government accepted the audit observation and stated (October 2013) that necessary directions had been given by the Government for obtaining data from the Commercial Taxes Department.

A system should be evolved by way of inserting provision in the manual in the Department to cross verify the details furnished by the contractors in other departments, to ensure that the value shown in the conveyance deeds are correct and duty levied on them are sufficient.

6.14.6.3 Instruments not duly stamped not impounded by Public officers

The Schedule to Kerala Stamp Act, 1959 provides for levy of stamp duty on instruments which require compulsory registration as well as instruments, the registration of which is optional. In respect of instruments requiring compulsory registration, the sufficiency of stamp duty is ensured by the registering authority when presented before them for registration. In respect of instruments that do not require compulsory registration, the sufficiency of stamp duty cannot be ensured since it is not presented before the registering authority.

Stamp duty leviable on all types of agreements was ₹ 100 upto 31 March 2007.

However, from 1 April 2007, in the case of development agreements rates applicable were that of conveyance deeds. Section 34 of KSA stipulates that instruments chargeable with stamp duty shall be acted upon by any public officer only if they are duly stamped.

Verification of 21 development agreements submitted before six CTOs revealed that none of the development/construction agreements submitted in commercial tax offices was properly stamped as per article 5(c) of KSA. The agreements were found to be executed on stamp paper worth ₹100. Had the agreements been stamped at the same rate as conveyance deed as envisaged in Act 15 of 2007, the Government could have earned additional revenue of ₹ 59.04 lakh as shown in Annexure XIV.

The Commercial Taxes Department as the public office did not ask the contractor for stamping the papers at the correct rate.

When this was pointed out (September 2013) Government stated (November 2013) that the DRs are already empowered to inspect public offices to detect whether instruments are duly stamped.

These were pointed out in the Report of the Comptroller and Auditor General of India (Revenue Receipts) for the year ended 31 March 2011. However, the mistake continues to be committed.

It is recommended that the Government may issue direction to all public officers to ensure that the agreements entered into are duly stamped.

[Notes received from the Government on the above audit paragraphs are included as Appendix II]

Excerpts from the discussion of Committee with officials concerned.

14. While considering the audit para 6.14.6.1, the Inspector General informed that if the parties were interested they could register the agreements. The Senior Deputy Accountant General explained that according to the government order of 2013, agreements must be registered, but there is no system to enforce this. Even if it is found later that agreements are not registered, no enquiry can be initiated against the individuals. Therefore agreement registration is not taking place properly. The Joint Inspector General pointed out that Registration Act is a Central Government Law and that the amendment made by Kerala Legislature in 2008 got assent in 2013. The Senior Deputy Accountant General added to the discussion and said that the audit had pointed out the issue before registration was made compulsory. She pointed out that Compulsory Registration is not yet implemented.

15 The witness Inspector General, Registration Department clarified that only registered agreements are considered as evidence if any problem ensues. To a query of the Committee he replied that to register an agreement the stamp duty is 8%. He

added that as the stamp duty for agreement registration is set off in sale deed, there is no loss incurred in agreement registration. The Senior Audit Officer informed that in many sale deeds there is a reference to the agreement and this helps the sub-registrars to know that an agreement was placed. The witness, Inspector General, informed the Committee that the matter of issuing a circular to make the registered document compulsory would be examined if the sale deed had a reference to an agreement.

16. The Committee was not satisfied with the reply furnished by the department. The Committee observes that it is a serious lapse from the part of the department which does not enforce the registration of agreement of sale even if it is mentioned in the sale deed, even after the Registration Act was amended by the State. The Committee recommends to take necessary steps to enforce the registration of agreement of sale as per the Registration Act.

17. While going through the audit para 6.14.6.2, the Committee pointed out that the department had taken action against 349 cases of under valuation of sale deeds out of 820 cases. The Committee enquired about the difference in no. of cases of undervaluation in sale deeds found out by the audit and asked about its current status. The Senior Deputy Accountant General explained that on the basis of the report of the Accountant General, the department conducted a special enquiry and found out 725 cases where undervaluation was done and only in 622 cases action was taken. Out of the 820 cases pointed out by AG only in 349 cases the department took action. Accountant General had listed out the 820 cases and handed it over to the department.

18. The witness, Joint Inspector General, Registration Department informed that AG found out the undervaluation in sale deeds when it were submitted for permit in the Commercial Taxes Department. The amount submitted to the Commercial Taxes Department was more than the amount included in the actual sale deed in the Registration Department. The cases pointed out by the AG were those in which the

amount shown in the sale deeds received in the Registration Department was lesser than the actual amount shown in the sale deed submitted in Commercial Taxes Department. So many cases dealing with the same issue were found out by AG. He also added that AG had listed out only a few cases and the other cases were found out by the Internal Audit Wing.

19. When the Committee specifically asked about the discrepancy in the number of cases dictated by the AG and the departmental figure, the Inspector General replied that perhaps the officials who prepared the report had made a mistake.

20. The Committee was dissatisfied with the reply of the department officials and stated that it was handled very carelessly and such serious lapse in statistical data from the side of the department could not be entertained. The Committee directed the department to furnish a detailed reply to the 820 cases pointed out by the AG. The Inspector General, Registration agreed to submit the reply within 15 days.

21. While considering the audit para 6.14.6.3, the Committee directed the department to furnish a detailed reply about the present status of the 21 cases pointed out by AG. The witness agreed to submit the same within 15 days.

Conclusions/Recommendations

22. The Committee observes that, there is no system to enforce the stipulation requiring the agreements between the buyer and seller of immovable property prior to the execution of sale deed, to be registered. Therefore, the Committee recommends that the department should take necessary steps to enforce the registration of such agreements as per the relevant provisions.

23. The Committee directs the Registration Department to furnish a detailed reply regarding 820 cases of undervaluation of sale deeds as pointed out by the Accountant General.

24. The Committee requires the Registration Department to submit a detailed report about the present status of 21 cases of development agreements that were not properly stamped as per article 5(c) of KSA as

pointed out by the Accountant General and to clarify whether any remedial action was taken to prevent recurrence of such instances in future.

[Paragraphs 7.1, 7.2 and 7.3 contained in the Report of the Comptroller and Auditor General of India for the year ended 31st March 2014 (Revenue Sector)].

7.1 Tax Administration

Receipts from stamp duty and registration fee are regulated under the Indian Stamp Act, 1899 (IS Act), Indian Registration Act, 1908 (IR Act) and the rules framed there-under as applicable in Kerala are administered at the Government level by the Secretary to Government, Taxes Department. The Inspector General of Registration (IGR) is the head of the Registration Department who is empowered with the task of superintendence and administration of registration work. He is assisted by the District Registrars (DR) and Sub Registrars (SR).

7.2 Internal Audit

Inspector General of Registration (IGR), Kerala monitors the functioning of the Internal Audit Wing (IAW) of the Registration Department. The District Registrar (DR) (Audit) and team do the audit in the district. The sub-registry offices are audited annually. The total number of staff deputed for the internal audit work in this Department is sixty eight. The team leader is the DR (Audit) who is assisted by his subordinates. There is no separate manual for internal audit in the Department. Training of staff in the audit wing is included in the Department training programme undertaken through the Institute of Management in Government. The auditee offices are selected after giving special preference to those offices where the Registering Officer is due to retire shortly which itself is a risk analysis aimed at avoiding revenue loss. During 2013-14, IAW has audited 284 units out of 299 units planned for audit. During the year 2013-14, 1,776 audit observations could be cleared out of the 7,829 outstanding observations, which was 22.68 per cent of the outstanding observations.

7.3 Results of Audit

In 2013-14, test check of the records of 78 units of the Registration Department

showed non/short levy of stamp duty and registration fee etc. and other irregularities amounting to ₹ 0.51 crore in 34 cases which fall under the categories given in Table-7.1

Table - 7.1

Sl. No.	Categories	Number of cases	(₹ in crore)
			Amount
1	Non/short levy of stamp duty and registration fees	10	0.09
2	Other irregularities	24	0.42
	Total	34	0.51

During the course of the year, the Department accepted undervaluation and other deficiencies involving ₹1.25 crore in 91 cases, which were pointed out in earlier years. Four cases involving ₹0.06 crore were pointed out during the year 2013-14. An amount of ₹ 0.06 crore was realised in 80 cases during the year 2013-14. Compliance Audit on the Fixation of Fair Value of Land in the State and an illustrative case involving ₹4.73 lakh are discussed in the following paragraphs.

[Notes received from the Government on the above audit paragraphs is included as Appendix II]

Excerpts from the discussion of Committee with officials concerned.

25. Regarding the audit para 7.2 "Internal Audit", the Committee enquired about the present status of preparation of Internal Audit Manual. The witness, Inspector General of Registration Department informed the Committee that the draft of the Internal Audit Manual was published in February and it would be finalized within 20 days and agreed to submit a copy before the committee.

Conclusion/Recommendation

26. **No comments**

[Paragraphs 7.4 to 7.5 contained in the Report of the Comptroller and Auditor General of India for the year ended 31st March 2014 (Revenue Sector)].

Compliance Audit Observations

7.4 Fixation of Fair Value of Land in the State

7.4.1 Introduction

The receipts from Stamp Duty (SD) and Registration Fee (RF) are regulated by the Indian Stamp Act (IS Act), 1899, the Registration Act, 1908, the Kerala Stamp Act (KS Act), 1959 and the rules¹ made thereunder. At Government level, Secretary, Taxes Department is responsible for the administration of the IS Act, 1899, KS Act 1959 and rules framed thereunder. IGR, Kerala is responsible for collection of RF levied by Government and to see the adequacy of SD paid for executing the instrument presented for registration. SD is leviable on execution of instrument and RF is payable at the prescribed rates. Major portion of the receipts from SD and RF in the State is derived from registration of transfer of property effected by way of instruments such as conveyance, gift, settlement, partition, release etc. The SD and RF leviable in such cases are at ad-valorem specified in Schedule to the KS Act, 1959 vide instances shown in Appendix XIV.

The Revenue and Disaster Management (R&DM) department is responsible for the fixation of fair value of land and Registration Department for registration of documents, collection of RF and monitoring the adequacy of SD paid on documents.

The receipts from sale of stamps and registration fees in the State of Kerala (State) during 2013-14 was ₹ 2,593.29 crore and contributed around 8 *per cent* of the total tax revenue of the State.

The objective of fixation of fair value was to prevent the understatement of value or consideration in transactions relating to land shown in the documents presented for registration, consequent evasion of SD, bringing transparency in the registration process and to eliminate corruption connected with the land transactions and its registration.

There was a delay of 22 years in fixation of a minimum value/fair value for land

1 The Kerala Stamp (Fixation of Fair Value of Land) Rules, 1995, The Kerala Stamp Rules, 1960.

in the State, aimed at preventing understatement of value or consideration shown in the instruments presented for registration as shown in Table-7.2.

Table - 7.2
Milestones in fixation

Year	Event	Remarks
1988	Introduction of Section 28A and 45A of KS Act, 1959 relating to minimum value of land	Minimum value of land was fixed for the first time by the District Collectors
1991	Section 28A and 45A of KS Act, 1959 relating to minimum value of land were withdrawn	Withdrawn due to discrepancies in the minimum value fixed and reduction in number of documents presented for registration.
1994	Introduced Section 28A and 45A of KS Act, 1959 relating to fair value	New Section was introduced fixing criteria for determination of fair value of lands.
2004	Fixed the fair value in January 2004 and withdrew the same in February 2004	The fair value was withdrawn on basis of complaints from public regarding the fixation of fair value.
2006	In Budget 2006 the fixation of fair value was introduced again	Land was assigned classification into 15 categories.
2008	The draft fair value was published in May 2008	Seeking suggestions from the public
2010	Published the fair value in March 2010	Implemented with effect from 1 April 2010

Though the Government fixed fair value through orders issued in 2010 as indicated above, as of March 2014, the exercise was still incomplete.

Audit was conducted during May 2014 to September 2014, covering the period from April 2009 to March 2014 with reference to rules, regulations and guidelines framed by the Government for fixing and implementation of the fair value system.

Audit test checked the files and records maintained by the Commissioner of Land Revenue, seven¹⁰ District Collectorates out of fourteen, seven¹¹ Revenue Divisional Offices (RDOs) out of twenty one, seven¹² Taluk Offices out of sixty three and twenty one¹³ village offices out of 1,635 villages under the R&DM department.

Audit also test checked the files and records maintained by the IGR, Kerala and six¹⁴

¹⁰ Thiruvananthapuram, Kollam, Ernakulam, Palakkad, Malappuram, Kozhikode and Kannur

¹¹ Thiruvananthapuram, Kollam, Fort Kochi, Palakkad, Perinthalmanna, Kozhikode and Thalassery

¹² Thiruvananthapuram, Kollam, Fort Kochi, Palakkad, Perinthalmanna, Kozhikode and Thalassery

¹³ Corporation Area (Sasthamangalam, Mundakkal, Fort Kochi, Mattancherry, Thoppumpady, Chevayur, Kasaba, Nagarom, Vengeri); Municipal area (Perurkada, Vattiyurkavu, Eravipuram, Yakkara, Palakkad1, Palakkad3, Perinthalmanna, Thalassery); Panchayat area (Mayyanadu, Angadipuram, Thiruvangadu and Kodyeri).

¹⁴ Sasthamangalam, Palakkad, Chevayur, Kozhikode, Perinthalmanna, Thalassery

Sub Registrar Offices (SROs). Soft copy of the database on fair value fixed for land in the State maintained and provided to Audit by the IGR, Kerala were also analysed and audit queries raised.

Audit findings

The following deficiencies in the fixation of fair value of land were noticed.

7.4.2 Process in fixation of fair value and its deficiencies

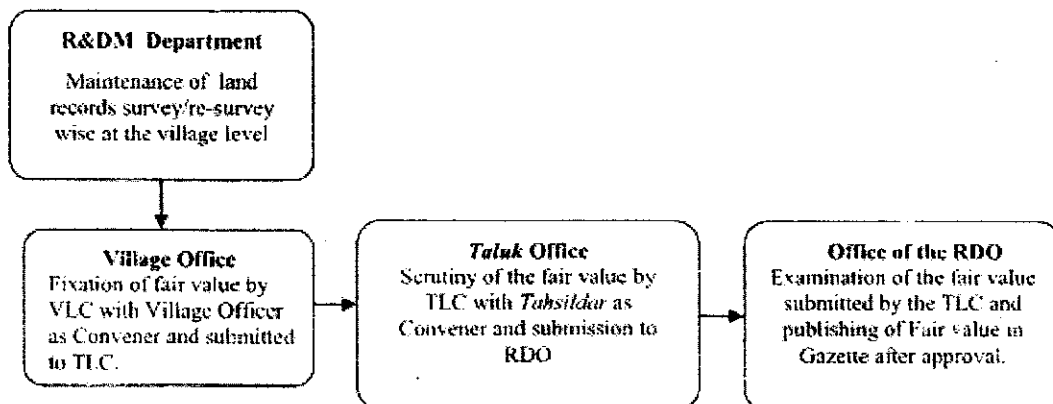
As per Section 28A of the KS Act, 1959 and Rule 3 of the Kerala Stamp (Fixation of Fair Value of Land) Rules, 1995 (KS(FFVL) Rules, 1995) RDO shall, for the purpose of fixation of the fair value of the land ascertain the fair value of land by classifying the land as those lying in (i) Municipal Corporation areas (ii) Municipalities and (iii) Rural areas. Within the above categories, fair value shall be fixed by the RDOs giving regard inter alia to the following matters, namely:

- (a) development of the area in which the land is situated such as the commercial importance, facilities for water supply, electricity, transport and communication;
- (b) proximity of the land to markets, bus stations, railway stations, factories, educational institutions or other institutions;
- (c) the geographical lie of the land, the nature of the land such as dry, waste, wet or garden land, fertility, nature of crop, yielding capacity and cost of cultivation; and
- (d) such other matters as may be provided in the rules made under KS Act, 1959.

A flow chart indicating the procedure of fixation of fair value is shown below.

Chart I

Procedure for fixation of fair value



As per Rule 4 of the KS (FFVL) Rules, 1995, after fixing, the fair value is to be published in Form A appended to the above rule. In the Schedule attached to Form A, each piece of land, with reference to survey/resurvey number, subdivision wise, is to be classified according to their use by selecting one of 15 classifications¹⁵ given therein.

7.4.2.1 Lack of proper guidelines, procedure, methodology etc. for fixing true market value/fair value

No comprehensive guidelines specifying clearly the procedure and methodology for fixing the fair value was issued by the Principal Secretary R&DM Department/ the Secretary, Taxes Department/the Commissioner of Land Revenue/the IGR, Kerala. Audit observed that in the absence of the clear parameters based upon which the market value of land is determined, the Department was not able to fix the fair value of the land as decided by Government. Though the land was classified into fifteen categories, the detailed procedure/parameters for classifying the land under each category were not prescribed. The classification adopted by the respective RDOs for arriving at the fair value was inconsistent as explained in para 7.4.4.

7.4.2.2 Lack of public involvement in fair value fixation through various committees

Audit found that in respect of all the twenty one villages test checked, VLC was not formed in any of the villages to fix the fair value of land as required in the above government orders/instructions. Out of the seven Taluk offices test checked, TLC was formed only in three¹⁶ Taluks. Audit was not able to ascertain the formation of VLC/TLC from the RDOs concerned as records were not available with these offices.

Failure to constitute the VLC or TLC resulted in fixation of fair value without

¹⁵ 1. Commercially important plot 2. Residential plot with NH/PWD road access, 3. Residential plot with Corporation/Municipality/Panchayat road access 4. Residential plot with Private road access 5. Residential plot without vehicular access 6. Garden land with road access 7. Garden land without road access 8. Coastal belt 9. Water logged land 10. Rocky land 11. Waste land (land in close proximity to dumping yards, grave yards or similar other circumstances etc) 12. Wet land 13. Hill tract with road access 14. Hill tract without road access 15. Government land

¹⁶ Kollam, Ernakulam and Thalassery

local participation as desired by government. There was no system to monitor the constitution and convening of VLC or TLC.

On being asked by Audit, Village Officers/Tahsildars and RDOs did not produce any records based on which fair value was fixed.

Audit could not assess the basis for the fixation of fair value. The Village Officers fixed the fair value on a presumptive amount which had no bearing on the market value of the land as shown in paragraph 7.4.4.3

7.4.3 Failure to fix fair value for all survey numbers

RDO shall issue Notification for the fair value for each plot/land to be fixed and published sub-division wise by showing the survey/resurvey number in Form A as appended to the KS (FFVL) Rules, 1995. The Commissioner of Land Revenue¹⁷ directed all RDOs in the State to ensure that all the survey numbers in all villages are included in the fair value register/compact disk. Audit scrutiny revealed that in several cases, the fair value was not fixed as explained below.

A scrutiny of the fair value registers/database of the selected seven Taluks¹⁸ under seven¹⁹ RDOs revealed that the fair value was not fixed in case of 1,32,991 survey/resurvey numbers in 89 villages.

Among the seven RDOs, RDO Kollam stated (August 2014) that fair value of some of the missing survey numbers pointed out by Audit were fixed. However it did not specify the survey numbers for which fair value has been fixed and the database was also not updated. It was stated by five RDOs that these cases would be examined. Final reply has not been received (October 2014).

RDO, Fort Kochi stated that Government land in 223 survey numbers in Njarakkal, Elamkunnappuzha and Puthuvyppu villages was not included in the fair value register/database. This is in violation of the classifications prescribed in Form A as appended to the Notification of the KS (FFVL) Rules, 1995 and the specific directions of the Commissioner of Land Revenue to include all survey numbers in the fair value list.

¹⁷ In his proceedings No LRA3-46270/2006 dated 8 June 2009

¹⁸ Thiruvananthapuram, Kollam, Fort Kochi, Perinthalmanna, Palakkad, Kozhikode and Thalassery

¹⁹ Thiruvananthapuram, Kollam, Fort Kochi, Perinthalmanna, Palakkad, Kozhikode and Thalassery

It was seen that the process of fixation of fair value was still incomplete even after four years of publishing of final fair value in 2010 by the RDOs. Audit found that as on March 2014, fair value was fixed by RDOs in approximately 16,180 cases. In all these cases, the fixation was based on request of the land owner and was not detected by the Department.

The Department was not able to explain the reasons for non fixation of fair value in the above cases.

Non-fixation of fair value for escaped survey/resurvey numbers is putting hardship for title holders at the time of registration of documents/deeds.

7.4.4 Irregularities in fixation of fair value

Audit came across three types of irregularities in the fixation of fair value as described below which will have significant revenue impact.

7.4.4.1 classification and fixation of fair value of land without ascertaining the actual use.

As per Rule 4 of the KS (FFVL) Rules, 1995 and Form A appended to the rules land is to be classified (out of the fifteen classifications prescribed therein) according to its use. Principal Secretary (R&DM) directed (November 2006) that the land is to be classified according to the actual state at the time of fixation of fair value.

Test check of the fair value register of Palakkad-I village revealed that in eighteen cases (detailed in Appendix XV) 1.07 Ha. Land was classified as residential plot or wet land. Audit found that the land so classified was already ordered for conversion to 'commercial purpose' as per Kerala Land Utilisation Orders 1967 by the RDO, Palakkad during 2006-08 i.e., prior to fixation of fair value. The land is presently used for commercial or religious purposes. Thus, the classification of the land was not on the basis of actual state/use at the time of fixation of fair value.

In the fair value register of Yakkara village, Palakkad Taluk, no land has been classified as "Commercially important Plots" through some areas of the village are in

the heart of the Palakkad town. On scrutiny of the maps, field measurement book available in the village office and on physical verification of plot/land etc., it was found that some parts of the survey numbers²⁰ are in the commercially important area of the town. However, all the plots in those survey numbers are classified as residential plot or wet land instead of "Commercially Important Plots".

As such, the fixation of fair value had been done without considering the actual use/stage of the land resulting in non compliance with the directions of the Government facilitating the RDOs to fix the fair value on presumptive basis.

On this being pointed out, Department stated that steps would be taken to rectify the mistakes (August and September 2014).

7.4.4.2 Anomalies in fixation of fair value of similar/comparable plots

The Government issued instructions to conduct 'Zonal Centralised Verification' of fair value in order to fix fair value at uniform rates in respect of plots with survey numbers falling in common boundaries of villages. The Commissioner of Land Revenue, Thiruvananthapuram directed²¹ that during the centralised verification, adequate care should be taken to ensure that fair value of similar or comparable plots in the village boundaries are uniform. Plots lying on either side of the road/boundary were verified²² in thirteen village offices²³, and it was seen that in 448 cases the plots/fields were lying on the sides of the common boundary/roads of the villages and were having similar/comparable/identical nature and classification prescribed for fixation of fair value. However, there was variation ranging from four to 88 per cent in fair value fixed for identical plots. Some of the major cases are as under.

²⁰ Survey numbers 879, 880, 904, 907, 2396, 2400, 2403, 2405 and 2406

²¹ Vide UO letter No.LR(A)3-45270/2006 dated: 13 August 2009

²² With reference to Litho maps, Field Measurement Books and Basic Tax Registers

²³ Mayyanadu, Eravipuram, Mundakkal, Fort Kochi, Mattancherry, Thoppumpady, Yakkara, Palakkad1, Palakkad3, Chevayur, Vengeri, Perinthalmanna, Angadipuram.

Table - 7.3

Anomaly in fixation of fair value

Sl. No.	Survey No/ Block-Resurvey No.	Class code	Fair value (₹)	Common Boundary	Sl. No.	Survey No/ Block-Resurvey No.	Fair value Class code	Fair value (₹)	Percentage of variation
Kollam district, Kollam Taluk, Eravipuram village					Kollam district, Kollam Taluk, Mayyanadu village				
1	BL25-367/18	2	1,80,000	Thattamala-Koottikada-Karikuzhi PWD Road	1	BL27-10/16	4	40,000	78
2	BL25-367/7	4	1,50,000		2	BL27-10/5	4	12,50,000	88
3	BL25-367/10	4	1,50,000		3	BL27-10/6	4	40,000	73
4	BL25-621/20	3	1,00,000		4	BL26-86/5	3	25,000	75
5	BL25-621/12	3	1,00,000		5	BL26-86/22	4	20,000	80
6	BL25-621/13	3	1,00,000		6	BL26-86/7	3	25,000	75
Palakkad District, Palakkad taluk, Palakkad1 village					Palakkad District, Palakkad taluk, Palakkad3 village				
7	850/1A	12	3,60,000		7	2549	1	11,11,500	68
8	850.3	12	3,60,000		8	2555	1	11,11,500	68
9	852.2	12	3,11,220		9	2556	1	11,11,500	72

Further, of 29 plots in Perinthalmanna village (included in thirteen villages above) of Perinthalmanna Taluk lying opposite sides of Palakkad-Kozhikode NH 213/Nilambur-Perinthalmanna SH, also revealed that there was difference in fair value fixed for plots in 28 cases lying on the opposite/adjacent sides of the roads ranging from nine to 61 percent. Some major cases are:

Table 7.4

Anomaly in fixation of fair value

Sl. No.	Survey No/ Block-Resurvey No.	Class code	Fair value (₹)	Common Boundary	Sl. No.	Survey No/ Block-Resurvey No.	Fair value Class code	Fair value (₹)	Percentage of variation
1	8	2	7,00,000	Palakkad-Kozhikode NH213	1	127	2	3,25,000	54
					2	128	01,02	2,75,000	61
2	14	2	5,50,000		3	130	1	2,75,000	50
3	105	1	9,00,000	Nilambur-Perinthalmanna SH Road	4	103	1	5,00,000	44
4	77	1	5,00,000		5	64	1	80,000	38

The Department admitted the anomaly in fixation of fair value of plots in 448 cases and 28 plots lying on the sides of Palakkad-Kozhikode NH 213 and Nilambur-Perinthalmanna State Highway and stated (September 2014) that the fair value of each village was fixed by Village Officer concerned and hence the variation occurred in fair value of similar/comparable land. The failure to constitute VLC, absence of joint verification of village boundaries and lack of monitoring at the higher level resulted in the anomaly in fixing fair value of similar/comparable land.

7.4.4.3 Fixation of low fair value of land

Section 28A of the KS Act, 1959, requires that every RDO shall subject to such rules as made by Government, fix the fair value of land situated within the area of his jurisdiction, for the purpose of determining the duty chargeable at the time of registration of instrument involving land.

After publication of the draft fair value on 5 May 2008, in order to mitigate the defects crept in the fair value fixed, it was decided to fix (June 2009)²⁴ the fair value at least 50 per cent of the market value.

- Audit test checked the sale deeds (where value shown in the document was ₹ 5 lakh or more) registered immediately before the introduction of fair value and found that in 91 documents²⁵ registered during 2009-10 (in four²⁶ SROs out of the six test checked) the fair value fixed was far less than the value disclosed in the previous documents registered. Even on considering the value shown in the previous documents registered as the market value, the fair value fixed was less than 50 per cent of the previous transaction value. Audit noticed that the fair value fixed was only 2.51 to 47.84 per cent of the value shown in the previous documents. A few cases are shown in Appendix XVI.
- Audit scrutinised 78 cases in which KINFRA²⁷ purchased²⁸ (between August 2009 and March 2010) land for Kannur Airport Project during 2009-10 and compared the purchase value with the fair value fixed (highest rate among the 15 classifications of survey numbers) subsequently for the same survey numbers. Audit found that the fair value fixed for the land by the R&DM department was less than 50 per cent of the purchase value paid by the R&DM department itself through KINFRA. The fair value fixed in above cases

24 LRA3-45270/2006 dated 8 June 2009

25 Audit test checked 426 documents with transaction value above ₹ 5 lakh. Out of these above point was noticed in 91 cases.

26 Sasthamangalam, Kozhikode, Chevayur and Palakkad

27 Kerala Industrial Infrastructure Development Corporation is a statutory Corporation under the Government of Kerala for acquiring land for industrial purposes in the State.

28 Purchases were made through negotiation by the District Level Purchase Committee constituted by Government in Keezhallur village and Pazhassi village under RDO Thalassery.

ranged from 8.09 to 40.47 per cent of the purchase value. A few cases are shown in Appendix XVII.

Failure to constitute the VLC, non defining of the "market value" resulted in fixation of fair value at a level lower than the previous transaction value or purchase value.

As such the fair value fixed was not fair enough to ensure proper revenue to the State defeating the primary objective for fixation of fair value.

7.4.5 Impact of non-fixation/incorrect fixation of fair value

As the fixation of fair value of land is not completed and in the cases where the fair value fixed was not in compliance with the prescribed criteria, Audit was not able to ascertain the true extent of evasion of SD. The revenue potential could be ascertained only on completion of fixation of fair value in an effective manner. IGR, Kerala stated that the Department did not conduct a study with regard to the impact of fixation of fair value on the realisation of SD.

7.4.6 Non-fixation of criteria for determining the value of building set forth in documents presented for registration.

As per Section 28(1) and 28(2) of the KS Act, 1959, the consideration and all other facts and circumstances affecting the chargeability of duty or the amount of the duty with which it is chargeable shall be fully and truly set forth in the instrument. In the case of instruments relating to immoveable property chargeable with ad valorem duty on the fair value of the land and property, it shall fully and truly set forth the value of all other properties including building, if any, in the land involved.

The IGR, Kerala directed (December 2008²⁹) the registering officers to classify the buildings into five categories and value the buildings at the rates prescribed by him for each class. However, this direction was withdrawn by the IGR, Kerala on 22 December 2008 as the Government directed that this could be implemented only after further discussions and evaluation.

No further orders have been issued by the Government in Taxes

29 Vide his letter No. RR6-8375/08 dated: 15 December 2008

Department/Registration Department prescribing the rate and method of valuation of buildings even after a lapse of more than 5 years of the withdrawal of the direction of the IGR. Presently there is no system to check understatement of value of buildings in instruments presented for registration.

In the absence of guidelines for valuation of building, there is extensive understatement of the value of buildings in the documents presented for registration. Registering authorities report undervaluation in respect of the buildings also to the District Registrars.

7.4.7 Conclusion

Though the system of fair value was introduced in 2010 for land comprising in 1,635 villages, many cases of non fixation of fair value were noticed in 89 test checked villages. The Department did not have a system for identifying these cases and it comes to know about non fixation of fair value only when the public approaches respective SROs for service. Thus, the implementation of the scheme of fair value was still incomplete.

The Government did not prescribe the detailed procedure for classification of land for the purpose of fixation of fair value.

The system of monitoring the implementation of the scheme was also weak and the fair value was fixed without defining market value and in many cases the fair value was far below the previously registered document value. There were variations ranging from four to 88 per cent in fair value fixed for identical plots sharing common boundaries/roads.

7.4.8 Recommendations

Audit recommends that Government may:-

- *consider identification and fixation of fair value for each plot in all the villages in the State with the assistance of the Survey Department.*
- *Define the fifteen classifications of land prescribed for fair value fixation.*
- *Prescribe parameters to ascertain the market value of land for fixing the fair value.*
- *Prescribe uniform fair value for similar/comparable plots in the common boundaries/roads.*

- Consider looking into the irregularities in the fixation of fair value in the State to ensure that fixation of fair value is done based on a prescribed criteria.
- Prescribe procedure/guidelines for the fixation of value for buildings shown in the documents presented for registration.

7.5 Short levy of stamp duty and registration fee due to undervaluation of sale deeds

The consideration set forth in the conveyance deeds registered was less than the fair value fixed for the land.

(SRO, Thalasserry)

As per Section 45 A of the Kerala Stamp Act 1959, if, on verification, the registering officer finds that the consideration set forth in the instrument is less than the fair value of land fixed, he shall direct the payment of proper stamp duty on the fair value of the land, and shall duly register such instrument and certify by endorsement on the instrument that proper stamp duty has been charged and paid.

In Sub Registry Office, Thalasserry two sale deeds for 8.09 ares³⁰ and 14.16 ares were registered in June 2010 for ₹32.36 lakh and ₹ 53.87 lakh respectively. Audit found (August 2013) that the value per are adopted³¹ for the land in above cases was less than the fair value of rupees six lakh per are prescribed for the property in that survey numbers. Non adoption of fair value of land while registering the document resulted in undervaluation of ₹ 47.33 lakh and short levy of stamp duty and registration fee of ₹4.73 lakh.

This was pointed out to the Department in August 2013 and reported to Government in April 2014. While admitting the audit observations, Government stated (July 2014) that in respect of one sale deed, the short levy has been treated as the liability of the registering authority and in respect of the other, the short levy would be

30 Are is a unit of measurement of land 1 Are=100 square metre, 100 Are=One hectare, 1 Are=2.471 cent, 247.1 cent=1 hectare.

31 ₹ 4 lakh and ₹ 3.80 lakh per are respectively.

realised from the registering authority concerned. Further report has not been received (October 2014).

[Notes received from the Government on the above audit paragraphs are included as Appendix II]

Excerpts from the discussion of the Committee with officials concerned.

27. While considering the audit para 7.4; Fixation of Fair value of Land in the State, the Senior Deputy Accountant General informed the Committee that the Revenue Department is the one to reply on the audit paras related to fair value.

28. The Senior Deputy Accountant General added that the Revenue Department had not given their report and that from the office of the Accountant General the audit report was made available to Revenue Department, and even if they were not asked to submit the report on the audit paras related to them they had to submit the report by themselves.

29. The Committee decided to summon the officials of the Revenue Department to give explanation as the report was not made available. The Senior Deputy Accountant General pointed out that even though reply for some of the audit paragraphs were made available before the Committee, the audit objections had not been rectified. To a query of the Committee, the Joint Inspector General informed that in the 2018 budget it was stated that the fair value of land would be 50% of the market value. The Senior Audit Officer pointed out that the major objections raised by the Accountant General are no clear definition for the division of land into 15 categories, no accurate mention about the demarcations of land and no fair value fixation of land in all places. The Inspector General, Registration Department informed the Committee that there are a lot of anomalies existing in the case of fair value. The Government has issued orders to fix fair value in a new format in 2018, but it has not been implemented yet. The Committee decided to obtain detailed reply from the Revenue Department on the above mentioned audit paras (Audit Para 7.4.2 to 7.4.8).

30. While considering the audit para 7.5, "Short levy of stamp duty and registration fee due to undervaluation of sale deeds", the Senior Deputy Accountant General informed that undervaluation occurs in sale deeds due to difference in fair value. She also pointed out that in the first case, the details of the officer on whom the liability was fixed is clearly mentioned in the reply. But in the second case, the information is vague.

31. The Committee asked the department to inform the course of action taken in the second case and the department agreed to do so.

[Notes received from the Government on audit paragraphs 7.4.2-7.4.8 are included as Appendix II]

Excerpts from the discussion of Committee with department officials on 16.06.2022

32. While considering the audit paras 7:4 to 7.4.2.1, the Committee enquired about the guidelines regarding the fixation of fair value of land in the state. The witness, Joint Commissioner of Land Revenue Commissionerate replied that Revenue Department in consultation with Finance Department had issued a detailed order regarding fair value fixation on 14.08.2018. Earlier the land was categorized into 15 types for fixing fair value. This categorization was not sufficient to fix the fair value under each category of arable land or according to the crop cultivated. As Common categorization was inappropriate for fixing fair value, the need for sub categorization arosed. Under each category, there should be specific guidelines, parameters and procedures for fixing the fair value. Therefore, three Committees were formed at the village, taluk and district levels for this purpose vide the order and later people's representatives were also included in the district level committees.

33. To a query of the Committee, the Joint Commissioner, Land Revenue Commissionerate informed the Committee that the first step toward fixing the fair value of land without road access is data collection at the village level. After taking into consideration the type of roads and other parameters like fair value of the road

frontage adjacent land etc, the RDO and District Collector level scrutiny has to be carried out. A Fair value would be fixed afterwards. He further informed the Committee that Government Order to implement sub classification method to rectify the anomalies in fixing fair value was delayed due to the Covid-19 and the Flood. However it would be implemented in the current year, he added.

34. The Additional Chief Secretary, Finance & Taxes Department informed the Committee that a lot of anomalies exists regarding the fixation of fair value and that the Government order issued in 2018 was not implemented till date. He also brought to the notice of the Committee that the Honbl'e Finance Minister in his budget speech had said that a high level Committee would be appointed to rectify the anomalies in fair value fixation. The Order would be issued in a month, and hopefully the new fair value fixation criteria would be announced within three months. The Committee observed that fair value fixation had been done erroneously. So that land registration in the hilly regions of northern Kerala could not be made. Likewise, an excessive rate in the fair value could block the registration of land deeds in the state. The Committee directed the Department to find out a solution to rectify anomalies.

35. To a query of the committee, the Joint Commissioner, Land Revenue Commissionerate replied that according to Section 28 A of Kerala Stamp Act, RDO has the power to rectify the anomalies related to fair value fixation. He also brought to the notice of the Committee that there is an appeal provision for fixing the fair value of land and that the RDO has the power to take decisions in such cases.

36. The Additional Chief Secretary, Finance and Taxes Department informed the Committee that if the public approached the RDO, the anomalies related to fair value fixation of land could be rectified to some extent.

37. When considering the audit Para 7.4.2.2, 'Lack of Public involvement in fair value fixation through various committees', the Committee enquired about the reasons for failure in constitution of Village Level Committee/ Taluk Level Committee(VLC/TLC) for fixing the fair value of land.

38. The Joint Commissioner, Land Revenue Commissionerate informed the

Committee that a Government order was issued in this effect and it was decided to constitute the VLCs with the Secretaries of Panchayats, RDOs as Chairman in TLCs and District Collector as Chairman in DLC. To a query of the Committee, the Joint Commissioner also clarified that the various level Committees are separate bodies and the data collection would be done by VLCs. The TLC/DLC examines the report of VLCs and rectifies anomalies or errors if any. Subsequently the RDO would take a final decision.

39. To a query of the Committee, the Joint Commissioner clarified that the RDO has the power to take final decision and the Government as per G.O.(Rt) No.302/2018/Rev. Dated 14.08.2018 issued a detailed order regarding directions/guidelines for the re-fixation of fair value. The Government order further clarifies the measures taken, time limit for completion of fixation, responsibilities of the Committees, steps for increasing/decreasing of fair value, he added. He further informed the Committee that re-survey of land would be started in 200 villages soon and the data collection would be done electronically.

40. The Senior Deputy Accountant General added to the discussion by informing of the Committee that at present there is a periodic increase by 10 percent of fair value along with the development of a particular area. The method of increasing the fair value along with developments is an unscientific practice that would cause revenue loss. He also informed the Committee that there should also be a mechanism to reduce the fair value in comparison with the value of land.

41. The Committee was concerned about the increased fair value of agriculture land as well as land affected by the recent flood and other natural calamities. The Committee also opined that Government would take measures for increasing the fair values of land in the vicinity of Kannur Airport, particularly areas like Iritti and Mattannoor. It also directed to follow a realistic approach for the fixation of fair value of land.

42. The Inspector General of Registration Department informed the Committee that as per the amendment made to the Finance Act 2020, the fair value of land may be

increased by adding 30% to the existing rate by issuing a notification in this respect. However, the provision is hardly used to increase the fair value of land in commensurate with the development of an area, he added. He further pointed out that the matter was brought to the notice of Government.

43. To a query of the Committee, the Joint Commissioner, Land Revenue Commissionerate replied that the RDO can fix the fair value of survey numbers according to Stamp Act, if the value is not fixed. No data could be available on such survey numbers where the fair value had not been fixed. Action can be taken only if the survey numbers that do not fix the fair values are noticed. Based on the report from the Village Officer, the Sub collector/RDO can fix the fair value, if any anomalies arise after hearing it, it is finalized and notified. When asked about the number of cases pending, the Joint Commissioner replied that the actual number of cases were not readily available to him, but could be submitted to the Committee.

44. The Senior Deputy Accountant General added to the discussion that usually RDO's are over burdened and they do not have time to take actions in such cases promptly.

45. The Inspector General, Registration Department replied that in most cases, the decision would be taken after conducting site inspections, that was also one of the reasons for the pendency of cases.

46. While considering the Audit Paras 7.4.4, 7.4.4.1, 7.4.4.2, 7.4.4.3, the Senior Deputy Accountant General informed the Committee that the report was submitted after OPEN PEARL review two years ago.

47. The Inspector General, Registration Department replied that as the said report had not yet been received, he would furnish the reply after receiving it.

48. While considering the audit paras 7.4.5, 7.4.6, 7.4.7, 7.4.8, 7.5, the Committee enquired whether changes had been introduced in the Act/Rules for avoiding undervaluation of buildings. The Additional Chief Secretary, Finance and Taxes Department deposed the Committee that an order has been issued based on the Plinth Area Rates of Central Public Works Department for fixing fair value of flat/apartment. It has also been made applicable to buildings in 2020.

Conclusions/Recommendations

49. The Committee directs the department to submit the final report regarding the course of action taken by the department to plug in the revenue loss occurred due to the undervaluation of sale deeds in Document No. 1467/2010 and Document No. 1450/2010 of SRO, Thalassery.

50. The Committee expresses concern over the absence of comprehensive guidelines and criteria specifying clearly the procedure and methodology for fixing the fair value of land and recommends that an effective and proper mechanism should be formulated on the matter jointly by Registration Department and Revenue Department in consultation with Finance Department so as to prevent revenue loss to the Government in future.

51. The Committee observes that the Government order of 2018 for fixing the fair value of land has not been implemented and due to erroneous method of fair value fixation, only few land registration is done in the hilly areas of Northern regions and excessive rate in the fair value could lead to stalemate in the registration of land deeds in the State. The Committee expresses its deep concern over the increased fair value of agriculture land as well as the recent flood affected and other natural calamity hit areas.

52. The Committee directs the department to rectify the anomalies in the fixation of fair value of similar comparable plots and urges to follow a realistic approach for the fixation of fair value of land.

53. The Committee realizes that as the common categorization adopted for fixing the fair value of different types of land is unsuitable and impractical, the need for sub classification arises and the department has issued orders on 14.08.2018 in this direction. Therefore, the Committee wants to know how far the implementation process of refixing the fair value has been accomplished on the basis of the above orders.

54. Non fixation of fair value for escaped survey/ resurvey numbers is putting hardship for the title holders at the time of Registration of deeds. So, Committee directs the department to complete the process with utmost care in a time bound manner.

55. The Committee notices certain cases in the fixation of fair value without considering the actual use/stage of the land which has led to the determination of fair value by the authority in a presumptive manner. The Committee wants to rectify the anomalies in such cases in compliance with the directions given by the government.

56. The Committee wants to get a detailed reply regarding the present status of the objections raised by the Accountant General in the audit paras 7.4.2 to 7.4.8

57. The Committee directs the Revenue Department to submit within six months the district wise details of land in respect of which fixation of fare value is still pending.

[Paragraphs 7.5 to 7.8 contained in the Report of the Comptroller and Auditor General of India for the year ended 31st March 2015 (Revenue Sector)].

7.5 Tax Administration

Receipts from stamp duty and registration fee are regulated under the India Stamp Act, 1899 (IS Act), India Registration Act, 1908 (IR Act) and the rules framed there-under as applicable in Kerala and are administered at the Government level by the Principal Secretary to Government, Taxes Department. The Inspector General of Registration (IGR) is the head of the Registration Department who is empowered with the task of superintendence and administration of registration work. He is assisted by the District Registrars (DR) and Sub Registrars (SR).

7.6 Internal Audit

Inspector General of Registration (IGR), Kerala monitors the functioning of the

Internal Audit Wing (IAW) of the Registration Department. The District Registrar (DR) (Audit) and team do the audit in the district. The sub-registry offices are audited annually. The total number of staff deputed for the internal audit work in this Department is sixty nine. There is no separate manual for internal audit in the Department. Training of staff in the audit wing is included in the Department training programme undertaken through the Institute of Management in Government. The auditee offices are selected after giving special preference to those offices where the Registering Officer is due to retire shortly which itself is a risk analysis aimed at avoiding revenue loss. During 2014-15, IAW audited 267 units out of 298 units planned for audit. During the year 2014-15, 1,295 audit observations could be cleared out of the 9,028 outstanding observations, which was only 14.34 per cent of the outstanding observations.

7.7 Results of Audit

The records of 88 offices relating to Registration Department were test checked during 2014-15. Non/short levy of stamp duty and registration fee and other irregularities amounting to ₹ 0.84 crore were detected in 66 cases which fall under the following categories as given in Table-7.9.

Table – 7.9

1	Non/short levy of stamp duty and registration fees	19	0.20
2	Other irregularities	47	0.64
Total		66	0.84

During the course of the year, the Department accepted under-valuation and other deficiencies involving ₹ 0.65 crore in 48 cases which involved one case amounting to ₹ 4.41 lakh pointed out during the year. An amount of ₹10.24 lakh was realised in 45 cases during the year of which one case involving ₹4.41 lakh pertained to 2014-15.

The reason for non/short realisation of amounts pointed out by Audit even in cases accepted by the Department were called for in October 2015. The Department stated (November 2015) that cases related to undervaluation were settled through One Time Settlement Compounding scheme during 2009-12 and hence the amount realised does not coincide with the amount pointed out by Audit. Also, in undervaluation cases, on finalisation of *suo motu* proceedings the amount pointed out by Audit and the amount determined by the District Registrar may differ. The Department also stated that *suo motu* proceedings and revenue recovery proceedings take long duration for completion and causes delay to collect the deficit amount.

The chapter contains one illustrative case involving ₹9.32 lakh.

7.8 Short levy of stamp duty and registration fee due to undervaluation of documents

Suspected cases of undervaluation were not reported by Sub Registrar to District Registrar.

- **Sub Registry Office, Olavakkode**

Government notified³² the fair value of land in Kerala by classifying entire land into 15 categories based on usage of land. Government issued instructions³³ that when the instruments were brought for registration, if it was found that fair value has been omitted to be fixed in respect of the survey/resurvey/sub division numbers of the properties, the Sub Registrars should report the same to the District Collector for necessary action. Section 45 (B) (1) of Kerala Stamp Act (KSA), 1959 stipulates that if the registering authority has reason to believe that the value of the property or the consideration has not been fully set forth in the instrument brought before him for registration, he may after registering the document, refer the same to the District Collector for determination of the value or consideration and proper duty payable

³² GO(P)/515 dated: 06.03.2010

³³ GO(Ord)/77/10/TD dated: 27.03.2010

thereon. As per Section 45B (3) of the KSA, 1959, the District Collector may suo-motu within two years from the date of registration of any instruments not already referred to him under sub section (1) above, call for and examine the instrument and if he has reason to believe that the value or consideration has not been truly set forth in the instrument he may determine the value and the duty which shall be payable by the person liable to pay the duty.

In Sub Registry Office, Olavakkode two sale deeds³⁴ involving 84.82 Ares³⁵ and 66.16 Ares were registered in 2012 and 2013 for ₹21.96 lakh and ₹20.75 lakh respectively. Audit found (February 2015) that the value per Are adopted for the land in above cases were less than the fair value of ₹90,000 per Are prescribed for the property with similar classification in that survey number. Suspected undervaluation in the cases amounted to ₹93.17 lakh and consequent short levy of stamp duty and registration fee of ₹9.32 lakh. However, the Sub Registrar did not report the matter to District Collector as a suspected case of undervaluation.

Government stated (September 2015) that based on the audit observation, District Registrar had taken *suo-motu* action in July 2015 on both documents as per Section 45(B) (3) of KSA, 1959 for suspected undervaluation related to omission of proper classification in the fair value register. Since the parties did not respond to the notice issued, action would be taken to issue provisional orders for making good the short levy. Final report had not been received (January 2016).

[Notes received from the Government on the above audit paragraphs is included as Appendix II]

Excerpts from the discussion of Committee with officials concerned.

58. While considering the Audit para 7.6, the Committee noted that the same subject was discussed while considering the Audit para 6.12 of the C&AG Report of 2013.

34 Doc.No.381/2012 and Doc. No.592/2013

35 Unit of measuring land 100 Ares=1 Hectare

59. While considering the audit para 7.8, the Inspector General informed the Committee that the stay had been vacated and the amount was levied from the concerned people, but the amount levied was less as it was done through a one time settlement.

Conclusion/Recommendation

60. No comments

[Paragraphs 5.5 to 5.8 contained in the Report of the Comptroller and Auditor General of India for the year ended 31st March 2016 (Revenue Sector)].

5.5 Tax administration

Receipts from stamp duty and registration fee are regulated under the Indian Stamp Act, 1899 (IS Act), Indian Registration Act, 1908 (IR Act) and the rules framed there-under as applicable in Kerala and are administered at the Government level by the Additional Chief Secretary to Government, Taxes Department. The Inspector General of Registration (IGR) is the head of the Registration Department who is empowered with the superintendence and administration of registration work. He is assisted by the District Registrars (DR) and Sub Registrars (SR).

5.6 Internal audit

Inspector General of Registration (IGR), Kerala monitors the functioning of the Internal Audit Wing (IAW) of the Registration Department. The District Registrar (DR) (Audit) and team do the audit in the district. The sub-registry offices are audited annually. The total number of staff deputed for the internal audit work in this Department is sixty two. There is no separate manual for internal audit in the Department. The auditee offices are selected after giving special preference to those offices where the Registering Officer is due to retire shortly. During 2015-16, IAW audited 258 units out of 276 units planned for audit and pointed out 2,824 observations. During the year 2015-16, 4,434 audit observations could be cleared out

of the 10,557 outstanding observations, which was only 42 per cent of the outstanding observations.

5.7 Results of audit

The records of 91 offices relating to Registration Department were test checked during 2015-16. Non/short levy of stamp duty and registration fee and other irregularities amounting to ₹3.59 crore were detected in 139 cases which fall under the following categories as given in Table-5.10.

Table – 5.10

Sl. No.	Categories	No. of cases	(₹ in crore)
			Amount
1	Short collection of Stamp duty and Registration fee	83	1.11
2	Other lapses	56	2.48
	Total	139	3.59

During the course of the year, the Department accepted under-valuation and other deficiencies involving ₹ 51.88 lakh in 26 cases. An amount of ₹ 6.89 lakh was realised in 24 cases during the year of which three cases involving ₹ 0.36 lakh pertained to 2015-16.

Two illustrative cases involving ₹37.39 lakh are given in the following paragraphs.

5.8 Short collection of Stamp duty and Registration fee

Government notified³⁶ the fair value of land in Kerala by classifying entire land into 15 categories based on usage of land. Government issued instructions³⁷ that when the instruments were brought for registration, if it was found that fair value has been omitted to be fixed in respect of the survey/resurvey/sub division numbers of the properties, the Sub Registrars should report the same to the District Collector for necessary action. Section 45B of Kerala Stamp Act, 1959 stipulates that if the registration officer while registering any instrument transferring any property has reason to believe that the value of the property or the consideration has not been

36 GO (P)/515 dated 06.03.2010.

37 GO (Ord) No. 77/10/TD dated 27.03.2010.

truly set forth in the instrument transferring any property brought before him for registration, he may after registering such instrument, refer the same to the Collector for determination of the value or consideration and the proper duty payable thereon. As per Section 45B (3) of the KSA, 1959, the District Collector may suo-motu within two years from the date of registration of any instruments not already referred to him under sub section (1) above, call for and examine the instrument and if he has reason to believe that the value or consideration has not been truly set forth in the instrument he may determine the value and the duty which shall be payable by the person liable to pay the duty. Government in October 1986³⁸ appointed District Registrars as Collectors for this purpose.

- **Due to incorrect classification of landed properties
(21 Sub Registry Offices³⁹)**

On a scrutiny (between February 2015 and February 2016) of documents registered in Book 40, Audit noticed that in 21 Sub Registry Offices (SROs) out of 83 SROs, the Sub Registrars while registering the documents between 2011- 2015 applied incorrect fair value in 39 documents though the nature of land was narrated in the instruments. The value per Are⁴¹ adopted for the land was less than the fair value per Are prescribed for the property with similar classification in the same/nearest block number/survey number. The undervaluation of the documents brought for registration amounted to ₹ 3.86 crore and consequent short levy of stamp duty and registration fee of ₹ 35.35 lakh as shown in the Appendix XXXVII.

Audit found that maximum cases of undervaluation were in SRO Areacode (five cases; ₹ 2.16 lakh). Audit found that the Sub Registrars did not report the matter to District Registrar as suspected cases of undervaluation. The Sub Registrars also

38 SRO 1514/86.

39 Amaravila, Areacode, Chengannur, Karukachal, Kizhkolloor, Kochi, Kothamangalam, Kuthiyathode, Malappally, Manjeri, Nenmara, Nooranadu, Pathanamthitta, Ponnani, SulthanBathery, Thiruvambadi, Thiruvananthapuram Fort, Vadakara, Wadakkancherry, Villiappally, Wandoor.

40 Register of documents relating to immovable property.

41 Are is a unit of measurement of land 1 Are = 100 square metre, 100 Are = One hectare, 1 Are = 2.471 cent, 247.1 cent = 1 hectare.

failed to report⁴² the non fixation of fairvalue of survey/resurvey /sub division numbers of the properties and to bring to the notice of District Registrars the difference between the types of classification of land made in the fairvalue notification and in the instruments brought for registration.

In SRO, Wadakkanchery, out of the differential stamp duty of ₹ 3.84 lakh an amount of ₹ 60,300 was collected in one case⁴³.

When the matter was referred to Government in April 2016, the Government stated (September 2016) that directions had been given to IG of Registration to issue a common instruction to the registering officers that if there is clear classification in the document about the land conveyed and there is no fair value for that classification, the Sub Registrars should report such cases for undervaluation.

- **Due to misclassification of land by splitting up of property**

(SROs, Edappal and Mulanthuruthy)

Out of 83 Sub Registry Offices (SROs) test checked, in two Sub Registry Offices, scrutiny of documents (July and December 2015) registered in Book I revealed that two sale deeds⁴⁴ were registered conveying 13.91 Are and 26.24 Are of land for ₹ 21.85 lakh and ₹ 2.16 lakh respectively. Though the properties had access to State Highway/private road in one of the boundaries, the Sub Registrars registered the documents showing the properties partly with road access and partly without road access. The Sub Registrars did not adopt the fair value/market value while registering the documents. The Sub Registrars did not report the non-fixation of fair value of land in the survey number as prescribed in the Statutes. On joint physical inspection (December 2015) of the plot conducted by Audit, Sub Registrar and the Village Officer, Mulanthuruthy, it was found that 26.24 Are of land is a continuous stretch of single plot with road access in the eastern boundary. The splitting up of

42 GO (Ord) No. 77/10/TD dt: 27.03.2010.

43 Doc. No. 4065/12 dated 6.09.2012.

44 SRO Edappal Doc. No. 513/13 dated 12.2013 and SRO, Mulanthuruthy Doc. No.3033/13 dated 27.11.2013.

single property into two for the purpose of registration resulted in misclassification of the documents and undue advantage to the owners. This resulted in undervaluation of ₹ 25.44 lakh and consequent short levy of ₹ 2.04 lakh as shown in the Appendix XXXVIII. The Sub Registrar did not report the cases as suspected cases of undervaluation to the District Registrar.

The matter was pointed out to the Department in July 2015 and December 2015 and referred to Government in April 2016. The Government stated (September 2016) that in order to make undervaluation procedures more effective an amendment has been brought to Section 45B(3) of the Kerala Stamp Act, 1959, whereby the period for taking *suo motu* action by the District Registrar has been extended to five years. It was also stated that necessary directions were given to the District Registrar (General) concerned to initiate *suo motu* action in the above documents.

Excerpts from the discussion of Committee with officials concerned.

61. The Committee demanded explanation for the failure of the department in submitting RMT statement to the Committee till date. The Joint Secretary, Taxes Department explained that due to bifurcation of the section some files were lost and as a result reports were sought again and action is being taken.

62. The Committee expressed its dissatisfaction and asked the Secretary in charge of the Taxes Department to seek explanation from the officials who were responsible for the delay and also asked the department to submit the RMT statement at the earliest. The officials agreed to do so.

[Notes received from the Government on the above audit paragraphs are included as Appendix II]

Excerpts from the discussion of Committee with officials concerned on 16.06.2022

63. While considering the audit paras, the Committee enquired the details of action taken on the cases pending in the courts.

64. The Inspector General, Registration Department submitted that amount had been paid in few cases. Cases in which no amount had been paid were included in revenue recovery category. All the details of cases pending in the Court, were available with the department. When asked about the steps taken in the cases of pending court cases, he replied that there had been a significant reduction in the number of cases as instructions had been issued to deposit 25% of the amount while filing a case. Long pending cases were brought to compounding scheme. In answer to a question from the Committee, Inspector General, Registration, replied that in most of the cases over the last 10 years the court remand the cases to the Department that involve physical verification.

65. The Senior Audit Officer added to the discussion that disputes can be reduced only if systemic fair value fixation is done after the formation of VLC, TLC and DLC. To a query of the Committee, the Inspector General, Registration Department informed the Committee that Government Pleaders are in the District Courts. They are less interested in such cases. Cases upto March 2017 were being referred for settlement under the compounding scheme.

66. While considering the audit observation about the DOC No. 167/2012 of SRO Ponnani, the Committee enquired why the concerned department did not give proper reply to the matters pointed out in the audit. Inspector General, Registration Department informed the Committee that the file regarding this matter has been sent to the concerned Sub-Registrar, but no reply has been received so far.

Conclusion/Recommendation

67. The Committee directs the department to submit a final reply about all the pending cases in audit para 5.8 to the Committee at the earliest.

[paragraphs 5.5 to 5.10 contained in the Report of the Comptroller and Auditor General of India for the year ended 31st March 2017 (Revenue Sector)].

5.5 Tax administration

Receipts from stamp duty and registration fee are regulated under the Indian Stamp Act, 1899 (IS Act), Indian Registration Act, 1908 (IR Act) and the Rules framed there-under as applicable in Kerala and are administered at the Government level by the Secretary to Government, Taxes Department. The Inspector General of Registration (IGR) is the head of the Registration Department who is empowered with the superintendence and administration of registration work. He was assisted by the District Registrars (DR) and Sub- Registrars (SR).

5.6 Internal audit

Inspector General of Registration (IGR), Kerala monitors the functioning of the Internal Audit Wing (IAW) of the Registration Department. The sub-registry offices are audited annually. The total number of staff deputed for the internal audit work in the Department is 66. There is no separate manual for internal audit in the Department. The auditee offices are selected after giving special preference to those offices where the Registering Officer is due to retire shortly, which itself is a risk analysis aimed at avoiding revenue loss. During 2016-17, IAW audited 267 units out of 296 units planned for audit and pointed out 2,234 observations. During the year 2016-17, 4,386 audit observations could be cleared out of the 8,357 outstanding observations, which was 52.48 per cent of the outstanding observations.

5.7 Results of audit

The records of 69 offices relating to Registration Department were test checked during 2016-17. Non/short-levy of stamp duty and registration fee and other irregularities amounting to ₹ 1.70 crore were detected in 143 cases which fall under the following categories as given in Table – 5.3.

Table - 5.3

Sl. No.	Categories	No. of cases	(₹ in crore)
			Amount
1	Undervaluation of documents	102	1.63
2	Other lapses	41	0.07
Total		143	1.70

During the course of the year, the Department accepted under-valuation and other deficiencies involving ₹ 0.57 crore in 39 cases. An amount of ₹ 0.10 crore was realised in 35 cases during the year, of which, eight cases involving ₹ 0.02 crore pertained to 2016-17.

A few illustrative cases involving ₹ 0.39 crore are given in the following paragraphs.

5.8 Short collection of stamp duty and registration fee due to incorrect classification of landed properties

Government notified⁴⁵ the fair value of land in Kerala by classifying entire land into 15 categories based on usage of land. Government issued instructions⁴⁶ that when the instruments were brought for registration, if it was found that fair value has been omitted to be fixed in respect of the survey/resurvey/sub division numbers of the properties, the Sub Registrars should report the same to the District Collector as appeal for necessary action. Section 45A of the Kerala Stamp Act (KSA), 1959, stipulates that, the registering officer shall, while registering an instrument transferring any land, chargeable with duty, verify whether the value of land or the consideration set forth in the instrument is the fair value of that land. As per the Circular⁴⁷ of Registration Department, if fair value was not fixed for a subsequent sub-division of a survey number, fair value of the mother sub- division matching with the classification by use whose fair value is already fixed can be taken for the subsequent sub-division.

45 GO (P)/515 dated 6 March 2010.

46 GO (Ord) No. 77/10/TD dated 27 March 2010.

47 RR 9/20442/2014 dated 1 January 2015.

- **Sub Registry Office, Kuttanellur**

In Sub Registry Office, Kuttanellur, scrutiny of documents (June 2016) revealed that a sale deed⁴⁸ was registered conveying 178.88 Ares⁴⁹ of land and one building for ₹4.82 crore⁵⁰. As per the document, the property had access to Panchayat road. Audit conducted a joint physical inspection along with the Sub-Registrar and Village Officer and observed that the plot had access to the PWD Road. Fair value for plot with PWD road access in the said survey number was not fixed nor applied rate of similar survey number for the classification of land with PWD road access. Sub-Registrar did not report this to the District Collector for necessary action. The incorrect classification of land by Sub Registrar, Kuttanellur resulted in undervaluation of documents amounting to ₹ 3.13 crore and consequent short collection of stamp duty and registration fee of ₹ 25.02 lakh.

On this being pointed out (March 2017), Government stated (September 2017) that suo motu action on document under section 45B(3) of Kerala Stamp Act, 1959, for suspected undervaluation was initiated.

- **Sub Registry Office, Kottapady**

In Sub-Registry Office, Kottapady, scrutiny of document (June 2016) revealed that a sale deed⁵¹ was registered conveying 21.045 Ares⁵² of land for ₹ 87.50 lakh. According to the fair value register, the property was classified as a wet land. While scrutinising the documents, it was observed that there was a theatre in that plot. Audit conducted a joint physical inspection along with the Sub Registrar and Village Officer and observed that the plot was a commercially important one having access to PWD road. But fair value was not fixed for commercially important plot. Thus, the plot was misclassified by Sub Registrar, Kottapady as wet land instead of

48 Doc. No. 1067/1/15 dated 13 April 2015.

49 Are is a unit of measurement of land 1 Are = 100 square metre, 100 Are = One hectare, 1Are = 2.471 cent, 247.1 cent = 1 hectare.

50 ₹4.6 crore for land and ₹0.22 crore for building.

51 Doc. No. 815/12 dated 12 April 2012.

52 Are is a unit of measurement of land 1 Are = 100 square metre, 100 Are = One hectare, 1 Are = 2.471 cent, 247.1 cent = 1 hectare.

commercially important plot. Sub Registrar did not report this to the District Collector for necessary action. The incorrect classification of land resulted in undervaluation of document amounting to ₹27.23 lakh and consequent short collection of stamp duty and registration fee of ₹ 2.72 lakh.

On this being pointed out (March 2017), Government stated (September 2017) that suo motu action on document under section 45B(3) of Kerala Stamp Act, 1959, for suspected undervaluation was initiated.

5.9 Short collection of stamp duty and registration fee due to incorrect adoption of value of land

- **SRO, Chalakkudy**

Government notified⁵³ the fair value of land in Kerala by classifying entire land into 15 categories based on usage of land. Government issued instructions⁵⁴ that when the instruments were brought for registration, if it was found that fair value has been omitted to be fixed in respect of the survey/resurvey/sub division numbers of the properties, the Sub-Registrars should report the same to the District Collector for necessary action. Section 45B (1) of KSA, 1959, stipulates that if the registering authority has reason to believe that the value of the property or the consideration was not truly set forth in the instrument brought before him for registration, he may after registering the document, refer the same to the District Collector for determination of the value or consideration and proper duty payable thereon. As per Section 45B (3) of the KSA, 1959, the District Collector may suo motu within two years from the date of registration of any instruments not already referred to him under sub section (1) above, call for and examine the instrument and if he has reason to believe that the value or consideration has not been truly set forth in the instrument he may determine the value and the duty which shall be payable by the person liable to pay the duty.

53 GO (P)/515 dated 6 March 2010.

54 GO (Ord) No. 77/10/TD dated 27 March 2010.

Scrutiny of documents (October 2016) in Sub Registry Office, Chalakkudy, revealed that four sale deeds⁵⁵ were registered in survey No.1827/2 on the same day (1 January 2013) conveying 148.89 Ares⁵⁶ of land for ₹ 26.19 lakh to the same purchaser. Scrutiny of previous documents revealed that the present executants of the entire area of 148.89 Ares got possession and titles of the land from a single Document No. 6874/2005. Hence Audit conducted a joint physical inspection along with the Sub Registrar and Village Officer and observed that the entire area of 148.89 Ares lay in a single stretch of land having PWD road access. The registering authority collected stamp duty and registration fee at the rate applicable to land with PWD road access only for 4.05 Ares of land (Document No.41/2013) instead of for entire stretch of land. The fair value for residential plot with PWD road access in survey No.1827/2 was not fixed. The incorrect adoption of value of land resulted in undervaluation of the property to the tune of ₹1.23 crore. The Sub Registrar, Chalakkudy did not report the undervaluation to the District Collector as stipulated in the Act. This resulted in short collection of stamp duty and registration fee of ₹11.04 lakh.

On this being pointed out (March 2017), Government stated (September 2017) that suo motu action on document under section 45B(3) of Kerala Stamp Act, 1959, for suspected undervaluation was initiated.

5.10 Purchase of land in excess of the ceiling prescribed under Kerala Land Reforms Act, 1963

- **Sub Registry Office, Vellanad**

Section 82 (1) (d) of the Kerala Land Reforms Act (KLR Act), 1963, stipulates that, in the case of any person, other than a joint family, the ceiling area shall not be more than 15 acres in extent. Section 2(43) of KLR Act, 1963 defines that "person"

⁵⁵ Doc. No. 39/2013, 40/2013, 41/2013 and 42/2013 dated 1 January 2013.

⁵⁶ Are is a unit of measurement of land 1 Are = 100 square metre, 100 Are = One hectare, 1 Are = 2.471 cent, 247.1 cent = 1 hectare.

shall include a company, family, joint family, association or other body of individuals, whether incorporated or not, and any institution capable of holding property. Section 83 of KLR Act, 1963, provides that no person shall be entitled to own or hold or to possess under a mortgage lands in the aggregate in excess of the above ceiling area. A person holding or owning land in excess of the ceiling area shall surrender such excess land to the Government as per Section 85(1) of KLR Act, 1963, and file a statement (ceiling statement) under Section 85(2) before the Land Board showing the total area owned or held including the area proposed for surrender. Section 82 (5) of the KLR Act, provides that the lands owned or held by a private trust or a private institution shall be deemed to be lands owned or held by the person creating the trust or establishing the institution. Section 120 of KLR Act, provides that no document relating to any transfer of land shall be received for registration unless the transferor and transferee make separate declarations in writing as to the total extent of land held by him. Section 71 of the Registration Act, 1908, enables the Sub Registrar to refuse registration of a document after making an order of refusal and recording the reasons for such Order.

On behalf of a company, M/s Poabs Granites Private Ltd, Sri Joseph Jacob, the Director of the Company purchased a total land of 17.69 Acres (716.10 Ares) in Aruvikkara and Vellanad Villages in 25 separate sale deeds for a total consideration of ₹ 1.51 crore from various persons. Apart from that on behalf of the company, wife (Managing Partner of the company) of the individual also purchased total land of 2.17 Acres (88 Ares) in Aruvikkara Village in four separate sale deeds for a total consideration of ₹ 43 lakh from various persons. The company owns 19.86 Acres, which was in excess of the ceiling prescribed by Section 82 (1) (d) of KLR Act, 1963 to the extent of 4.86 Acres than the allowable limit of 15 Acres. Though the company registered various purchases, it did not disclose the extent of landed property owned at the time of such transactions. Registration Department did not comply with the provisions of the Act resulting in irregular purchase of excess land.

On this being pointed out (April 2017), Government replied (November 2017) that suo motu action was initiated against the company. Government also stated that strict instructions were issued to Registration Department to insist for the declaration regarding the extent of land holding at the time of registration.

Excerpts from the discussion of Committee with officials concerned.

68. The Committee pointed out that for the above audit paragraphs Taxes Department had not submitted the RMT and that the department should submit the RMT in two weeks. The Committee decided to convene a meeting to consider the audit paragraphs again as the Committee did not receive the RMT on the audit para, moreover, it was the Revenue Department who had to furnish the RMT on fair value fixation.

[Notes received from the Government on the above audit paragraphs are included as Appendix II]

Excerpts from the discussion of Committee with officials concerned on 16.06.2022.

69. While considering the above audit paras, the Committee enquired whether any action had been taken to fix the fair value of plots with PWD road access in Kuttanellur SRO.

70. The Inspector General, Registration Department informed the Committee that although the District Registrar(General) had suo-moto registered a case, the complainants approached the Hon'ble High court. The matter is under consideration of Hon'ble High Court.

71. When the Committee asked about the audit para 5.9, the Inspector General, Registration Department informed the Committee that although the District Registrar(General) had suo moto registered a case, the Complainants had approached Hon'ble District Court, Thrissur. The matter is now in court.

72. The Committee evaluated the status of actions taken by the department and reminded the department witnesses participating in the Committee meetings that they

should be well aware of the current status of cases relating to the audit para, pending in courts.

73. To a query of the Committee, regarding audit para 5.10 the Inspector General, Registration Department informed the Committee that concerned parties should submit declaration Form (form No.58) while coming to register the documents. The declaration form should be sent to the sub-Registrar to the Tahsildar concerned and the Tahsildar took the responsibility to verify the documents and take action on the ceiling of land if any. The said proceedings are being not done properly these days.

74. The Committee came to know that the documents are being sent by the Registration Department to the Tahsildars, they inturn forward the same to the District Land Board(DLB). The Committee observed that there were many issues related to the matter that needed to be settled.

75. The Inspector General, Registration Department submitted that all the processes were need to be streamlined. All these process could be done accurately if all the said declarations were submitted online. All this could be carried out very easily when everyone gets unique Thandapper.

76. The Senior Accountant General added to the discussion that the topic had been discussed many times. There is no co-ordination between the departments of Revenue, Registration and Survey and the Committee's recommendation for the co-ordination of these three departments is essential for proper land management.

77. The Additional Chief Secretary, Finance & Taxes Department informed the Committee that among the Revenue, Registration and Survey departments related to land management, the Survey department is part of Revenue department. The Revenue department is going to implement a single window portal for individuals to pay tax on their holdings and land maps. A system is being prepared to make single window portal by integrating three softwares namely PEARL-SUITE, ReLIS, Bhoorekha. Through this system, an individual can perform all matters related to his land.

78. The Committee accepted the explanation regarding the delay in submission of the Remedial measures taken statement on audit paragraphs relating to Registration Department contained in the Reports of the C&AG of India on Revenue Sector for the years ended March 2016 and 2017 with a remark that utmost care should be taken not to repeat such lapses in future.

Conclusions/Recommendations

79. While evaluating the status of action taken by the department the Committee is convinced that the department officials participating in the Committee meetings are not sufficiently informed about the current status of cases pending before the courts in relation to the audit paragraphs. So the Committee directs the department to look into the matter and desires to be informed with the details of the action initiated by the department for the speedy disposal of such cases that are pending in the court.

80. The Committee recommends that there should be co-ordination between the departments of Revenue, Registration and Survey for proper land management.

81. The Committee directs the department to submit a report regarding the action taken based on the observations pointed out by the Accountant General in OPEN PEARL.

Thiruvananthapuram,

26th June, 2024.

SUNNY JOSEPH,

Chairman,

Committee on Public Accounts.

APPENDIX I

SUMMARY OF MAIN CONCLUSIONS/RECOMMENDATIONS

Sl.No.	Para No.	Department Concerned	Conclusion/Recommendations
(1)	(2)	(3)	(4)
1.	11	Registration	The Committee notes that the Internal Audit Manual is inevitable for the effective functioning of the Internal Audit Wing, and directs that the Internal Audit Manual shall be prepared in a time bound manner and submitted to the Committee at the earliest.
2.	12	Registration	The Committee observes that eventhough the valuation of buildings is done according to CPWD guidelines, undervaluation cases are found, which result in loss of revenue. Therefore, the Committee urges the department to develop a software, the use of which shall check undervaluation, where by loss of revenue is minimised.
3.	13	Registration	The Committee recommends that urgent steps should be taken to ensure inclusion of the relevant details and the criteria of valuation in the certificates issued by valuers as they are found to be missing currently.
4.	22	Registration	The Committee observes that, there is no system to enforce the stipulation requiring the agreements between the buyer and seller of immovable property prior to the execution of sale deed, to be registered. Therefore, the Committee recommends that the department should take necessary steps to enforce the registration of such agreements as per the relevant provisions.

5.	23	Registration	The Committee directs the Registration Department to furnish a detailed reply regarding 820 cases of undervaluation of sale deeds as pointed out by the Accountant General.
6.	24	Registration	The Committee requires the Registration Department to submit a detailed report about the present status of 21 cases of development agreements that were not properly stamped as per article 5(c) of KSA as pointed out by the Accountant General and to clarify whether any remedial action was taken to prevent recurrence of such instances in future.
7.	49	Registration	The Committee directs the department to submit the final report regarding the course of action taken by the department to plug in the revenue loss occurred due to the undervaluation of sale deeds in Document No. 1467/2010 and Document No. 1450/2010 of SRO, Thalassery.
8.	50	Registration Revenue	The Committee expresses concern over the absence of comprehensive guidelines and criteria specifying clearly the procedure and methodology for fixing the fair value of land and recommends that an effective and proper mechanism should be formulated on the matter jointly by Registration Department and Revenue Department in consultation with Finance Department so as to prevent

			revenue loss to the Government in future.
9.	51 & 52	Registration Revenue	<p>The Committee observes that the Government order of 2018 for fixing the fair value of land has not been implemented and due to erroneous method of fair value fixation, only few land registration is done in the hilly areas of Northern regions and excessive rate in the fair value could lead to stalemate in the registration of land deeds in the State. The Committee expresses its deep concern over the increased fair value of agriculture land as well as the recent flood affected and other natural calamity hit areas.</p> <p>The Committee directs the department to rectify the anomalies in the fixation of fair value of similar comparable plots and urges to follow a realistic approach for the fixation of fair value of land.</p>
10	53	Revenue	<p>The Committee realizes that as the common categorization adopted for fixing the fair value of different types of land is unsuitable and impractical, the need for sub classification arises and the department has issued orders on 14.08.2018 in this direction. Therefore, the Committee wants to know how far the implementation process of refixing the fair value has been accomplished on the basis of the above orders.</p>
11.	54	Registration	Non fixation of fair value for escaped

		Revenue	survey/ resurvey numbers is putting hardship for the title holders at the time of Registration of deeds. So, the Committee directs the department to complete the process with utmost care in a time bound manner.
12	55	Revenue	The Committee notices certain cases in the fixation of fair value without considering the actual use/stage of the land which has led to the determination of fair value by the authority in a presumptive manner. The Committee wants to rectify the anomalies in such cases in compliance with the directions given by the government.
13	56	Registration Revenue	The Committee wants to get a detailed reply regarding the present status of the objections raised by the Accountant General in the audit paras 7.4.2 to 7.4.8
14	57	Revenue	The Committee directs the Revenue Department to submit within six months the district wise details of land in respect of which fixation of fare value is still pending.
15	67	Registration	The Committee directs the department to submit a final reply about all the pending cases in audit para 5.8 to the Committee at the earliest.
16.	79	Registration	While evaluating the status of action taken by the department the Committee is convinced that the department officials participating in the Committee meetings are

			not sufficiently informed about the current status of cases pending before the courts in relation to the audit paragraphs. So the Committee directs the department to look into the matter and desires to be informed with the details of the action initiated by the department for the speedy disposal of such cases that are pending in the court.
17.	80	Registration Revenue	The Committee recommends that there should be co-ordination between the departments of Revenue, Registration and Survey for proper land management.
18	81	Registration	The Committee directs the department to submit a report regarding the action taken based on the observations pointed out by the Accountant General in OPEN PEARL.

**STATEMENT OF REMEDIAL MEASURES TAKEN ON THE REPORT OF
THE COMPTROLLER AND AUDITOR GENERAL OF INDIA FOR THE
YEAR ENDED 31.03.2013 (RR)**

I	a)	Name of the Department	REGISTRATION
	b)	Subject/Title of the Review/ Paragraph	Impact of Audit
	c)	Paragraph Number	Para. 6.11
	d)	Report No /Year	Report of The Comptroller And Auditor General of India for the Year Ended 31.03.2013 (RR)
II	a)	Date of receipt of the Draft Para	Not treated as Draft Para
	b)	Date of Department Reply	NA
III		Gist of Paragraph	<p>Para 6.11: During the last four years, undervaluation of documents, short levy of Stamp Duty etc with revenue implication of ₹.66.61crore were pointed out in 888 paragraphs. Of these Department/Government accepted audit observations involving ₹.8.50 crore and recovered ₹.0.18 crore.</p> <p>It is seen that the Department had recovered only 2.12 per cent of the total amount accepted during the four years.</p>
IV	a)	Does the Department agree the fact and figures included in the paragraph	Yes
	b)	If not please indicate the areas of disagreement	NA
V	a)	Does the Department agree with the Audit Conclusion	Partially
	b)	If not please indicate the areas of disagreement	It can be seen that, there occurred glaring undervaluation of documents which were pointed out by the Accountant General

through the Local Audit Reports. The Department usually admit and accept the audit objections and take prompt measures to realize the deficit amount from the parties concerned, in accordance with the provisions under section 45 B (3) of the Kerala Stamp Act, by initiating Suo-motu action by the District Collector/District Registrar.

Procedural requirements like issue of notice to the parties, submission of reply by the parties, providing opportunity of hearing to the parties etc. are to be completed before passing orders on an under valuation case. This is a time consuming process. If Revenue Recovery action is initiated to realize the deficit amount, it will also take long duration to complete.

As such, there occurs delay to collect the deficit amount through under valuation proceedings, as pointed out by the Audit. The above reason may be considered.

With respect to the difference in the figures relating to short levy determined by the Audit and the Registration Department, it is submitted that once under valuation proceedings is initiated by the District Registrar, he is bound to act in a quasi judicial manner to arrive at a conclusion relating to the consideration. He has limitations to stick only to the contentions raised by the Audit. Therefore, the difference in figures is natural.

Further, Government introduced one time settlement scheme as per GO (P) No.57/2009/TD dated 27.03.2009 and GO (P) No.151/2012/TD dated 25.09.2012 to settle all pending undervaluation cases referred to the District Registrar or called for by him under sections 45 A, 45 B, 45 C of the Kerala Stamp Act, 1959. It include cases that were finally disposed off and referred for revenue recovery. This scheme was in operation till 31.03.2014.

As per the one time settlement scheme, the liability to pay Stamp Duty will stand completely discharged through an additional payment on Stamp Duty, as specified in separate slabs with a minimum value, by considering the extent of transaction, rather than the value determined by the District Registrar. Therefore the value determined by the District Registrar, based on the amount/figure pointed out by the Audit has no importance. Moreover, payment of a additional Registration Fee is not required under this scheme.

		<p>The documents pointed out by the Audit for under valuation also come under the purview of the One-time Settlement Scheme and they deserve benefit of the scheme. The deficit of Stamp Duty, determined by the District Registrar will become irrelevant, if the party approaches the District Registrar to settle the case as per One-time Settlement Scheme.</p> <p>This is another reason for the difference in the amount recovered (low percentage) by the department while comparing with the amount/figure pointed out by the Audit. The above reason may also be considered.</p> <p>Short levy on account of non-compliance of Act and Rules are being realized from the Registering Officers concerned. If short levy by the reason of non-compliance of Act and Rules by the Registering Officer is noticed, the same will be fixed as the Officer's liability. If the recovery could not be effected during the period of service of the employee, this amount will be included in the provisional/final liability certificate and deducted from the DCRG. In the case of huge amount also, recovery is only possible from their DCRG at the time of retirement of the officers.</p> <p>The above procedure will also take time to realize the amount pointed out by the Accountant General in accepted cases. This is another reason for the decrease in percentage relating to the recovery of deficit amount.</p> <p>In many cases, the short levy determined by the Audit is unrealistic, as the same is assessed by comparing the consideration of a document with a subsequent document having higher consideration. Therefore, short levy assessed by the audit will always be higher than the actual amount to be recovered.</p> <p>Even though the recovery is low due to the reasons stated above, it can be noted that the percentage of cases settled out is higher when compared with the number of cases accepted. Out of 407 cases accepted during the year, recovery have been effected in 256 cases. This indicates that about 62.89% of the cases have been settled.</p>
VI	Remedial Action taken	<p>Earnest efforts have already been taken to collect the deficit amount from the parties, relating to the undervaluation pointed out by the Accountant General.</p> <p>As instructed by the Government through letter numbered 8198/E.2/2014/TD dated 24.04.2014 and 25.04.2014, Revenue Recovery proceedings were initiated by the Registration</p>

			department. Further, instructions were also given by the Inspector General of Registration, to all subordinate officers of the department as per letter number FIN.3-24022/2013 dated 13.05.2014 and ARA.1-14452/2011 dated 24.05.2014 to initiate Revenue Recovery Proceedings in pending undervaluation cases.
I	a)	Name of the Department	REGISTRATION
	b)	Subject/Title of the Review/ Paragraph	Working of Internal Audit Wing
	c)	Paragraph Number	Para. 6.12
	d)	Report No /Year	Report of The Comptroller And Auditor General of India for the Year Ended 31.03.2013 (RR)
II	a)	Date of receipt of the Draft Para	Not treated as Draft Para
	b)	Date of Department Reply	NA
III		Gist of Paragraph	<p>Para 6.12: Inspector General of Registration (IGR), Kerala monitors the functioning of the Internal Audit Wing (IAW) of the Registration Department. The District Registrar (DR-Audit) and team conduct audit in the district. The SROs are audited annually. The total number of staff deputed for the internal audit work in this Department is sixty two. The team leader is the DR (Audit) who is assisted by his subordinates.</p> <p>There is no separate manual for internal audit in the Department.</p> <p>The auditee offices are selected after giving special preference to those offices where the Registering Officer is due to retire shortly which itself is a risk analysis aimed at avoiding revenue loss. During 2012-2013, LAW audited 245 units out of 297 units planned for audit.</p> <p>They observed that the implementation of fair value has blocked evasion of SD and they noted that non-stipulation of guidelines for the buildings is a system deficiency in the fair value reform which may lead to leakage of Stamp Duty.</p>

IV	a)	Does the Department agree the fact and figures included in the paragraph	Yes
	b)	If not please indicate the areas of disagreement	NA
V	a)	Does the Department agree with the Audit Conclusion	Yes
	b)	If not please indicate the areas of disagreement	NA
VI		Remedial Action taken	<p align="center"><u>RMT for the remarks regarding Internal Audit Manual</u></p> <p>At present the District Registrars are following the instructions contained in the Internal Audit Manual of Finance Department and the Kerala Registration Manual Orders 702-764, for conducting Inspection/Audit. Duties of Registrars and Camp Clerks, inspection/audit procedures regarding Registers, Indexes, Account books etc are clearly specified in the Kerala Registration Manual order.</p> <p>In order to strengthen the internal audit, utmost care is taken by deploying experienced and senior hands in the team, during transfer and posting.</p> <p>During 2013-14, trainings were imparted to almost 600 employees belonging to various cadres of the department through IMG.</p> <p>The Registration Department has constituted an Audit Monitoring Committee under the supervision of the Finance Officer to monitor the audit/audit reports of District Registrars and Deputy Inspector Generals of Registration. Steps have also been taken to verify all the internal audit reports by the Audit Monitoring Committee .</p> <p>By accepting the views and recommendations rendered by the Audit through the above para in good spirit, the Registration Department is on the way for the preparation of Internal Audit Manual, by combining the</p>

instructions contained in the Internal Audit Manual of Finance Department and the Kerala Registration Manual Orders. It is also proposed to constitute a committee in this regard, which include experts of Registration Department.

RMT for the remarks regarding Non-Stipulation of Guidelines for Buildings

During 2008 itself, undervaluation related to the consideration set forth in documents transferring buildings have been noticed by the department and earnest steps have been taken to prevent the loss of revenue due to undervaluation of buildings. As a result a general circular numbered R.R.6-8375/08 dated 15.12.2008 was issued by the Inspector General of Registration to check and prevent undervaluation related to transfer of buildings and subsequent revenue loss, by classifying the buildings into 4 categories as classified by the PWD, and also fixing separate values including depreciation rates. But as some objections were raised from the part of the document writers and public, the above circular has been kept in abeyance .

Followed by several discussions in the subsequent years and also in the meeting held on 05.09.2011, chaired by the Hon. Minister for Registration, a Departmental Committee had been constituted to study the different aspects of flat registration and also to fix the fair value for flats. This committee submitted its recommendations on February 2013. Based on the recommendations the Government further instructed to consider the building tax assessment by the authorities concerned also, and to submit fresh proposals related to the above. In order to study the above aspect another committee has been constituted under the Joint Inspector General of Registration. Since fixation of fair value of flat is a complicated task which in turn requires the opinion and suggestions from experts of other departments, this committee have requested the Government to constitute a State level committee including the higher officials of PWD, Panchayat, Urban Affairs and Revenue departments having their own strategy for calculation of value of building/building tax. Action is being taken by the Government to constitute the above committee.

I	a)	Name of the Department	REGISTRATION
	b)	Subject/Title of the Review/ Paragraph	Results of Audit
	c)	Paragraph Number	Para. 6.13
	d)	Report No /Year	Report of The Comptroller And Auditor General of India for the Year Ended 31.03.2013 (RR)
II	a)	Date of receipt of the Draft Para	Not treated as Draft Para
	b)	Date of Department Reply	NA
III		Gist of Paragraph	<p>Para 6.13: In 2012-2013 Audit checked the records of 135 units relating to the Registration Department and detected undervaluation of documents and other irregularities involving ₹.18.18 crore in 79 cases.</p> <p>The department accepted undervaluation and other deficiencies of ₹.0.57 crore in 75 cases, of which nine cases involving ₹.0.05 crore were pointed out in audit during the year 2012-2013 and the rest in earlier years. An amount of ₹.0.08 crore was realized in 67 cases during the year of which five cases involving ₹.0.33 lakh pertained to 2012-2013.</p>
IV	a)	Does the Department agree the fact and figures included in the paragraph	Partially
	b)	If not please indicate the areas of disagreement	<p>In many cases, the short levy determined by the Audit is unrealistic, as the same is assessed by comparing the consideration of a document with a subsequent document having higher consideration. Therefore, short levy assessed by the audit will always be higher than the actual amount to be recovered.</p> <p>The low percentage in recovery amount relating to undervaluation is actually due to the reason that most of the undervaluation cases have been settled through the One Time Settlement Scheme. Therefore the realized figure do not coincide with the detected figure.</p> <p>Even though the recovery is low due to the reasons stated above, it can be noted that recovery have been effected</p>

			in 67 cases out of the 75 cases accepted during the year. This indicates that about 89% of the cases have been settled.
V	a)	Does the Department agree with the Audit Conclusion	Partially
	b)	If not please indicate the areas of disagreement	Section 45 B (3) of the Kerala Stamp Act- 1959 is the provision to be applied to recover the deficit amount from the parties. Since it is a time consuming process, there occurs delay to realize the deficit amount in time, which has been pointed out by the Audit.
VI		Remedial Action taken	Earnest efforts have been taken to collect the deficit amount in time. Revenue Recovery proceedings were initiated by the Registration department based on the instructions of the Government as per letter numbered 8198/E.2/2014/TD dated 24.04.2014 and 25.04.2014. Further instructions were issued by the Inspector General of Registration to all subordinate officers of the department to initiate Revenue Recovery Proceedings.
I	a)	Name of the Department	REGISTRATION
	b)	Subject/Title of the Review/ Paragraph	Levy of SD and RF on Development /Construction Agreements
	c)	Paragraph Number	Para. 6.14.6
	d)	Report No /Year	Report of The Comptroller And Auditor General of India for the Year Ended 31.03.2013 (RR)
II	a)	Date of receipt of the Draft Para	04.10.2013 Report (RR)/DP-4330/2013-2014/754
	b)	Date of Department Reply	30.10.2013 (Due date - 12.11.2013)
III		Gist of Paragraph	<u>Para 6.14.6.1:</u> Absence of mandatory provision in the Act resulted in provisions relating to development agreement ineffective. Under KSA, stamp duty leviable on agreements is ₹.100/- under Act 15 of 2007, SD as applicable to conveyance, on the

			<p>value or the estimated cost of proposed construction/development of such property is payable on agreements giving authority or power to a promoter or developer for construction, development or sale or transfer of any immovable property was introduced with effect from April 2007 and it was specified that when sale deed is executed, the parties will be granted rebate of SD paid on the agreement.</p> <p>The registering authorities were not obtaining copies of development/construction agreements at the time of registration of sale deeds executed after 1 April 2007, by builders/developers/promoters in favour of purchasers, in order to ensure that the documents bear proper SD on the consideration which represents the actual transfer value of flats/apartments sold. Moreover, the registration of agreements not being compulsory, the sufficiency in collection of SD on the agreements was not ensured at any point. Audit could not collect the details of development/construction agreements executed in the State since none of the offices in the State including SRO's are in a position to furnish such details.</p> <p>The registration of development/construction agreements may be made compulsory and the registering authorities be directed to insist the production of such agreements while sale deed is produced before him for registration.</p>
IV	a)	Does the Department agree with the fact and figures included in the paragraph	Yes
	b)	If not please indicate the areas of disagreement	NA
V	a)	Does the Department agree with the Audit Conclusion	Yes
	b)	If not please indicate the areas of disagreement	NA
VI		Remedial Action taken	As per section 17(1) (b) of Indian Registration Act -1908, compulsory registration is required for non-testamentary instruments which purport or operate to create, declare, assign, limit or extinguish, whether in present or in future any right, title or interest whether vested or contingent of the value of one hundred rupees and upwards to or in immovable property. Agreements/Power of Attorney for sale, purchase/construction of

		<p>flats/apartments will not come within the purview of the above section and do not require compulsory registration.</p> <p>As a step to prevent the evasion of stamp duty and to include agreements and power of attorney as compulsorily registrable documents, the Government of Kerala have amended section 17 of the Indian Registration Act- 1908, in its application to the state of Kerala. The Registration (Kerala amendment) Act-2012 (Act 31 of 2013) has received the assent of the Hon'ble President of India on 28th August 2013 and the same has been published in the Kerala Gazette as notification number 20137/Leg.A2/2009/Law dated 13.09.2013. (Copy attached)</p> <p>As per the said amendment, in section 17 (1) of the Indian Registration Act -1908 , after clause (e) the following clause has been inserted.</p> <p><i>(f) "Instrument purporting or operating to effect a contract for sale of any immovable property of the values of one hundred rupees and upwards".</i></p> <p>It is also submitted that Government of India is taking steps to amend the Indian Registration Act- 1908 and the Indian Registration Act- 1908 Amendment Bill 2013 (Bill No. XLVII of 2013) has been presented before Rajya Sabha for consideration. The proposed amendment mandates compulsory registration of development agreements also.</p> <p>In section 17(1), after after clause (e) the following clause is proposed in the bill.</p> <p><i>(f)"any document which purports or operates to effect any contract for sale of any immovable property, including developer's or promoter's agreement by whatever name called for the development of any property or construction of structure"</i></p> <p>The proposed amendment in the Central Act will facilitate the compulsory registration of development agreements, which in turn is applicable to Kerala state also. With the enactment of the above amendment , the recommendation of the Audit can be complied with in full.</p>
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I	a)	Name of the Department	REGISTRATION
	b)	Subject/Title of the Review/ Paragraph	Levy of SD and RF on Development /Construction Agreements
	c)	Paragraph Number	Para. 6.14.6
	d)	Report No /Year	Report of The Comptroller And Auditor General of India for the Year Ended 31.03.2013 (RR)
II	a)	Date of receipt of the Draft Para	04.10.2013 Report (RR)/DP-4330/2013-2014/754
	b)	Date of Department Reply	30.10.2013 (Due date - 12.11.2013)
III		Gist of Paragraph	<p>Para 6.14.6.2: Undervaluation of sale deeds due to lack of co-ordination between departments.</p> <p>Audit collected copies of 21 agreements from two commercial tax offices(CTO) and copies of 5255 Form 49 from six CTOs and cross verified with the details of conveyances deeds registered in 22 Sub Registry Offices. Test check of Form 49 filed in respect of 17 builders in the five districts selected with reference to records of Sub Registry Offices revealed undervaluation in 820 sale deeds executed by the builders involving deficit Stamp Duty and Registration Fee amounting to ₹.13.88 crore.</p> <p>Audit scrutiny revealed that there was lack of co-ordination between Registration department and Commercial taxes department to ascertain the actual sale value of flats/villas/apartments from Form 49 and sale agreements filed with CTOs. A comparison of sale values appearing in the sale deed registered between April 2010 and march 2012 with the sale agreements filed with the CTOs showed undervaluation of sale deeds executed by builders/developers in favour of buyers of flats/villas/apartments.</p> <p>A system should be evolved by way of inserting provision in the manual in the department to cross verify the details furnished by the contractors in other departments, to ensure that the value shown in the conveyance deeds are correct and</p>

			duty levied on them are sufficient.
IV	a)	Does the Department agree the fact and figures included in the paragraph	Yes
	b)	If not please indicate the areas of disagreement	NA
V	a)	Does the Department agree with the Audit Conclusion	Yes
	b)	If not please indicate the areas of disagreement	NA
VI		Remedial Action taken	<p>The above recommendation is acceptable and necessary action has already been taken by the Registration department for obtaining data from the Commercial Taxes Offices concerned. Based on the directions issued by the Government as per letter number 19254/E2/2013/TD and the Commissioner of Commercial Taxes as per letter number C.6-4535/13/C.T dated 20.06.2013, instructions were issued by the Inspector General of Registration on 14.08.2013, to all the Deputy Inspector Generals of Registration and the District Registrars as per letter number R.R.9-19398/2013, to collect the data from the Form 49 declaration submitted by the builders at Commercial Taxes (Work Contract) Offices.</p> <p>Compliance reports have also been received from the District Registrars. The District Registrars have informed that action under section 45 B (3) have been initiated to make good the revenue loss caused to the Government through the undervaluation of flats.</p> <p>Out of the 725 undervaluation cases detected, suo-motu action is not possible in 70 cases since the stipulated period (two Years) for suo-motu action, as per section 45 B(3) of the Kerala Stamp Act has been elapsed. Action is going on in 622 cases (including 349 cases mentioned in the report of C & AG). The parties concerned have remitted the deficit amount in 11 cases.</p> <p>It is also informed that the Registration department is on the way to reform the department manual by the inclusion of recent orders and amendments in the manual. Provision for cross verifying the details furnished in other departments will also be</p>

			included in the Registration Department Manual, as recommended by the Audit.
I	a)	Name of the Department	REGISTRATION
	b)	Subject/Title of the Review/ Paragraph	Levy of SD and RF on Development /Construction Agreements
	c)	Paragraph Number	Para. 6.14.6
	d)	Report No /Year	Report of The Comptroller And Auditor General of India for the Year Ended 31.03.2013 (RR)
II	a)	Date of receipt of the Draft Para	04.10.2013 Report (RR)/DP-4330/2013-2014/754
	b)	Date of Department Reply	30.10.2013 (Due date - 12.11.2013)
III		Gist of Paragraph	<p>Para 6.14.6.3: Instruments not duly stamped not impounded by Public Officers</p> <p>The Schedule to Kerala Stamp Act, 1959 provides for levy of Stamp Duty on instruments which require compulsory registration as well as instruments, the registration of which is optional. In respect of instruments requiring compulsory registration, the sufficiency of Stamp Duty is ensured by the registering authority when presented before them for registration. In respect of instruments that do not require compulsory registration, the sufficiency of Stamp Duty cannot be ensured since it is not presented before the registering authority.</p> <p>Stamp duty leviable on all types of agreements was ₹.100/- up to 31 March 2007. However, from 1 April 2007, in the case of development agreements rates applicable were that of conveyance deeds. Section 34 of KSA stipulates that instruments chargeable with Stamp Duty shall be acted upon by any public officer if they are duly stamped.</p> <p>Verification of 21 development agreements submitted before six commercial tax offices revealed that none of the development/construction agreements submitted in commercial</p>

			<p>taxes offices was properly stamped as per article 5 (c) of KSA. The agreements were found to be executed on stamp paper worth ₹.100/-.. Had the agreements been stamped at the same rate as conveyance deed as envisaged in Act 15 of 2007, the Government could have earned additional revenue of ₹.59.04 lakh.</p> <p>The Commercial Taxes Department as the public office did not ask the contractor for stamping the papers at the correct rate.</p> <p>When this was pointed out (September 2013) Government stated that the DR's are already empowered to inspect public offices to detect whether instruments are duly stamped.</p> <p>These were pointed out in the Report of the Comptroller and Auditor General of India (RR) for the year ended 31 March 2011. However, the mistake continues to be committed.</p> <p>It is recommended that the Government may issue direction to all public officers to ensure that the agreements entered into are duly stamped.</p>
IV	a)	Does the Department agree the fact and figures included in the paragraph	Yes
	b)	If not please indicate the areas of disagreement	NA
V	a)	Does the Department agree with the Audit Conclusion	Yes
	b)	If not please indicate the areas of disagreement	NA
VI		Remedial Action taken	<p>It was remarked by the Accountant General that, (C & AG 2011) the Registration department has not prescribed any norms for the inspection of public offices including the commercial tax offices to detect omission/deficit in relation to Stamp Duty with respect to the registration of flat/villas/apartments. Based on the above remarks, Government have issued instructions as per order number G.O (P) 9/13/TD dated 19.01.2013 and letter number 22901/E2/2012/TD, to take effective steps to inspect and check out the evasion of Stamp Duty through the above mentioned agreements executed by the developers and the purchasers.</p>


			<p>Compliance reports have been received from the District Registrars. It is reported that action under section 45 B (3) have been initiated to make good the revenue loss caused to the Government through the undervaluation of flats.</p> <p>It is the duty of the officer in charge of a public office to ascertain whether the instruments produced or comes in the performance of his functions are properly stamped and impound the same if it is not duly stamped. As per section 33 of the Kerala Stamp Act, 1959, the Public Officers are empowered to impound the instruments not duly stamped.</p> <p>As recommended in the Audit para, Government have issued a circular numbered 13087/E2/2012/TD dated 07.05.2014, directing all the Heads of Departments, District Collectors, Heads of Public Sector Undertakings, Local Bodies, and the Convenor of SLBC to comply with the provisions stipulated in the Kerala Stamp Act strictly to avoid any revenue loss to the Government in future.</p>
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SURESH KUMAR. V. S
 Additional Secretary to Govt.
 Taxes Department
 Govt. Secretariat
 Thiruvananthapuram

Additional information sought for by the PAC

Sl.No.	Year	Para	Detailed Explanation
1	2013	6.14.6.2	<p>As per the C.&A.G. report, the number of undervaluation cases were 820. The AnnexureXIII attached to the reports shows only the total number of cases detected against each project. So it is not possible to identify individual undervaluation cases from the Annexure- XIII .</p> <p>Nevertheless, on the basis of the said remark, the District Registrars concerned scrutinised the value of the documents with the Form 49 made available from the Commercial Tax Offices (CTO) and initiated <i>suo motu</i> undervaluation proceedings in 349 cases. In the remaining 471 cases, <i>suo motu</i> undervaluation proceedings under Section 45B(3) of the Kerala Stamp Act,1959 could not be initiated due to expiry of the time limit (then 2 years) and also due to non availability of Form 49 from the concerned C.T.O.'s</p> <p>It is also submitted that, out of the 725 cases identified as undervalued and reported for <i>Suo motu</i> action as reported earlier, 349 documents were from the AG's remark and the remaining 376 documents were newly detected .</p>
2	2013	6.14.6.3	<p>From the Accountant General's remark itself it is evident that the 21 development agreements were submitted before the respective Commercial Tax Offices. As per section 33 of the Kerala Stamp Act,1959, it is the duty of the Officer in charge of a Public Office to ascertain whether proper stamp duty has been levied for the instrument produced or that comes in the performance of his functions and shall impound the same if it appears to him that such</p>

			<p>instrument is not duly stamped. Only an original instrument can be impounded as provided in section 33 of the Kerala Stamp Act,1959.</p> <p>The District Registrars are also not empowered to impound an in sufficiently stamped instrument found during a Public Office Inspection conducted in accordance to section 68 of Kerala Stamp Act, 1959.</p> <p>From the above stated facts, it is kindly submitted that devoid of any provisions empowering the District Registrars to impound documents which have not been produced before them, the 21 development agreements stated to have been submitted before Six Commercial Taxes Offices in the Accountant General's remarks, were not impounded by the District Registrars.</p> <p>The recommendation of the C&AG in this para is to issue direction to all Public Officers to ensure that the agreements entered into are duly stamped. Circular No. 13087/E2/2012/TD dated 07.05.2014 has been issued by the Government in this matter (copy enclosed)</p>
3	2014	7.5	<p>As per the Local Audit Report No. SRA (HQ) V / I / 22-110 / 13-14 / 5160 of Thalassery Sub-Registrar's Office, the deficit amount Rs 1,61,680/- (Rupees One Lakh Sixty One Thousand Six Hundred and Eighty only) has been included towards the liability of the retired Sub Registrar, Sri. P.V.Raveendran.</p>


 സുരേഷ് കുമാർ, എസ്
 ജോയിന്റ് സെക്രട്ടറി
 നികുതി വകുപ്പ്
 തവണിന്റെ സെക്രട്ടേറിയറ്റ്, മിടുവനമ്പലം
 ഫോൺ : 0471-2518248

209 77

6.4.6.3

// ഭരണഭാഷ - മാതൃഭാഷ //



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കേരള സർക്കാർ
നികുതി (ഇ) വകുപ്പ്

സർക്കുലർ

നം. 13087/ഇ2/2012/നി.വ

തീയതി: തിരുവനന്തപുരം, 07/05/2014.

വിഷയം:- നികുതി വകുപ്പ് - രജിസ്ട്രേഷൻ - ആധാരങ്ങളിൽ മതിയായ മുദ്രവില ചുമത്തി - മുദ്രവില/രജിസ്ട്രേഷൻ ഫീസ് വെട്ടിപ്പ് തടയുന്നതിനുള്ള നിർദ്ദേശങ്ങൾ നൽകുന്നത് - സംബന്ധിച്ച്

സൂചന:- സി.ടി.എ.ജി.യുടെ 2010-11 ലെ ആഡിറ്റ് റിപ്പോർട്ട് (ആർ.ആർ).

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2010-11 സാമ്പത്തിക വർഷത്തെ സി.ടി.എ.ജി.യുടെ ആഡിറ്റ് റിപ്പോർട്ടിൽ കരണങ്ങളിൽ മതിയായ മുദ്രവില ചുമത്താത്തതുമൂലം സർക്കാരിന് ഭീമമായ റവന്യൂ നഷ്ടം ഉണ്ടായതായി കണ്ടെത്തിയിട്ടുണ്ട്.

ഈ റിപ്പോർട്ടിൽ ചൂഷണമാണിച്ച് വിഴിവാകളും അവ സംബന്ധിച്ച് നിലവിലുള്ള നിയമത്തിലെ പ്രസക്തമായ വ്യവസ്ഥകളും പരിഹാരമർദ്ദങ്ങളും ചുവടെ സർക്കുലുന്നു.

1. സർക്കാരിന്റെ വിവിധ വകുപ്പുകൾ വിവിധ കമ്പനികളുമായും വ്യക്തികളുമായും ഉണ്ടാക്കുന്ന വിവിധ കരാറുകൾ രജിസ്റ്റർ ചെയ്യപ്പെടാത്തതുമൂലം സർക്കാരിന് കോടികളുടെ റവന്യൂ നഷ്ടം ഉണ്ടാകുന്നതായി റിപ്പോർട്ടിൽ ചൂഷണിക്കാണിപ്പിട്ടുണ്ട്.

ഉദാ:-1) തദ്ദേശസ്വയംഭരണ സ്ഥാപനങ്ങളിൽ, മൊബൈൽ ടവറുകൾ സ്ഥാപിക്കുന്നതിനുള്ള പെർമിറ്റിനായുള്ള അപേക്ഷകളോടൊപ്പം സമർപ്പിച്ചിട്ടുള്ള വിവിധ മൊബൈൽ ടവർ ഇൻഫ്രാസ്ട്രക്ചർ കമ്പനികളുടെ കെട്ടിട ഉടമകളുമായുള്ള 301 പാട്ടക്കരാറുകൾ/വാടകകരാറുകൾ/ലൈസൻസിംഗ് കരാറുകൾ പരിശോധിച്ചതിൽ അവയെല്ലാം രജിസ്റ്റർ ചെയ്യപ്പെടാതെ 50/100 രൂപ മുദ്രപത്രത്തിൽ തയ്യാറാക്കിയിരിക്കുന്നതായി കണ്ടെത്തിയിരിക്കുന്നു. ഈ കരാറുകൾ എല്ലാം തന്നെ നിർബന്ധമായും രജിസ്റ്റർ ചെയ്യപ്പെടേണ്ട പാട്ടക്കരാറുകളാണെന്നും അവ മതിയായ മുദ്രചുമത്തി രജിസ്റ്റർ ചെയ്യാത്തതുമൂലം 1.64 കോടി രൂപയുടെ നഷ്ടമുണ്ടായതായും തദ്ദേശസ്വയംഭരണ സ്ഥാപനങ്ങളിലെ ബന്ധപ്പെട്ട ഉദ്യോഗസ്ഥർ 51 ആധാരങ്ങൾ കേരള മുദ്രപത്രനിയമം 33-00 വകുപ്പ് പ്രകാരം ബന്ധപ്പെട്ട് ചെയ്യാത്തതുമൂലം 2005 മുതൽ 2010 വരെയുള്ള കാലയളവിൽ ഇപ്രകാരം 23.18 കോടി രൂപയുടെ റവന്യൂ നഷ്ടം ഉണ്ടായതായും സി.ടി.എ.ജി. കണക്കാക്കിയിരുന്നു.

ഉദാ-2) സംസ്ഥാനത്തെ 3 ലക്ഷം 50 കോടി രൂപയിൽ

Hotels/Lodging Houses-ന്റെ രജിസ്ട്രേഷനുള്ള അപേക്ഷയോടെ പരാജനകരമായിട്ടുള്ള പാടക/പാട്ടക്കരകൾ പരിശോധിച്ചതിൽ അവ 50.70 രൂപ മുദ്രപത്രങ്ങളിൽ എഴുതിയവ ആണെന്നും രജിസ്റ്റർ ചെയ്തിട്ടില്ല എന്നും ഇപ്രകാരമുള്ള 18 കേസുകളിൽ മുദ്രസല/രജിസ്ട്രേഷൻ ഫീസ് ഇനത്തിൽ 27.99 ലക്ഷം രൂപ സംസ്ഥാനത്തിന് റവന്യൂ നഷ്ടം ഉണ്ടായതായും കണക്കാക്കപ്പെട്ടിരിക്കുന്നു.

ഉദാ-3) സംസ്ഥാനത്ത് വിവിധ ബാങ്കുകൾ ATM സ്ഥാപിക്കുന്നതിനായി കെട്ടിട ഉടമകളുമായി ഉണ്ടാക്കിയിട്ടുള്ള 72 പാട്ടക്കരകൾ പരിശോധിച്ചതിൽ വർഷത്തിൽ കവിഞ്ഞതാണെങ്കിൽ പോലും അവയിൽ 28 എണ്ണം രജിസ്റ്റർ ചെയ്യപ്പെട്ടിട്ടില്ല എന്നും ഇതുമൂലം 2.52 ലക്ഷം രൂപ റവന്യൂ നഷ്ടം ഉണ്ടായിട്ടുണ്ടെന്നും സി.&എ.ജി. കണ്ടെത്തിയിട്ടുണ്ട്.

ഉദാ-4) കൊച്ചിൻ പോർട്ട് ട്രസ്റ്റിന്റെ വസ്തു പാട്ടം കൊടുക്കുന്ന 122 കരാറുകൾ പരിശോധിച്ചതിൽ അവയെല്ലാം ഒരു വർഷത്തിലധികം കാലാവധിയുള്ളതാണെങ്കിൽ പോലും രജിസ്റ്റർ ചെയ്യപ്പെട്ടിട്ടില്ല എന്ന് കണ്ടെത്തിയിട്ടുണ്ട്. ഈ ഇനത്തിൽ സർക്കാരിന് മദ്രവിലയിനത്തിൽ 2.18 കോടി രൂപയും രജിസ്ട്രേഷൻ ഫീസിനത്തിൽ 54.71 ലക്ഷം രൂപയും റവന്യൂ നഷ്ടം ഉണ്ടായതായി കണക്കാക്കപ്പെട്ടിരിക്കുന്നു.

1998-ലെ രജിസ്ട്രേഷൻ ആക്ട് 17(ബി) വകുപ്പനുസരിച്ച് സ്ഥാവര വസ്തുവിൽ, നൂറ് രൂപയോ നൂറ് രൂപയിൽ കൂടുതലോ വിലയുള്ള പട്ടം അവകാശവും ഉണ്ടാക്കുന്ന മരണ ശാസനമല്ലാത്ത എല്ലാ കരണങ്ങളും നിർബന്ധമായും രജിസ്റ്റർ ചെയ്യേണ്ടവയാണ്.

ടി നിയമം 17(ഡി) വകുപ്പനുസരിച്ച് ഒരു വർഷമോ അതിനുമുകളിലോ കാലാവധി നിശ്ചയിച്ച സ്ഥാവരവസ്തുവിന്റെ പാട്ടക്കരകൾ നിർബന്ധമായി രജിസ്റ്റർ ചെയ്യപ്പെടേണ്ടവയാണ്.

1959-ലെ കേരള മുദ്രപത്ര നിയമം 3-ാം വകുപ്പിന് വിധേയമായ ടി നിയമത്തിലെ പട്ടികയിൽ പറഞ്ഞിരിക്കുന്ന കരണങ്ങൾക്ക് പട്ടികയിൽ കാണിച്ചിരിക്കുന്ന ശരിയായ മുദ്രവില ചുമത്തേണ്ടതാണ്.

ടി നിയമങ്ങൾക്ക് വിധേയമായി ടി പാട്ട (Lease Deed) ആധാരങ്ങൾ നിർബന്ധമായും രജിസ്റ്റർ ചെയ്യേണ്ടതും അവയ്ക്ക് 1959 ലെ കേരള മുദ്രപത്രനിയമം പട്ടിക ആർട്ടിക്കിൾ 33 പ്രകാരം മുദ്രചുമരേതണ്ടതുമാണ്.

2) Deposit of title deed കരാറുകൾക്ക് യാതൊരു മുദ്രവിലയും ചുമത്താതെ കോടികളുടെ വെട്ടിപ്പ് നടത്തിയതായും കണ്ടെത്തിയിരിക്കുന്നു.

1959-ലെ കേരള മുദ്രപത്രനിയമം 17-ാം വകുപ്പനുസരിച്ച് മുദ്രവില ചുമത്തേതടക്കം കേരള സംസ്ഥാനത്തുവെച്ച് എഴുതി ഒപ്പിടുന്നതുമായ എല്ലാ കരണങ്ങൾക്കും അവ എഴുതി ഒപ്പിടുന്നതിനുമുമ്പോ എഴുതി ഒപ്പിടുന്ന സമയത്തോ മുദ്രപതിക്കേണ്ടതാണ്. (കരണങ്ങൾ രജിസ്റ്റർ ചെയ്തില്ല എങ്കിലും മുദ്ര ചുമരേതണ്ടതുണ്ട്) Deposit of Title deed കരാറുകൾക്ക് ചുമത്തേണ്ട മുദ്രവില ടി നിയമം പട്ടിക ആർട്ടിക്കിൾ 6 - ൽ വ്യവഹിച്ചിട്ടുണ്ട്.

3) പാട്ടു ആധാരം (Lease deed) രജിസ്റ്റർ ചെയ്യുന്നതിനു പകരം ടി നിയമം പട്ടികയിൽ പ്രതിപാദിക്കാത്ത "ലൈസൻസ് ഡീഡ്" എന്ന പേരിൽ തിരുവനന്തപുരം കോർപ്പറേഷൻ മൂന്നാകെ കരണങ്ങൾ ഹാജരാക്കി ലക്ഷങ്ങളുടെ മുദ്രവില വെട്ടിച്ചതായ ചുമട്ടുകൊണ്ടിയിരിക്കുന്നു. ടി നിയമം 2(ഡി) വകുപ്പിന് വിധേയമായി പട്ടികമൂലം പത്രം വ്യവസ്ഥ ചെയ്തിട്ടില്ലാത്ത വസ്തു കൈമാറ്റം സംബന്ധിച്ച എല്ലാ കരണങ്ങൾക്കും തീരാധാരത്തിന്റെ നിരക്കിൽ (Conveyance on sale) മുദ്ര ചുമത്തേണ്ടതാണ്. അതനുസരിച്ച് ടി കോർപ്പറേഷൻ ഡീഡിന് തീരാധാരത്തിന്റെ മുദ്ര തീർപ്പിച്ച മുദ്ര വെട്ടിപ്പ് തടയാവുന്നതാണ്.

4) Debentures, Bond തുടങ്ങി വിവിധ കരണങ്ങൾക്ക് മതിയായ മുദ്ര ചുമത്താതെ കോടികളുടെ നഷ്ടം വരുത്തിയതായും സി.ടി.എ. കണ്ടെത്തിയിട്ടുണ്ട്.

1959-ലെ കേരള മുദ്രപ്പത്രനിയമം 2(ഇ) വകുപ്പ് 3-ാം വകുപ്പ് ഇവയ്ക്ക് വിധേയമായി ഒരു കരണത്തിന് മതിയായ മുദ്ര ചുമത്തേണ്ടതുണ്ട്. ടി നിയമം 33-ാം വകുപ്പനുസരിച്ച് മതിയായ മുദ്രപതിയ്ക്കാത്ത കരണങ്ങൾ ബന്ധവസ്തു ചെയ്തു കുറവുള്ള മുദ്രവില ഈടാക്കാവുന്നതാണ്.

സർക്കാർ ഇക്കാര്യം വിശദമായി പരിശോധിക്കുകയുണ്ടായി. മേൽ പ്രതിപാദിച്ച വസ്തുതകളിൽ നിന്നും നിലവിലുള്ള നിയമങ്ങളിലെ വ്യവസ്ഥകൾ ബന്ധപ്പെട്ട വകുപ്പുകൾ ഉദ്യോഗസ്ഥർ കൃത്യമായി പാലിക്കാത്തതാണ് സി.ടി.എ. ചുമട്ടുകൊണ്ടിച്ച് പ്രകാരമുള്ള നികുതി വെട്ടിപ്പിന് പ്രധാനകാരണം എന്നു വ്യക്തമാണ്. ഇപ്രകാരമുള്ള നികുതി ചോർച്ച തടയുന്നതിനായി താഴെപ്പറയുന്ന നിർദ്ദേശങ്ങൾ നൽകുന്നു. ആയത് കർശനമായി പാലിക്കേണ്ടതാണ്.

- i) ശരിയായി മുദ്ര പതിച്ചിട്ടില്ലാത്ത കരണങ്ങളിൽമേൽ മുദ്ര ഈടാക്കുന്നതിനായി നടപടി സ്വീകരിക്കേണ്ടവിധം 1959-ലെ കേരള മുദ്രപ്പത്രനിയമം 4-ാം അദ്ധ്യായത്തിൽ വിശദമായി പ്രതിപാദിച്ചിരിക്കുന്നു. ടി നിർദ്ദേശങ്ങൾ കൃത്യമായി പാലിക്കേണ്ടതാണ്.
- ii) 1959-ലെ കേരള മുദ്രപ്പത്രനിയമം 4-ാം അദ്ധ്യായത്തിലെ 33-ാം വകുപ്പ് അനുസരിച്ച്, നിയമപ്രകാരം അധികാരമുള്ള ഏതൊരാളും ഗവൺമെന്റുദ്യോഗസ്ഥനും തന്റെ കൃത്യനിർവ്വഹണത്തിൽ തന്റെ മൂന്നാകെ ഹാജരാക്കപ്പെടുന്ന കരണങ്ങൾ ശരിയായി മുദ്രപതിച്ച വയാണോ എന്ന് പരിശോധിക്കേണ്ടതും നിയമപ്രകാരം മുദ്രപതിച്ച യല്ലെങ്കിൽ മുദ്രവില ഈടാക്കാനായി ബന്ധവസ്തു ചെയ്ത് ജില്ലാ കളക്ടറുടെ തീർപ്പിന് അയയ്ക്കേണ്ടതുമാണ്.
- iii) ഗവൺമെന്റിന് ലഭിക്കേണ്ട നികുതി ഈടാക്കുന്നതു സംബന്ധിച്ചും നികുതി ചോർച്ച തടയുന്നതു സംബന്ധിച്ചും നിലവിലുള്ള എല്ലാ നിയമങ്ങളും/ചട്ടങ്ങളും/സർക്കാർ ഉത്തരവുകളും നിർദ്ദേശങ്ങളും നിർബന്ധമായും പാലിക്കേണ്ടതാണ്.
- iv) നികുതിയിൽ നിന്നും ഒഴിഞ്ഞുമാറാനുള്ള അവസരം യാതൊരു കാരണവശാലും കൊടുക്കുവാൻ പാടുള്ളതല്ല.

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- iv) നികുതിയിൽ നിന്നും ഒഴിഞ്ഞുമാറാനുള്ള അവസരം വാങ്ങി കാരണവശാലും കൊടുക്കുവാൻ പാടുള്ളതല്ല.
- v) സർക്കാർ, നികുതിയിൽ എന്തെങ്കിലും ഇളവ് നൽകിയിട്ടുണ്ടെങ്കിൽ അതു് ഭൂരിപക്ഷമായാലും ചെയ്യുന്നതല്ല എന്ന് വോക്കേഷനും ബന്ധപ്പെട്ട ഉദ്യോഗസ്ഥരുടെ ചുമതലയാണ്.
- vi) 1969 ലെ കേരള മുദ്രപ്പെടുത്തിയ മാ 42-ാം വകുപ്പിന് വിധേയമായി മുദ്രപ്പെടുത്തിയവയ്ക്കും എതിരായി കൃത്യം ചെയ്തിരിക്കുന്നതായി കാണപ്പെടുമ്പോൾ ഏതെങ്കിലും ആളുടെമേൽ പ്രോസിക്യൂഷൻ നടത്തുന്നതിനുള്ള അധികാരം കളക്ടർക്ക് വിനിയോഗിക്കാവുന്നതാണ്.
- vii) 1969 ലെ കേരള മുദ്രപ്പെടുത്തിയ മാ 46-ാം വകുപ്പനുസരിച്ച് ടി നിയമാനുസരണമായ വികാരം അടയ്ക്കേണ്ട എല്ലാ ഡ്യൂട്ടികളും പിഴകളും മുദ്രപ്പെടുത്തിയവയ്ക്കും അടയ്ക്കേണ്ടുന്ന ആളുടെ അംഗമെടുത്ത് ജഡ്ജ്മെന്റാൽ വിട്ടുപോയവയ്ക്കും അല്ലെങ്കിൽ ഭൂമിയിൽ കൃത്യമായ വിവരങ്ങൾ നൽകാതെ നടപ്പുള്ള മുദ്രപ്പെടുത്തിയവയ്ക്കും കളക്ടർക്ക് വസുലാക്കാവുന്നതാണ്.

ആകയാൽ ബന്ധപ്പെട്ട ഓരോ ഉദ്യോഗസ്ഥരും, നിലവിലുള്ള നിയമങ്ങൾ കർശനമായി പാലിക്കുന്നതിനും നികുതി ചോർച്ച തടയുന്നതിനുമുള്ള അടിയന്തിര നടപടികൾ കൈക്കൊണ്ടുവരികെ എടുക്കേണ്ടതാണ്.

എ. അജീസ് കുമാർ
ഗവൺമെന്റ് സെക്രട്ടറി

എല്ലാ സർക്കാർ വകുപ്പ് ഓഫീസുകളിലും
സെക്രട്ടേറിയറ്റിലെ നിയമം, ധനകാര്യം ഉൾപ്പെടെ എല്ലാ വകുപ്പുകൾക്കും
എല്ലാ ജില്ലാ കളക്ടർമാർക്കും
എല്ലാ തദ്ദേശസ്വയംഭരണ സ്ഥാപനങ്ങൾക്കും (സമയമായിട്ട് അർബൻ അഫയേഴ്സ് ഡയറക്ടർ ചുമതല)
എല്ലാ പൊതുമേഖലാ സ്ഥാപന മേധാവികൾക്കും
കൺവീനർ, S.I.B.C കൗൺസിലർ ബിൽഡിംഗ്, എം.ജി.റോഡ്, തിരുവനന്തപുരം സംസ്ഥാനത്തെ എല്ലാ ബാങ്കുകളുടെയും ശാഖയിൽപ്പെടുത്തുന്നതിനായി
എല്ലാ ജില്ലാ രജിസ്ട്രാർമാർക്കും
സ്റ്റോക്ക് ഫയൽ/ഓഫീസ് കോപ്പി

പ്രതി നമ്പർ: CR-1304/2011

നല്ലപ്പള്ളം താലൂക്ക് റിട്ട് കമ്മീഷൻ ഓഫീസ്
തിരുവനന്തപുരം ജില്ലാ കളക്ടർ ഓഫീസ്

എല്ലാ സർക്കാർ വകുപ്പ് ഓഫീസുകളിലും (എല്ലാ ജില്ലാ കളക്ടർമാർക്കും)
സെക്രട്ടേറിയറ്റിലെ നിയമം, ധനകാര്യം ഉൾപ്പെടെ എല്ലാ വകുപ്പുകൾക്കും
എല്ലാ ജില്ലാ കളക്ടർമാർക്കും
എല്ലാ തദ്ദേശസ്വയംഭരണ സ്ഥാപനങ്ങൾക്കും (സമയമായിട്ട് അർബൻ അഫയേഴ്സ് ഡയറക്ടർ ചുമതല)
എല്ലാ പൊതുമേഖലാ സ്ഥാപന മേധാവികൾക്കും
കൺവീനർ, S.I.B.C കൗൺസിലർ ബിൽഡിംഗ്, എം.ജി.റോഡ്, തിരുവനന്തപുരം സംസ്ഥാനത്തെ എല്ലാ ബാങ്കുകളുടെയും ശാഖയിൽപ്പെടുത്തുന്നതിനായി
എല്ലാ ജില്ലാ രജിസ്ട്രാർമാർക്കും
സ്റ്റോക്ക് ഫയൽ/ഓഫീസ് കോപ്പി

STATEMENT OF REMEDIAL MEASURES TAKEN
ON THE 8th REPORT OF THE COMPTROLLER
AND AUDITOR GENERAL OF INDIA FOR THE
YEAR ENDED 31.03.2014 (RR)

I	a)	Name of the Department	REGISTRATION
	b)	Subject/Title of the Review/ Paragraph	Internal Audit
	c)	Paragraph Number	Para. 7.1
	d)	Report No /Year	Report of The Comptroller And Auditor General of India for the Year Ended 31.03.2014 (RR)
II	a)	Date of receipt of the Draft Para	Not treated as Draft Para (Common Introductory Para of the Report)
	b)	Date of Department Reply	NA
III		Gist of Paragraph	Para 7.2: Receipts from stamp duty and registration fee are regulated under the Indian Stamp Act 1899 (IS Act), Indian Registration Act, 1908 (IR Act) and the rules framed there-under as applicable in Kerala and are administered at the Government level by the Secretary to Government, Taxes Department. The Inspector General of Registration (IGR) is the head of the Registration Department who is empowered with the task of superintendence and administration of registration work. He is assisted by the District Registrars (DR) and Sub Registrars (SR).
IV	a)	Does the Department agree the fact and figures included in the paragraph	Yes
	b)	If not please indicate the areas of disagreement	NA
V	a)	Does the Department agree with the Audit Conclusion	Yes
	b)	If not please indicate the areas of disagreement	NA
VI		Remedial Action taken	NA
I	a)	Name of the Department	REGISTRATION
	b)	Subject/Title of the Review/ Paragraph	Internal Audit
	c)	Paragraph Number	Para. 7.2
	d)	Report No /Year	Report of The Comptroller And Auditor General of India for the Year Ended 31.03.2014 (RR)

II	a)	Date of receipt of the Draft Para	Not treated as Draft Para (Common Introductory Para of the Report)
	b)	Date of Department Reply	NA
III		Gist of Paragraph	<p>Para 7.2: Inspector General of Registration (IGR), Kerala monitors the functioning of the Internal Audit Wing (IAW) of the Registration Department. The District Registrar (DR-Audit) and team conduct audit in the district. The SROs are audited annually. The total number of staff deputed for the internal audit work in this Department is sixty two. The team leader is the DR (Audit) who is assisted by his subordinates. There is no separate manual for internal audit in the Department. Training of staff in the audit wing is included in the Department training programme undertaken through the Institute of Management in Government. The auditee offices are selected after giving special preference to those offices where the Registering Officer is due to retire shortly which itself is a risk analysis aimed at avoiding revenue loss. During 2013-2014, IAW has audited 284 units out of 299 units planned for audit. During the year 2013-2014, 1776 audit observations could be cleared out of the 7,829 outstanding observations, which was 22.68 per cent of the outstanding observations.</p>
IV	a)	Does the Department agree the fact and figures included in the paragraph	Yes
	b)	If not please indicate the areas of disagreement	NA
V	a)	Does the Department agree with the Audit Conclusion	Partially

	b)	If not please indicate the areas of disagreement	<p>During 2014-2015, IAW cleared about 284 units out of 299 units that has to be audited as per schedule, which was 95 per cent of units that has to be audited.</p> <p>Latest pendency/arrears related to audit is given as follows.</p> <table border="1" data-bbox="758 392 1292 728"> <thead> <tr> <th>Year</th> <th>Planned</th> <th>Conducted</th> <th>Arrear</th> </tr> </thead> <tbody> <tr> <td>2010-11</td> <td>303</td> <td>261</td> <td>42</td> </tr> <tr> <td>2011-12</td> <td>312</td> <td>256</td> <td>56</td> </tr> <tr> <td>2012-13</td> <td>292</td> <td>245</td> <td>47</td> </tr> <tr> <td>2013-14</td> <td>299</td> <td>284</td> <td>15</td> </tr> <tr> <td>2014-15</td> <td>298</td> <td>267</td> <td>31</td> </tr> </tbody> </table> <p>Latest pendency position of audit objections is given as Annexure.</p> <p>High volumes of work and inadequate staff strength are the main reasons for audit arrears. Since all the documents were registered based on fair value from 2010 onwards, there exists a need to check each and every documents during audit, with respect to the misclassification of fair value, non adoption of fair value, in-correct adoption of fair value etc by the audit team. This is a time consuming audit process carried out by utilizing inadequate staff strength. Under these circumstances 5 week days seems not to be sufficient to carry out entire audit in a particular unit. Hence it is not possible on the part of District Registrar (Audit) who has been entrusted to audit in Sub Registrar offices to cover all offices in the stipulated time schedule for a particular year. Even though the above are facts the department has taken sincere efforts to clear maximum arrears and to clear off audit observations. During 2014-2015 about 1295 audit observations pertaining to 273 audit reports have been disposed.</p> <p>Since new audit reports related to a particular Office have been issued on an interval of each and every six months, in the place of a closed one there seems no decrease in the number of the reports and outstanding paras. This is the real fact behind the arrear in disposal of outstanding observations.</p>	Year	Planned	Conducted	Arrear	2010-11	303	261	42	2011-12	312	256	56	2012-13	292	245	47	2013-14	299	284	15	2014-15	298	267	31
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VI		Remedial Action taken	<p>1. At present the District Registrars are following the instructions contained in the Internal Audit Manual of Finance Department and the Kerala Registration Manual Orders 702-764 for conducting Inspection/Audit. Duties of Registrar and Camp Clerks, inspection/audit procedures regarding Registers, Indexes, Account books etc were well demarcated in the Kerala Registration Manual order.</p>																								

			<p>2. In order to strengthen the internal audit, utmost care has been taken by deploying experienced and senior hands in DR (Audit) Offices during transfer and posting. During 2014-2015, IAW cleared about 284 units out of 299 units that has to be audited which was 95 per cent of units that has to be audited.</p> <p>3. During 2013 under STP Scheme 18 training programs (3 Days each - 30 Employees in a batch) related to Act and Rules has been given to various cadres of staffs in this department, through IMG – TVM, EKM and KKD. Under ITP Scheme 11 training programs (3-5 Days - 30 Employees) were also organized during 2012-2013, related to Act and Rules through IMG-TVM.</p> <p>4. During 2014, under STP Scheme, 5 training programs (3 Days each – 30 Employees in a batch) related to Act and Rules has been given to various cadres of staffs in this department, through IMG – TVM, EKM and KKD.</p> <p>5. During 2015 under STP Scheme 13 training programs related to Act and Rules has been given to various cadres of staffs in this department, through IMG – TVM, EKM and KKD till Oct 2015.</p> <p>6. Further an Audit Monitoring Committee has also been constituted in this department under the head of Finance Officer to monitor the audit/audit report of DRs and DIGRs. Steps have also been taken to verify all internal audit reports under the head of Finance Officer.</p> <p>7. By accepting the views and recommendations rendered by the C & AG through the above para in good spirit, the registration Department is on the way for the preparation of Internal Audit Manual by combining the instructions contained in the Internal Audit Manual of Finance Department and also the instructions contained in the Kerala Registration Manual Orders.</p>
I	a)	Name of the Department	REGISTRATION
	b)	Subject/Title of the Review/ Paragraph	Results of Audit
	c)	Paragraph Number	Para. 7.3
	d)	Report No /Year	Report of The Comptroller And Auditor General of India for the Year Ended 31.03.2014 (RR)
II	a)	Date of receipt of the Draft Para	Not treated as Draft Para (Common Introductory Para of the Report)

	b)	Date of Department Reply	NA
III		Gist of Paragraph	<p>In 2013-2014, test checked of the records of 78 units of the Registration Department showed non/short levy of stamp duty and registration fee etc. and other irregularities amounting to ₹ 0.51 crore in 34 cases.</p> <p>During the course of the year, the Department accepted undervaluation and other deficiencies involving ₹ 1.25 crore in 91 cases which were pointed out in earlier years. Four cases involving ₹ 0.06 crore were pointed out during the year 2013-2014. An amount of ₹ 0.06 crore was realized in 80 cases during the year 2013-2014.</p>
IV	a)	Does the Department agree the fact and figures included in the paragraph	Yes
	b)	If not please indicate the areas of disagreement	NA
V	a)	Does the Department agree with the Audit Conclusion	Partially
	b)	If not please indicate the areas of disagreement	<p>1. If it is found that there occurred glaring undervaluation in documents, pointed out by the Accountant General through the local audit reports, the Department usually admit and accept the audit objections and takes prompt measures to realize the deficit amount from the concerned parties with respect to provisions stipulated under the section 45 B (3) of the Kerala Stamp Act ie initiating <i>suo-motu</i> action by the District Collector/District Registrar. Section 45 B (3) is the provision before the Registrar that has to be adopted to recover the deficit amount from the parties.</p> <p>⇒ This is a long, time consuming process carried out by the District Registrar by adhering various provisions of the Stamp Act and the Rules (4), (5), (6) and (7) of the Kerala Stamp (Prevention of Undervaluation of Instruments) Rules- 1968. Serving notices, responses of parties to the notices, filing representation, proposed hearing, passing orders, time taken by the party to remit the amount, RR action in many cases etc will take long duration to complete the entire procedure.</p> <p>⇒ Hence there occurs delay, to collect the deficit amount on time in many accepted cases which has been pointed out by the Accountant General.</p>

2. Once UV action has been initiated by District Registrar, he has to consider all aspects apart from the contention of AG. He has to act in a quasi judicial manner to derive a conclusion related to the consideration before arriving a final decision with respect to the determination of short levy in accordance with the prevention of undervaluation rules and also by considering the representation of party. He has limitations to stick only on the contention of AG in this aspect.

∴ Therefore there occurs a difference in amount determined by District Registrar related to short levy in accepted cases. Hence the pointed out figure by AG does not correlate with the actually determined figure.

3. Further the Government of Kerala introduced one time settlement compounding scheme vide GO (P) No.57/2009/TD dated 27.03.2009 and GO (P) No.151/2012/TD dated 25.09.2014 to settle all pending undervaluation cases referred to the District Registrar or called for by him under sections 45 A, 45 B, 45 C of the Kerala Stamp Act, 1959 which includes the cases that were finally disposed off and referred for revenue recovery proceedings for recovering the deficient stamp duty. This scheme came to an end on 31.03.2014.

∴ It is to be noted that, as a policy decision of the Government, the liability to pay SD shall stand completely discharged by an additional payment on SD as specified in separate slabs with a minimum value, by considering the extent of transaction, rather than the value determined by the District Registrar.

∴ Therefore the value determined by the District Registrar, based on the amount/figure pointed out by the Accountant General related to the deficit SD and RF has no importance. Further the scheme has also been operated without realizing any additional Registration Fee.

∴ The documents mentioned in the pointed out/accepted cases will come under the purview of the scheme and also deserves the benefit of the scheme as per the above Government order. Thus the decision of the District Registrar regarding the determination of value (based on the remarks of the Accountant General and the short levy pointed out by the Accountant General) will become in- fructuous, if the party approaches the District Registrar to remit the deficit amount within the time limit of compounding scheme.

			<p>∴ This is another reason for the difference in the amount recovered by the department while comparing with the amount/figure pointed out by the Accountant General. So per cent calculation of Accountant General related to the amount recovered is, in turn does not correlate with the pointed out figure.</p> <p>5. Accountant General usually made remarks (most of the remarks) related to undervaluation of a pre document by comparing its consideration with respect to its higher valued subsequent documents/higher valued subsequent Gehans, undervaluation of lower valued document in a particular re survey number with higher valued document pertaining in the same re survey number etc and accounted unrealistic short levy based on the higher consideration documents. Therefore the assessment of Accountant General is always high many a time than the actual amount to be recovered.</p> <p>6. Even though the recovery is low due to the reasons mentioned above, it is to be noted that the per cent of cases settled out is higher, while comparing with the number of cases accepted.</p> <p>7. Out of the 91 cases accepted during course of year recovery has been effected from 80 cases. This clearly indicates that about 87.9% cases have been settled.</p>
VI		Remedial Action taken	<p>1. Earnest efforts have already been taken to collect the deficit amount on time from the parties related to the undervaluation pointed out by the Accountant General.</p> <p>2. RR proceedings were initiated by this department based on the instructions of the Government vide the letter numbered 8198/E.2/2014/TD dated 24.04.2014 and 25.04.2014 including the cases mentioned in the audit report also.</p>
I	a)	Name of the Department	REGISTRATION
	b)	Subject/Title of the Review/ Paragraph	Fixation of Fair value in the State- Process in Fixation and its deficiencies
	c)	Paragraph Number	Para. 7.4.2
	d)	Report No /Year	Report of The Comptroller And Auditor General of India for the Year Ended 31.03.2014 (RR)
II	a)	Date of receipt of the Draft	RR/DP/4428/14-15

		Para	27.10.2014
	b)	Date of Department Reply	19.02.2015
III		Gist of Paragraph	As per Section 28 A of the KS Act, 1959 and Rule 3 of the Kerala Stamp (Fixation of Fair Value of Land) Rules, 1995 RDO shall, for the purpose of fixation of the Fair value of the land ascertain the fair value of land by classifying the land as those lying in (i) Municipal Corporation areas (ii) Municipalities and (iii) Rural areas. Within the above categories, fair value shall be fixed by the RDO. As per Rule 4 of the KS (FFVL) Rules, 1995, after fixing, the fair value is to be published in Form A appended to the above rule. In the Schedule attached to Form A, each piece of land, with reference to survey/resurvey number, subdivision wise, is to be classified according to their use by selecting one of 15 classifications.
IV	a)	Does the Department agree the fact and figures included in the paragraph	Yes
	b)	If not please indicate the areas of disagreement	NA
V	a)	Does the Department agree with the Audit Conclusion	Yes
	b)	If not please indicate the areas of disagreement	NA
VI		Remedial Action taken	NA
I	a)	Name of the Department	REGISTRATION
	b)	Subject/Title of the Review/ Paragraph	Lack of Proper Guidelines. Procedures and methodology etc for fixing true market value/fair value
	c)	Paragraph Number	Para. 7.4.2.1
	d)	Report No /Year	Report of The Comptroller And Auditor General of India for the Year Ended 31.03.2014 (RR)
II	a)	Date of receipt of the Draft Para	RR/DP/4428/14-15 27.10.2014
	b)	Date of Department Reply	19.02.2015

III		Gist of Paragraph	No comprehensive guidelines specifying clearly the procedure and methodology for fixing the fair value was issued by the Principal Secretary R & DM Department/ the Secretary, Taxes Department/the Commissioner of Land Revenue/the IGR, Kerala. Audit observed that in the absence of the clear parameters based upon which the market value of land is determined, the Department was not able to fix fair value of the land as decided by Government. Though the land was classified into 15 categories, the detailed procedure/ parameters for classifying the land under each category were not prescribed.
IV	a)	Does the Department agree the fact and figures included in the paragraph	Partially
	b)	If not please indicate the areas of disagreement	Following the budget declaration 2006-07 Government stepped up activities to implement a system for fixation of fairvalue in a time bound manner. Objective was to prevent undervaluation during transaction. The fixation was done by the RDOs as per Section 28(A) and Rule 3. Form A prescribed for publication of fair value indicated fifteen classifications. These have not been defined either in the act or in the rules.
V	a)	Does the Department agree with the Audit Conclusion	Partially
	b)	If not please indicate the areas of disagreement	<p>The fixation of the fair value of land act as the floor price of land so as to prevent the evasion of stamp duty by undervaluation of landed property in documents, and also to make the registration process transparent by removing/controlling the discretion the Sub Registrars in deciding the amount of stamp duty to be levied on a transaction without proper calculation.</p> <p>In order to implement the fair value fixation of land, the relevant rules pertaining to the <i>Kerala Stamp (Fixation of fair value of Land) Rules 1995</i>, had been amended suitably classifying the land into 15 categories such as 1.Commercially important plot, 2.Residential road with NH/PWD road access, 3.Residential plot with Corporation / Municipality / Panchayath road access, 4.Residential road with private road access etc, vide extraordinary gazette notification No. <i>G.O.(P) 107/2006/TD dated 07-10-2006</i>. Based on the instructions of the Government and several meeting decisions and also as per sub rule (4) of rule (3) of the aforesaid rules, the RDOs fixed the draft fair value and published as extraordinary notification <i>No.872 dated 05-05-2008</i> in the official gazette through 30,000 books and exhibited the copies of notification in the Revenue Divisional</p>

			Offices, Taluk Offices, Village Offices, Grama Panchayath Offices, Sub Registry Offices and District Registry Offices concerned. Thereafter, considering the objections and suggestions received from the interested persons regarding the draft fair value and after conducting regular meetings with the Government, the Revenue Divisional Officers finally fixed the fair value of lands and published the fair value notification as extraordinary gazette <i>No. 515 (1) to (21) dated 06-03-2010</i> as provided in Rule 4 of the aforesaid rules.
VI		Remedial Action taken	The Government have provided an opportunity to the person aggrieved by the fair value published in an appeal under sub-section (4) of section 28 A of the Act to file a review petition invoking sub-section (5) in section 28A, before the Collector within a period of one year from the date of publication of the notification under sub-section (1B) of the section 28 A of the Act, to redress grievances arising out of appeals decided around the date of the aforesaid notification. The decision of the Collector on the appeals /review on sub-sections 4 and 5 of section 28A are also made on the basic fair value published on 06.03.2010.
I	a)	Name of the Department	REGISTRATION
	b)	Subject/Title of the Review/ Paragraph	Lack of public involvement in fair value fixation through various committees
	c)	Paragraph Number	Para. 7.4.2.2
	d)	Report No /Year	Report of The Comptroller And Auditor General of India for the Year Ended 31.03.2014 (RR)
II	a)	Date of receipt of the Draft Para	RR/DP/4428/14-15 27.10.2014
	b)	Date of Department Reply	19.02.2015
III		Gist of Paragraph	Audit found that in respect of all the twenty one villages test checked, VLC was not formed in any of the villages to fix the fair value of land as required in the above Government orders/instructions. Out of the seven taluk offices test checked, TLC was formed only in three Taluks. Audit was not able to ascertain the formation of VLC/TLC from RDOs concerned were not available. Failure to constitute the VLC or TLC resulted in fixation of fair value without local participation as desired by Government. There was no system to monitor the constitution and convening VLC/TLC. On being asked by Audit, Village Officers/Thasildars and RDOs did not produce any records based on which fair value was fixed. Audit could not assess the basis for the fixation of value.
IV	a)	Does the Department agree	Partially

		the fact and figures included in the paragraph	
	b)	If not please indicate the areas of disagreement	Government through executive order had sanctioned the formation of the same in the process of formulating a system for fixation of fair value.
V	a)	Does the Department agree with the Audit Conclusion	Partially
	b)	If not please indicate the areas of disagreement	<p>As a permanent remedy to prevent undervaluation and evasion of stamp duty the Government decided to fix fair value of land in 1996 itself. Consequently vide G.O.(P) 412/97/TD an expert committee was appointed. By considering the proposals of the committee the Government issued an order numbered G.O.(P) 110/00/TD dated 07-02-2000 to form Village and Taluk level committees. Village level committees determined the value of land in each survey number. This was examined by the Taluk Level Committees and subsequently submitted to the RDO.</p> <p>With an intention to democratize the committees, the concerned Panchayath President/ Municipal Vice Chairman and Corporation Deputy Mayor were included in the former and Block Panchayath President, Municipal Chairman, Municipal Corporation Mayor were included in the latter vide order number G.O (MS) 136/01/TD dated 05/12/01 by the Government. On receipt of the fair value reviewed by the TLC, which has already been determined by the village committees, the concerned RDO's published the fair value in the Gazette as per the fixation of fair value in extra Gazette on 05.01.2004.</p> <p>Even though the above mentioned are facts, the publication of fair value gave way to state wide complaints. As numerous complaints were received from the general public regarding the said fixation, Government withdrew the same vide notification numbered G.O (P) 27/04/TD dated 19-02-2004, and suitably amended the Kerala Stamp (Fixation of fair value of land) Rules, 1995 with a view to provide an opportunity to the interested persons to file objections/ suggestions on the draft notification and thereafter to publish the final notification.</p>
VI		Remedial Action taken	In order to implement the fair value fixation of land, vide G.O (P) 107/06/TD dated 07-10-06 amendments were made in the aforesaid rules by classifying the land into 15 categories. After conducting several revaluation and reviews, vide notification number G.O (P) 10/2006/TD dated 07-10-2006 and as per sub rule (4) of rule (3) of the aforesaid rules, the draft fair value has been published as extra ordinary

			<p>notification <i>No.872 dated 05-05-2008</i> in the official gazette and copies of the notification were exhibited in the Revenue Divisional Offices, Taluk offices, Village Offices, Grama Panchayath Offices, Sub Registrar Offices and District Registrar Offices concerned.</p> <p>The thumb rule was that fair value of land shall be fixed not exceeding 50% of the market value of land that prevailed then in the year 2006-07.</p> <p>Thereafter, considering the objections and suggestions regarding the draft fair value and conducting regular meetings with the Government the fair value had been fixed by the Revenue Divisional Officers. The fair value notification was published as <i>extra ordinary gazette No.515 (1) to (21) dated 06-03-2010.</i></p> <p>The final fair value notification was published only after 22 months from the date of publication of the draft fair value notification by giving ample time to public to detect anomalies.</p> <p>The fixation of the fair value of land act as the floor price of land so as to prevent the evasion of stamp duty by undervaluation of landed property in documents, and also to make the registration process transparent by removing/controlling the discretion the Sub Registrars in deciding the amount of stamp duty to be levied on a transaction without proper calculation.</p>
I	a)	Name of the Department	REGISTRATION
	b)	Subject/Title of the Review/ Paragraph	Failure to fix fair value for all survey numbers.
	c)	Paragraph Number	Para. 7.4.3
	d)	Report No /Year	Report of The Comptroller And Auditor General of India for the Year Ended 31.03.2014 (RR)
II	a)	Date of receipt of the Draft Para	RR/DP/4428/14-15 27.10.2014
	b)	Date of Department Reply	19.02.2015
III		Gist of Paragraph	<p>RDO shall issue Notification for the fair value for each plot/land to be fixed and published sud-division wise by showing the survey/resurvey number in Form A. The Commissioner of Land Revenue directed all RDOs in the State to ensure that all the survey numbers in all villages are included in the fair value register/CD.</p> <p>A scrutiny of the fair value registers/data base of the selected seven Taluks under seven RDOs revealed that the fair value was not fixed in case of 1,32,991 survey/resurvey numbers in</p>

			<p>89 villages.</p> <p>Among the seven RDOs, RDO Kollam stated that fair value of some of the missing survey numbers pointed out by Audit were fixed. However it did not specify the survey numbers for which fair value has been fixed and the database was also not updated. It was stated by 5 RDOs that these cases would be examined.</p> <p>RDO, Kochi stated that Government land in 223 survey numbers in Njarakkal, Elamkunnapuzha and Puthuvyppu villages was not included in the fair value register/database. This is in violation of the classifications prescribed in Form A as appended to the Notification of the KS (FFVL) Rules, 1995 and the specific directions of the Commissioner of Land Revenue to include all survey numbers in the fair value list.</p> <p>It was seen that the process of fixation of fair value was still incomplete even after four years of publishing of final fair value in 2010 by the RDOs. Audit found that as on March 2014, fair value was fixed by RDOs in approximately 16,180 cases. In all these cases, the fixation was based on request of the land owner and was not detected by the Department.</p> <p>The Department was not able to explain the reasons for non fixation of fair value in the above cases.</p> <p>Non-fixation of fair value for escaped survey/resurvey numbers is putting hardship for title holders at the time of registration of documents.</p>
IV	a)	Does the Department agree the fact and figures included in the paragraph	Partially
	b)	If not please indicate the areas of disagreement	<p>The Kerala Stamp Act and fair value rules envisages fixation of fair value of all survey numbers. Hence the Commissioner of Land Revenue had directed RDOs accordingly. Despite the efforts taken at all levels, it is noticed that fair value was not fixed in many survey numbers across the state.</p> <p>Fair value fixation was a complicated and difficult task carried out by several officials of Revenue and Registration departments for more than 10 years. As a matter of fact, it took about 4 to 14 years to fix and bring the operation of fair value into effect. Many mistakes have been crept in the fair value fixation while analyzing and operating vast data base.</p> <p>The department also admitted the facts related to the omissions. Since the department has already faced severe defeasance in the implementation of fair value in 2004, the</p>

			department paid much attention and importance for the timely implementation of fair value in 2010 rather than the implementation of a 100 <i>per cent</i> false proof fair value without any omissions by taking much more time.
V	a)	Does the Department agree with the Audit Conclusion	Partially
	b)	If not please indicate the areas of disagreement	In order to overcome the omissions/anomalies/defects, the Government had constituted a sub-committee with the Minister of Registration as convener so as to give proper directions to rectify the defects. Necessary directions had been given to the RDOs and District Collectors to consider the appeals and rectify the anomalies without delay. Further meetings were frequently convened to evaluate the progress. Fixation of fair value of missing survey numbers is still being done, while this omission has been noticed by the public as well as Registration authorities.
VI		Remedial Action taken	<p>As per Section 28 A (4) of the Kerala Stamp Act-1959 "if a person aggrieved by the fixation of Fair value under the sub section 28 A (1) may appeal to the Collector".</p> <p><u>I. Measures taken by the Department for the proper and effective implementation of Fair value is submitted as follows:</u></p> <p>1. Since the department felt that the time limit prescribed by the above section is too short based on the number of complaints received, necessary action has been taken to make amendment in the above section relating the time limit.</p> <p>2. As per the latest amendment the time limit has been extended up to "one year". Furthermore provision is also inserted to consider the appeal filed after the time limit, if the Collector has reason to believe/satisfied that the appellant has sufficient cause for not preferring the appeal with in the above said period.</p> <p>II. This department also take suitable steps to settle all the complaints received from the public related to the Fair value anomalies with the help of concerned District Collectors.</p> <p>1. As per GO (P) 77/2010/TD dated 27.03.2010, Government gave permission to Sub Registrars to file appeal against the anomalies crept in Fair value to the concerned Collectors. About 75,000 appeals have been submitted statewide by the District Registrar/Sub Registrar to the concerned District Collectors against the anomalies crept in Fair value.</p> <p>2. Government instructed all District Collectors vide letter</p>

No. 25764/E2/2010/TD dated 05.02.2011 to clear off the appeal without further delay, in accordance with the rules stipulated in the Kerala Stamp (Fixation of Fair value of Land) Rules, 1995.

3. Several Adalaths had been conducted at the level of Inspector General of Registration in the presence of respective District Collectors to rectify the anomalies and also for the speedy disposal of appeals.

4. Instructions were given to all District Collectors vide letter no. RR.8-12815/06 dated 21.06.2011 of the Inspector General of Registration to conduct further adalaths for the speedy disposal of appeals.

5. In order to submit report related to the anomalies and alternative measures Government constitute a Sub-committee of Ministers vide order number GO (P) 936/2011/TD dated 30.12.2011.

6. Further this committee was reconstituted vide GO (P) 350/2012/TD dated 11.05.2012

7. It was also decided to clear off all appeals without further delay in the meeting of Hon. Ministers with District Collectors and District Registrars held on 04.10.2012 and also at the meeting held in the chamber of Hon. Minister for Registration on 16.10.2012.

8. About 1,60,412 appeals regarding omissions and anomalies have been disposed off till 30.10.2014 and the same have been updated in the fair value chart available in the department website. (Fair value Notification-126285 and Fair value Proceedings-34127).

9. From 2010 onwards Registration authorities have also filed more than **75,000** appeals in this regard. Further clarification has also been given to all sub ordinate officers to clarify the position regarding the appeal under section 28 A (4) of The Kerala Stamp Act (Fixation of Fair value of Land) Rules 1995 and under section of 45 A (3) of the Kerala Stamp Act 1959.

10. In order to overcome some of the above mentioned difficulties along with other difficulties related to omission of resurvey/sub division numbers and further make the registration process easier and complaint free with respect to the adoption of fair value, the Inspector General of Registration has already issued a general circular numbered

			<p>R.R.9-20442/2014 on 01.01.2015 to all subordinate offices. It is presumed that the conditions stipulated in the above circular must reduce the hardship for title holders at the time of registration of documents related to missing survey numbers.</p> <p>(Copy of the circular attached)</p>
I	a)	Name of the Department	REGISTRATION
	b)	Subject/Title of the Review/ Paragraph	Irregularities in fixation- Classification and fixation of fair value of land without ascertaining the actual use.
	c)	Paragraph Number	Para. 7.4.4.1
	d)	Report No /Year	Report of The Comptroller And Auditor General of India for the Year Ended 31.03.2014 (RR)
II	a)	Date of receipt of the Draft Para	RR/DP/4428/14-15 27.10.2014
	b)	Date of Department Reply	19.02.2015
III		Gist of Paragraph	<p>Principal Secretary (R & DM) directed that (Nov 2006) the land is to be classified according to the actual state at the time of fixation of Fair value.</p> <p>Test check of the fair value register of palakkad-1 village revealed that in 18 cases 1.07 Ha. land was classified as residential plot or wet land. Audit found that the land so classified was already ordered for conversion to commercial purpose as per Kerala Land Utilization Orders 1967 by the RDO, Palakkad during 2006-2008, ie prior to fixation of fair value. The land is presently used for commercial or religious purposes. Thus the classification of the land was not on the basis of actual state/use at the time of fixation of fair value.</p> <p>In the fair value register of Yakkara village, Palakkad Taluk, no land has been classified as Commercially important Plots though some areas of the village are in the heart of the Palakkad town. It was found that some parts of the survey numbers 879, 880, 904, 907, 2396, 2400, 2403 and 20406 are in the commercially important area of the town. However all the plots in those survey numbers are classified as residential plot or wet land instead of Commercially important Plots.</p> <p>As such, the fixation of fair value had been done without considering the actual use/state of the land resulting in non compliance with the directions of the Government facilitating the RDOs to fix the fair value on presumptive basis.</p>
IV	a)	Does the Department agree the fact and figures	Partially

		included in the paragraph	
	b)	If not please indicate the areas of disagreement	It is admitted that anomalies have crept in during fixation of fair value despite repeated instructions from concerned authorities. However, it may also be considered that fixation of fair value was being implemented for the first time in Kerala and this requires tremendous effort from the field level officers in addition to their routine duties and responsibilities.
V	a)	Does the Department agree with the Audit Conclusion	Yes
	b)	If not please indicate the areas of disagreement	NA
VI		Remedial Action taken	<p>Efforts were taken through evaluation meetings and issuance of repeated instructions so as to minimize errors. The statute and its rules provide ample scope for corrections wherever so noticed. The Revenue Divisional Officers can notify the fair value wherever it is seen to be omitted. Also, the District Collector can decide in appeal in those cases where the fair value notified is under dispute. Invoking these provisions, thousands of cases have been disposed by RDOs and District Collectors.</p> <p>In the case of fair value of Palakkad – 1, and Yakkara Village in Palakkad Taluk, efforts have already been taken to rectify the defects. RDO, Palakkad has submitted the report bases on the details submitted by the concerned Village Officers to District Collector for publication in Gazette.</p>
I	a)	Name of the Department	REGISTRATION
	b)	Subject/Title of the Review/ Paragraph	Anomalies in fixation of fair value of similar / comparable plots
	c)	Paragraph Number	Para. 7.4.4.2
	d)	Report No /Year	Report of The Comptroller And Auditor General of India for the Year Ended 31.03.2014 (RR)
II	a)	Date of receipt of the Draft Para	RR/DP/4428/14-15 27.10.2014
	b)	Date of Department Reply	19.02.2015

			of landed property in documents, and also to make the registration process transparent by removing/controlling the discretion the Sub Registrars in deciding the amount of stamp duty to be levied on a transaction without proper calculation.
VI		Remedial Action taken	As per GO (P) 77/2010/TD dated 27.03.2010, Government gave permission to Sub Registrars to file appeal against the anomalies crept in Fair value to the concerned Collectors. About 75,000 appeals have been submitted statewide by the District Registrar/Sub Registrar to the concerned District Collectors against the anomalies crept in Fair value.
I	a)	Name of the Department	REGISTRATION
	b)	Subject/Title of the Review/ Paragraph	Fixation of low fair value of land
	c)	Paragraph Number	Para. 7.4.4.3
	d)	Report No /Year	Report of The Comptroller And Auditor General of India for the Year Ended 31.03.2014 (RR)
II	a)	Date of receipt of the Draft Para	RR/DP/4428/14-15 27.10.2014
	b)	Date of Department Reply	19.02.2015
III		Gist of Paragraph	<p>Section 28 A of the KS Act 1959, requires that every RDO Shall subject to such rules as made by Government, fix the fair value of land situated within the area of his jurisdiction, for the purpose of determining the duty chargeable at the time of registration of instrument involving land.</p> <p>After publication of the draft value on May 2008, in order to mitigate the defects crept in the fair value fixed, it was decided to fix the fair value at least 50 per cent of the market value.</p> <p>Audit test checked the sale deeds (value shown in the document was ₹ five lakh or more) registered immediately before the introduction of fair value and found that in 91 documents registered during 2009-2010 (in 4 SROs- Sasthamangalam, Kozhikkode, Chevayur and Palakkad) the fair value fixed was far less than the value disclosed in the previous documents registered. Even on considering the value shown in the previous documents registered as the market value, the fair value fixed was less than 50 per cent of the previous transaction value. Audit noticed that the fair value fixed was only 2.51 to 47.84 per cent of the value shown in the previous documents.</p> <p>Audit scrutinized 78 cases in which KINFRA purchased land (between August 2009-March 2010) for Kannur Airport</p>

III		Gist of Paragraph	<p>The Government issued instructions to conduct "Zonal Centralised Verification" of fair value in order to fix fair value in respect of plots with survey numbers falling in common boundaries of villages. The Commissioner of Land Revenue, Thiruvananthapuram directed (LR (A).3-4527/06 dated 13.08.09) that during the centralized verification, adequate care should be taken to ensure that fair value of similar or comparable plots in the village boundaries are uniform.</p> <p>Plots lying on either side of the road/boundary were verified in 13 village offices and it was seen that in 448 cases the plots/fields were lying on the sides of the common boundary/roads of the villages and were having similar/comparable/identical nature and classification prescribed for fixation of fair value. However, there was variation ranging from 4 to 88 per cent in fair value fixed for identical plots.</p> <p>Further, of 29 plots in Perinthalmanna village of Perinthalmanna Taluk lying opposite sides of Palakkad-Kozhikkode NH 213/Nilambur- Perinthalmanna SH, also revealed that there was difference in fair value fixed for plots in 28 cases lying on the opposite/adjacent sides of the roads ranging from nine to 61 per cent.</p> <p>The Department admitted the anomaly in fixation of fair value of plots in 448 cases and 28 plots lying on the sides of Palakkad- Kozhikkode NH 213/Nilambur- Perinthalmanna SH, and stated that the fair value of each village was fixed by Village Officer concerned and hence the variation occurred in fair value of similar / comparable land. The failure to constitute VLC, absence of joint verification of village boundaries and lack of monitoring at higher level resulted in the anomaly in fixing fair value of comparable plots.</p>
IV	a)	Does the Department agree the fact and figures included in the paragraph	Partially
	b)	If not please indicate the areas of disagreement	The anomalies in fixation of fairvalue in similar / comprable blocks along village boundaries might have occurred due to the fact that, during the process, responsibility for assessing the fairvalue at the first level was given to village officers and independent assessment might have been done without taking in to consideration for the fairvalue of neighbouring villages.
V	a)	Does the Department agree with the Audit Conclusion	Partially
	b)	If not please indicate the areas of disagreement	In this context it is humbly submitted that the fixation of the fair value of land only acts as the floor price of land so as to prevent the evasion of stamp duty by undervaluation

			<p>Project during 2009-2010 and compared the purchase value with the fair value fixed (highest rate among the 15 classifications of survey numbers) subsequently for the R & DM department was less than 50 per cent of the purchase value paid by the R & DM department itself through KINFRA. The fair value fixed in above ranged from 80.09 to 40.47 per cent of the purchase value.</p> <p>Failure to constitute the VLC, non defining of the market value resulted in fixation of fair value at a level lower than the previous transaction value or purchase value.</p> <p>As such the fair value fixed was not fair enough to ensure proper revenue to the State defeating the primary objective for fixation of fair value.</p>
IV	a)	Does the Department agree the fact and figures included in the paragraph	Partially
	b)	If not please indicate the areas of disagreement	<p>To bring in uniformity in fixation of fairvalue there was a general direction to fix the fairvalue, atleast 50% of the market value. It is true that market value has not been defined in the Stamp Act or Rules. Market value is determined by various factors existing one ground and these fctors can neither be controlled nor administered by the Revenue Department. The only option to make a reasonable assessment of the market value is through documents executed within a reasonable period with respect to similarly situated lands. During the periods of fixation of fair value during 2008-10, computerisation of registered documents had not been done and the only way out for the village officers was to access these manually. In this process it is likely that documents showing a higher market value might have been overlooked, though inadvertently.</p>
V	a)	Does the Department agree with the Audit Conclusion	Partially
	b)	If not please indicate the areas of disagreement	<p>The fair value published in 2010, reflects the land value prevailing between 2006 and 2010 and in some cases that even before 2006. The Government approved criteria generally adopted while fixing the fair value then was that the fair value fixed shall not be more than 50% of the market value prevailing then. So the fair value published in 2010 was definitely 50% less than the market value of land as in 2010 as mentioned in the audit para. Fair value is not the actual market value. It is the minimum value of land that has been fixed as a policy matter. Here the comparison of the consideration set forth in some sale deeds, before the</p>

			<p>introduction of fair value has no importance and also not sustainable under the objectives of fair value fixation. Here the previous transaction value has no impact in the fair value fixation.</p> <p>The 78 cases mentioned in the report related to the purchase of land by KINFRA were indented to establish Kannur Airport with the consent of the Government of Kerala. So to avoid legal formalities, delay in land acquisition, and other possible hindrances the purchaser, KINFRA may offered a charming price (Ponnum Vila) to the vendors in order to start the project within the time limit stipulated. Fixation of fair value to the related survey numbers by comparing this consideration is also seems to be against the objectives of fair value fixation. Here also the previous transaction value has no impact in the fair value fixation.</p> <p>Even though the above mentioned are true to facts, the Revenue department may take necessary steps to avoid such alleged irregularities. The Registration department is not in a position to offer further remarks in this regard apart from the aforesaid, since it will not come under the purview of the department. The revenue department may initiate a regular process of monitoring the changes in classification of land due to the new road access, development of land etc for the revision of fair value of land.</p>
VI		Remedial Action taken	These kind of errors are unlikely to happen during the next fixation of fair value as computerisation of Registration Department has taken place and there is a better access to documents.
I	a)	Name of the Department	REGISTRATION
	b)	Subject/Title of the Review/ Paragraph	Impact of non-fixation/incorrect fixation of fair value
	c)	Paragraph Number	Para. 7.4.5
	d)	Report No /Year	Report of The Comptroller And Auditor General of India for the Year Ended 31.03.2014 (RR)
II	a)	Date of receipt of the Draft Para	RR/DP/4428/14-15 27.10.2014
	b)	Date of Department Reply	19.02.2015

III		Gist of Paragraph	As the fixation of fair value of land is not completed and in the cases where the fair value fixed was not in compliance with the prescribed criteria, Audit was not able to ascertain the true extent of evasion of SD. The revenue potential could be ascertained only on completion of fixation of fair value in an effective manner. IGR, Kerala stated that the Department did not conduct a study with regard to the impact of fixation of fair value on the realization of SD.
IV	a)	Does the Department agree the fact and figures included in the paragraph	Partially
	b)	If not please indicate the areas of disagreement	The fair value published in 2010 reflects to a large extent, the land value prevailing between 2006 and 2010 and in some cases that even before 2006. The criteria generally adopted while fixing the fair value then was that, the fair value fixed shall not be more than 50% of the market value prevailing then. So the fair value published in 2010 was definitely 50% less than the market value of land as in 2010.
V	a)	Does the Department agree with the Audit Conclusion	Partially
	b)	If not please indicate the areas of disagreement	<p>Till 01.04.2010, the rate of stamp duty for conveyance deed was 13.5%, 12.5%, and 10% in Corporation, Municipality and Panchayath areas respectively. This rate has been reduced to 9%, 8%, and 7% respectively from 01.04.2010; vide Kerala Finance Act 2010 (Act 10 of 2010). This rate has been again decreased to 7%, 6%, and 5% respectively from 01.04.2013 vide Kerala Finance Act 2013 (Act 29 of 2013). The rate on conveyance deeds has been further made uniform, i.e. 6%, in Corporation, Municipality and Panchayath areas, vide Kerala Finance Act, 2014 (Act 29 of 2014). The above reason is the main cause for the reduction of revenue related to SD even though fair value is prevailing in the State. The other reasons for the shortfall of revenue is due to the concessional rates given to partition, release, gift and settlement deeds related to family members/certain relatives.</p> <p>The rate of registration fee was 2% for all the documents. Later, concessional rates of 1% to 2% for stamp duty and 1% for registration fee were introduced step by step vide Kerala Finance Acts, 2010, 2011 and 2012 for partition, release, gift and settlement deeds related to family members/certain relatives. The above reason is also a cause for the reduction of revenue related to registration fee apart from the fair value of 2010.</p> <p>The market value of the land has increased considerably since then. The present market value of land all over Kerala is more</p>

			than 8 to 10 times of the value that prevailed in 2006. But the fair value of land has not been revised in tune with the increasing market value. Reduction in revenue has occurred by the way of stamp duty and registration fee that has been charged. So the department forced to re look into the fixation of fair value.
VI		Remedial Action taken	In order to curb the revenue loss, the Government increased the existing fair value fixed as per section (1) of section 28 A by 50%, {G.O (P) 188/2014/TD dated 14.11.2014} invoking the provision under the sub-section 1B of section 28A of the said Act as an interim measure till the fair value is revised as per sub-section 1A. Further revision of Fair value is also under the consideration of the Government as well as the department. (Government order and Circular attached)
I	a)	Name of the Department	REGISTRATION
	b)	Subject/Title of the Review/ Paragraph	Non-fixation of criteria for determining the value of building set forth in documents presented for registration.
	c)	Paragraph Number	Para. 7.4.6
	d)	Report No /Year	Report of The Comptroller And Auditor General of India for the Year Ended 31.03.2014 (RR)
II	a)	Date of receipt of the Draft Para	RR/DP/4428/14-15 27.10.2014
	b)	Date of Department Reply	19.02.2015
III		Gist of Paragraph	As per Section 28 (1) and 28 (2) of the KS Act, 1959, the consideration and all other facts and circumstances affecting the chargeability of duty or the amount of the duty with which it is chargeable shall be fully and truly set forth in the instrument. In the case of instruments relating to immoveable property chargeable with ad valorem duty on the fair value of the land and property, it shall fully and truly set forth the value of all other properties including building, if any, in the land involved. The IGR, Kerala directed (Letter No. RR.6-8375/08 dated 15.12.08) the registering officers to classify the buildings into five categories and value in the buildings at the rate prescribed by him for each class. However, this direction was withdrawn by the IGR, Kerala on 22.12.2008 as the Government directed that this could be implemented only after further discussions and evaluation. In the absence of guidelines for valuation of building, there is no criteria for find out the value of buildings in the documents presented for registration.

IV	a)	Does the Department agree the fact and figures included in the paragraph	Partially
	b)	If not please indicate the areas of disagreement	During 2008 itself undervaluation related to the consideration set forth in documents transferring buildings have been noticed by this department and earnest steps also have been taken to prevent the loss of revenue due to undervaluation regarding building.
V	a)	Does the Department agree with the Audit Conclusion	Partially
	b)	If not please indicate the areas of disagreement	In order to study various aspects in this issue and to submit report related to the fixation of fair value of flats/buildings, Government constituted a State Committee vide order number GO (Rt) 499/2015/TD dated 07.07.2015 deputing IGR as convener and the matter is under process through the file numbered R.R.9-23662/2011 of Inspector General of Registration.
VI		Remedial Action taken	<p>Accountant General in its earlier reports recommended evolving a mechanism to obtain data regarding flat/apartment transactions on a periodic basis regarding actual cost of flats/apartments from the Commercial Taxes Department and co-relate the same with sale deeds to detect undervaluation of flats/apartments.</p> <p>The above recommendation has been accepted by this department and necessary actions have already been taken by this department for obtaining data from the concerned commercial taxes department. Based on the directions issued by the Commercial Taxes commissioner vide letter number C.6-4535/13/C.T dated 20.06.2013 and letter number 19254/E2/2013/TD of Taxes Secretary, instructions have been given to all DIGR's and DR's on 14.08.2013 vide circular number R.R.9-19398/2013, to comply with the Government instructions and further to collect the data from the Form 49 declaration submitted by the builder at Commercial Taxes (Work Contract) offices.</p> <p>All over Kerala about 622 cases have been booked for undervaluation related to flat transactions and in 11 cases the concerned parties remitted the deficit amount as determined by the District Registrar. Further undervaluation action is also going on related to this issue.</p>
I	a)	Name of the Department	REGISTRATION
	b)	Subject/Title of the Review/ Paragraph	Conclusion

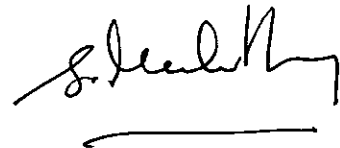
	c)	Paragraph Number	Para. 7.4.7
	d)	Report No /Year	Report of The Comptroller And Auditor General of India for the Year Ended 31.03.2014 (RR)
II	a)	Date of receipt of the Draft Para	RR/DP/4428/14-15 27.10.2014
	b)	Date of Department Reply	19.02.2015
III		Gist of Paragraph	<p>Though the system of fair value was introduced in 2010 for land comprising in 1635 villages many cases of non fixation of fair value were noticed in 89 test checked villages. The Department did not have a system for identifying these cases and it comes to know about non fixation of fair value only when the public approaches respective SROs for service. Thus, the implementation of the scheme of fair value was still incomplete.</p> <p>The Government did not prescribe the detailed procedure for classification of land for the purpose of fixation of fair value.</p> <p>The system of monitoring the implementation of the scheme was also weak and the fair value was fixed without defining market value and in many cases the fair value was far below the previously registered document value. There were variations ranging from four to 88 per cent in fair value fixed for identical plots sharing common boundaries/roads.</p>
IV	a)	Does the Department agree the fact and figures included in the paragraph	Partially
	b)	If not please indicate the areas of disagreement	<p>Government have taken suitable steps to settle all the complaints received from the public related to the Fair value anomalies with the help of concerned District Collectors.</p> <p>As per GO (P) 77/2010/TD dated 27.03.2010, Government gave permission to Sub Registrars to file appeal against the anomalies crept in Fair value to the concerned Collectors. About 75,000 appeals have been submitted statewide by the District Registrar/Sub Registrar to the concerned District Collectors against the anomalies crept in Fair value.</p> <p>About 1,60,412 appeals regarding omissions and anomalies have been disposed off till 30.10.2014 and the same have been updated in the fair value chart available in the department website. (Fair value Notification-126285 and Fair value Proceedings-34127).</p> <p>From 2010 onwards Registration authorities have also filed more than 75,000 appeals in this regard.</p>

			In order to overcome some of the above mentioned difficulties along with other difficulties related to omission of resurvey/sub division numbers and further make the registration process more easy and complaint free with respect to the adoption of fair value, this department has already issued a general circular numbered R.R.9-20442/2014 on 01.01.2015 to all subordinate offices. It is presumed that the conditions stipulated in the above circular must reduce the hardship for title holders at the time of registration of documents related to missing survey numbers.
V	a)	Does the Department agree with the Audit Conclusion	Partially
	b)	If not please indicate the areas of disagreement	The fair value published in 2010 reflects to a large extent, the land value prevailing between 2006 and 2010 and in some cases that even before 2006. The criteria generally adopted while fixing the fair value then was that, the fair value fixed shall not be more than 50% of the market value prevailing then. So the fair value published in 2010 was mostly 50% less than the market value of land as in 2010.
VI		Remedial Action taken	In order to curb the revenue loss, the Government increased the existing fair value fixed as per section (1) of section 28 A by 50%, {G.O (P) 188/2014/TD dated 14.11.2014} invoking the provision under the sub-section 1B of section 28A of the said Act as an interim measure till the fair value is revised as per sub-section 1A. Further revision of Fair value is also under the consideration of the Government as well as the department.
I	a)	Name of the Department	REGISTRATION
	b)	Subject/Title of the Review/ Paragraph	Recommendations
	c)	Paragraph Number	Para. 7.4.8
	d)	Report No /Year	Report of The Comptroller And Auditor General of India for the Year Ended 31.03.2014 (RR)
II	a)	Date of receipt of the Draft Para	RR/DP/4428/14-15 27.10.2014
	b)	Date of Department Reply	19.02.2015
III		Gist of Paragraph	Audit recommends that Government may.. Consider identification and fixation of fair value for each plot in all the villages in the State with the assistance of the Survey Department.

			<p>Define the 15 classifications of land prescribed for fair value fixation.</p> <p>Prescribe the parameters to ascertain the market value of land for fixing the fair value.</p> <p>Prescribe uniform fair value for similar/comparable plots in the common boundaries/roads</p> <p>Consider looking the irregularities in the fixation of fair value in the State to ensure that fixation of fair value is done based on a prescribed criteria.</p> <p>Prescribe procedure/guidelines for the fixation of value for buildings shown in the documents presented for registration.</p>
IV	a)	Does the Department agree the fact and figures included in the paragraph	Partially
	b)	If not please indicate the areas of disagreement	
V	a)	Does the Department agree with the Audit Conclusion	Yes
	b)	If not please indicate the areas of disagreement	NA
VI		Remedial Action taken	<p>Government have already taken suitable steps to settle all the complaints received from the public related to the Fair value anomalies with the help of concerned District Collectors. From 2010 onwards Registration authorities have also filed more than 75,000 appeals in this regard.</p> <p>In order to curb the revenue loss, the Government increased the existing fair value fixed as per section (1) of section 28 A by 50%, {G.O (P) 188/2014/TD dated 14.11.2014} invoking the provision under the sub-section 1B of section 28A of the said Act as an interim measure till the fair value is revised as per sub-section 1A. Further revision of Fair value is also under the consideration of the Government as well as the department.</p> <p>Further the Government have decided to reduce the time limit fixed for the disposal of an appeal by the Collector from 90 days to 60 days. Government have also decided to provide an opportunity to the person aggrieved by the fixation of fair value of land in an appeal under sub-section (4) of section 28 (A) of the Act, to file a review</p>

			<p>petition before the Collector within a period of one year from the date of publication of the notification under sub section (1B) of section 28 A of the Act. The above decisions were implemented through an amendment made in the Kerala Stamp (Fixation of Fair Value of Land) Rules, 1995 vide G.O (P) 185/2015/TD dated 09.10.2015.</p> <p>In order to study various aspects related to the issue of fixation of fair value of building and to submit report, Government constituted a State Level Committee vide order number GO (Rt) 499/2015/TD dated 07.07.2015 deputing IGR as convener.</p>
I	a)	Name of the Department	REGISTRATION
	b)	Subject/Title of the Review/ Paragraph	Short levy of stamp duty and registration fee due to undervaluation of sale deeds
	c)	Paragraph Number	Para. 7.5
	d)	Report No /Year	Report of The Comptroller And Auditor General of India for the Year Ended 31.03.2014 (RR)
II	a)	Date of receipt of the Draft Para	RR/DP/4384/14-15 08.05.2014
	b)	Date of Department Reply	13.06.2014
III		Gist of Paragraph	<p>As per Section 45 A of the Kerala Stamp Act 1959, if on verification, the registering officer finds that the consideration set forth in the instrument is less than the fair value of land fixed, he shall direct the payment of proper stamp duty on the fair value of the land, and shall duly register such instrument and certify by endorsement on the instrument that proper stamp duty has been charged and paid.</p> <p>In the Sub Registry Office, Thalasserry two sale deeds for 8.09 ares and 14.16 ares were registered in June 2010 for ₹.32.36 lakh and ₹.53.87 lakh respectively. Audit found that the value per are adopted for the land in above cases was less than the fair value of ₹.6.00 lakh per are prescribed for the property in that survey numbers. Non adoption of fair value of land while registering the document resulted in undervaluation of ₹.47.33 lakh and short levy of stamp duty and registration fee of ₹.4.73 lakh.</p> <p>This was pointed out to the department in August 2013 and reported to Government in April 2014. While admitting the audit observations, Government stated that in respect of one sale deed, short levy has been treated as the liability of the registering authority and in respect of the other, the short levy would be realized from the registering authority concerned. Further report has not been received.</p>

IV	a)	Does the Department agree the fact and figures included in the paragraph	Yes
	b)	If not please indicate the areas of disagreement	No
V	a)	Does the Department agree with the Audit Conclusion	Yes
	b)	If not please indicate the areas of disagreement	No
VI		Remedial Action taken	<p><u>Document No. 1467/2010- Non adoption of Fair value:</u></p> <p>The above omission from the part of the Sub Registrar has already been noticed /detected in the internal audit of the District Registrar (Audit) Kannur in 2011 itself, and the above irregularity has been mentioned in the subsequent internal audit report of the District Registrar (Audit) numbered 07/2011 as item number 6. Furthermore the above revenue loss of ₹.3,71,460/- as SD and RF has also been included in the liability of the concerned and retired Sub Registrar Sri.P.V.Raveendran as per the order number IA.1-708/2012 of the Deputy Inspector General of Registration, North Zone, Kozhikkode.</p> <p><u>Document No. 1450/2010- Incorrect adoption of Fair Value.</u></p> <p>Since this office felt that, there occurred incorrect adoption of fair value in the above document and action has already been initiated through the District Registrar- Kannur, to realize the deficit amount of ₹.1.61 lakh from the concerned Sub Registrar. But still, the deficit amount has not been remitted by the concerned Sub Registrar. So the District Registrar reported that the deficit amount may be included in the liability of the concerned Sub Registrar. The above recommendation of the District Registrar has been accepted by this office, and it is decided to include the deficit amount as liability, since the concerned Sub Registrar has retired from the service on 31.03.2011.</p>



S MALATHY
 Additional Secretary
 Taxes Department
 Government Secretariat, Tr

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Annexure

INTERNAL AUDIT														YEAR
Department : Registration														2014-15
Revenue Head : 0030-03- Stamps and Registration														
Year	Opening Balance			Additions during the year			Clearance during the year			Balance at the close of the year			Percentage of disposal	
	Inspection Reports	Audit Observation	Amount	Inspection Reports	Audit Observations	Amount	Inspection Reports	Audit Observations	Amount	Inspection Reports	Audit Observations	Amount	Inspection Report	Audit observation
2014-15	953	6265	35978204	253	2763	17280315	273	1295	5137208	933	7733	48121311	22.64%	14.34%

2. 2

ആർ.ആർ.7/3898/2014

രജിസ്ട്രേഷൻ ഇൻസ്പെക്ടർ ജനറൽ ഓഫീസ്,
തിരുവനന്തപുരം, തീയതി :10/07/2015

സർക്കുലർ

വിഷയം-രജിസ്ട്രേഷൻ വകുപ്പ്- ഭൂമിയുടെ ന്യായ വില നിർണ്ണയം-കേരള മുദ്ര പത്ര നിയമം 45എ(4) വകുപ്പ് പ്രകാരം അപ്പീൽ അനുവദിക്കുന്നത് -മാർഗ്ഗ നിർദ്ദേശങ്ങൾ നൽകുന്നത് സംബന്ധിച്ച്.

സൂചന- കണ്ണൂർ ജില്ലാ കളക്ടറുടെ എൽ ഡിസ് 63214/2013 നമ്പർ കത്ത്

കേരള മുദ്ര പത്ര നിയമം 45എ(3) വകുപ്പു പ്രകാരം ന്യായ വില പ്രകാരമുള്ള സ്റ്റാമ്പ്ഡ്യൂട്ടി സംബന്ധിച്ച് സബ് രജിസ്ട്രാറുടെ ഉത്തരവിനെതിരെ കളക്ടർ മുമ്പാകെ സമർപ്പിക്കപ്പെടുന്ന അപ്പീൽ അനുവദിച്ച് ഉത്തരവാകുമ്പോൾ ഗസറ്റ് വിജ്ഞാപനം സംബന്ധിച്ച വിഷയത്തിൽ വ്യത്യസ്ത നിലപാടുകൾ സ്വീകരിക്കുന്നതുമൂലം പൊതു ജനങ്ങൾക്ക് ബുദ്ധിമുട്ടുണ്ടാക്കുന്നതായും വകുപ്പിന്റെ പ്രവർത്തനങ്ങളെ പ്രതികൂലമായി ബാധിക്കുന്നതായും ശ്രദ്ധയിൽപ്പെട്ടിരിക്കുന്നു. ഇത് അഭിലഷണീയമല്ല. 28എ(4), 45എ(4) എന്നീ വകുപ്പുകൾ പ്രകാരം അപ്പീൽ അനുവദിച്ച് ഉത്തരവാകുമ്പോൾ ഗസറ്റ് വിജ്ഞാപനം സംബന്ധിച്ച വിഷയത്തിൽ നിലവിലുള്ള നിയമം ശ്രദ്ധയിൽപ്പെടുത്തുന്നു.

- 1) കേരള മുദ്ര പത്ര നിയമം 28എ(4) വകുപ്പു പ്രകാരം ഭൂമിയുടെ ന്യായ വില പരിഷ്കരിച്ച് കക്ഷിയുടെ അപ്പീൽ അനുവദിച്ച് കളക്ടർ ഉത്തരവാകുമ്പോഴാണ് ആയത് ഗസറ്റിൽ പ്രസിദ്ധപ്പെടുത്തണമെന്ന് The Kerala Stamp Act (Fixation of Fair Value of Land) Rules 1995 ലെ Rule 5(8) വ്യവസ്ഥ ചെയ്തിട്ടുള്ളത്.
- 2) എന്നാൽ കേരള മുദ്ര പത്ര നിയമം 45എ(3) വകുപ്പു പ്രകാരം സബ് രജിസ്ട്രാർ നൽകുന്ന ഉത്തരവിനെതിരെ സമർപ്പിക്കപ്പെടുന്ന 45എ(4) വകുപ്പു പ്രകാരമുള്ള അപ്പീൽ അനുവദിച്ച് കളക്ടർ ഉത്തരവാകുമ്പോൾ ആയത് ഗസറ്റിൽ പ്രസിദ്ധീകരിക്കണമെന്ന് The Kerala Stamp Act (Fixation of Fair Value of Land) Rules 1995 ലെ Rule 7,8 എന്നിവയിൽ വ്യവസ്ഥ ചെയ്തിട്ടില്ല.

അതുകൊണ്ട് കേരള മുദ്ര പത്ര നിയമം 45എ(4) വകുപ്പു പ്രകാരമുള്ള കളക്ടറുടെ ഉത്തരവ് ഗസറ്റിൽ പ്രസിദ്ധീകരിക്കണമെന്ന് നിയമത്തിലോ ചട്ടത്തിലോ വ്യവസ്ഥ ചെയ്തിട്ടില്ലാത്തതിനാൽ അപ്രകാരം നിഷ്കർഷിക്കേണ്ടതില്ല എന്ന് ഇതിനാൽ സ്പഷ്ടീകരണം നൽകുന്നു. ടി വിഷയവുമായി ബന്ധപ്പെട്ട കണ്ണൂർ ജില്ലാ കളക്ടറുടെ സൂചന കത്ത് ഇതോടൊപ്പം ഉള്ളടക്കം ചെയ്യുന്നു. കണ്ണൂർ ജില്ലാ കളക്ടർ ശ്രദ്ധയിൽപ്പെടുത്തിയതിന്റെ അടിസ്ഥാനത്തിലാണ് ഈ നിർദ്ദേശം നൽകുന്നത്.

ജില്ലാ രജിസ്ട്രാർ(ജനറൽ)മാർ ഈ സർക്കുലർ സബ് രജിസ്ട്രാർ/ചിട്ടി ഇൻസ്പെക്ടർ/ചിട്ടി (ഓഡിറ്റർ)മാർക്ക് നൽകി കൈപ്പറ്റു വാങ്ങി സൂക്ഷിക്കേണ്ടതും കൈപ്പറ്റു വിവരം ഈ ഓഫീസിൽ അറിയിക്കേണ്ടതുമാണ്.

രജിസ്ട്രേഷൻ ഇൻസ്പെക്ടർ ജനറലിനുവേണ്ടി

- പകർപ്പ്:1.എല്ലാ ജില്ലാ രജിസ്ട്രാർ(ജനറൽ),(ഓഡിറ്റർ) മാർക്കും
- 2.എല്ലാ രജിസ്ട്രേഷൻ ഡെപ്യൂട്ടി ഇൻസ്പെക്ടർ ജനറൽമാർക്കും
- 3.ഈ ഓഫീസിലെ എല്ലാ ബ്രാഞ്ച് ഓഫീസർമാർക്കും
- 4.സെക്ഷൻ സൂപ്രണ്ടുമാർക്കും

ആർ.ആർ.9/20442/2014

രജിസ്ട്രേഷൻ ഇൻസ്പെക്ടർ ജനറലിന്റെ ഓഫീസ്,
തിരുവനന്തപുരം, തീയതി: 01.01.2015

സർക്കുലർ

വിഷയം : രജിസ്ട്രേഷൻ വകുപ്പ് - ഭൂമിയുടെ ന്യായവില - പുതിയ സബ്സിവിഷൻ നമ്പരുകളുടെ ന്യായവില രജിസ്റ്ററിംഗ് ഉദ്യോഗസ്ഥർ കണക്കാക്കുന്നത്- സംബന്ധിച്ച്.

സൂചന : 1. തിരുവനന്തപുരം സബ്കളക്ടറുടെ 18.8.2014 ലെ കെ.2/14705/14(2) നമ്പർ കത്ത്.

2. സർക്കാരിന്റെ 6.5.2010 ലെ 7085/ഇ2/2010/നി.വ നമ്പർ കത്ത്.


1. ഭൂമിയുടെ ന്യായവില നിശ്ചയിച്ചിട്ടുള്ള സർവ്വെ നമ്പരുകളിൽ പുതിയ സബ്സിവിഷൻ ഉണ്ടാകുമ്പോൾ അവയുടെ ക്ലാസ്സിഫിക്കേഷൻ മാനുവൽ സാഹചര്യത്തിലും അപ്രകാരം ഉണ്ടാകുന്ന പുതിയ സബ്സിവിഷൻ നമ്പരുകൾക്ക് വീണ്ടും ന്യായവില നിർണ്ണയിക്കേണ്ടതുണ്ട് എന്ന് ചില സബ്ജിസിട്രാർമാർ പൊതുജനങ്ങളോട് ആവശ്യപ്പെട്ടു വരുന്നതായും അതുകൊണ്ട് പൊതുജനങ്ങൾ ബുദ്ധിമുട്ടുന്നതായും സൂചന (1) പ്രകാരം ശ്രദ്ധയിൽപ്പെട്ടിട്ടുള്ളതിനാൽ താഴെപ്പറയുന്ന നിർദ്ദേശങ്ങൾ നൽകുന്നു.

2. സർവ്വെ നമ്പരുകൾക്ക് സബ്സിവിഷൻ ഉണ്ടാവുക എന്നത് ഒരു തുടർപ്രക്രിയയാണ്. നിരന്തരമായി നടന്നുകൊണ്ടിരിക്കുന്ന സബ്സിവിഷൻ പ്രക്രിയയിൽ ഓരോ സബ്സിവിഷൻ ഉണ്ടാകുമ്പോഴും അവയ്ക്കെല്ലാം അപ്പോൾ ന്യായവില നിശ്ചയിച്ചു നൽകുന്നതിന് പ്രായോഗിക ബുദ്ധിമുട്ടുണ്ട്. ആയതിനാൽ, ഭൂമിയുടെ ന്യായവില നിശ്ചയിച്ചിട്ടുള്ള സബ്സിവിഷൻ നമ്പരുകളിൽ ഉൾപ്പെട്ട വസ്തുക്കളിൽ പുതിയ സബ്സിവിഷനുകൾ ഉണ്ടാകുമ്പോൾ, മാതൃസബ്സിവിഷൻ നമ്പറിന്റെ Classification by use-മായി യോജിക്കുന്നപക്ഷം, പുതിയ സബ്സിവിഷനിൽ ഉൾപ്പെട്ട ഭൂമിയ്ക്ക് മാതൃസബ്സിവിഷന്റെ അതേ ന്യായവില പ്രകാരം സ്റ്റാമ്പ് ഡ്യൂട്ടിയും രജിസ്ട്രേഷൻ ഫീസും ഇടാക്കേണ്ടതാണ്. എന്നാൽ, മാതൃ സബ്സിവിഷനിൽ അതേ ക്ലാസ്സിഫിക്കേഷൻ ലഭ്യമല്ലെങ്കിൽ, മാതൃ സർവ്വെ

നമ്പരിൽ ആ ക്ലാസ്സിഫിക്കേഷൻ ലഭ്യമാണോ എന്ന് പരിശോധിക്കേണ്ടതും, ലഭ്യമാണെങ്കിൽ, ആയതു പ്രകാരമുള്ള ന്യായവില കണക്കാക്കി പുതിയ സബ്ഡിവിഷനിൽപ്പെട്ട ഭൂമിക്ക് മുദ്രവിലയും രജിസ്ട്രേഷൻ ഫീസും ഈടാക്കേണ്ടതാണ്.

3. സബ്ഡിവിഷൻ ഇല്ലാത്ത സർവ്വെ നമ്പരിന് പുതുതായി സബ്ഡിവിഷൻ ഉണ്ടാകുമ്പോൾ, മാതൃസർവ്വെ നമ്പരിന്റെ Classification by use-മായി യോജിക്കുന്നപക്ഷം പുതിയ സബ് ഡിവിഷനിൽ ഉൾപ്പെട്ട ഭൂമിയ്ക്ക് മാതൃസർവ്വെനമ്പരിന്റെ അതേ ന്യായവില പ്രകാരം സ്റ്റാമ്പ് ഡ്യൂട്ടിയും രജിസ്ട്രേഷൻ ഫീസും ഈടാക്കേണ്ടതാണ്.

4. മേൽപ്പറഞ്ഞ കേസ്സുകൾ സൂചന (2) സർക്കാർ ഉത്തരവു പ്രകാരം ന്യായവില നിർണ്ണയിക്കാൻ വിട്ടുപോയ (omission) കേസ്സുകളായി ഇനി മുതൽ കണക്കാക്കേണ്ടതില്ല എന്നും നിർദ്ദേശം നൽകുന്നു.


രജിസ്ട്രേഷൻ ഇൻസ്പെക്ടർ ജനറൽ

- പകർപ്പ് 1) എല്ലാ ജില്ലാ കളക്ടർമാർക്കും ആർ.ഡി.ഒ മാർക്കും,
 2) എല്ലാ രജിസ്ട്രേഷൻ ഡി.ഐ.ജി മാർക്കും,
 3) എല്ലാ ജില്ലാ രജിസ്ട്രാർ (ജനറൽ & ആഡിറ്റ്) മാർക്കും (ജില്ലാ രജിസ്ട്രാർ(ജനറൽ)മാർ സർക്കുലറിന്റെ പകർപ്പ് എല്ലാ സബ് രജിസ്ട്രാർമാർക്കും നൽകി കൈപ്പറ്റ് വാങ്ങി സൂക്ഷിക്കേണ്ടതാണ്.)
 4) ഈ ഓഫീസിലെ എല്ലാ ബ്രാഞ്ച് ഓഫീസർമാർക്കും, എല്ലാ സെക്ഷൻ മേധാവികൾക്കും,
 5) ഫയൽ/ സ്റ്റോപ്പ് ഡോക്യുമെന്റ്.

Regn. No. KI/RBII/2012/43073
dated 5-9-2012 with RNI
Reg. No. KI/TV(N)/634/2012-14

സംസ്ഥാന സർക്കാർ
Government of Kerala
(2014)



കേരള ഗസറ്റ്
KERALA GAZETTE

അസാധാരണ
EXTRAORDINARY

അധികാരികളായി പ്രസിദ്ധപ്പെടുത്തുന്നത്
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GOVERNMENT OF KERALA
Taxes (E) Department
NOTIFICATION

G.O. (E) No. 188/2014/TD. Dated, Thiruvananthapuram, 14th November, 2014
28th Thulam, 1190.

S.R.O. No. 594/2014. - In exercise of the powers conferred under sub-section (1B) of section 28A of the Kerala Stamp Act, 1959 (Act 17 of 1959), the Government of Kerala hereby increase the existing fair value of land in Kerala fixed as per sub-section (1) of section 28A by fifty per cent. It shall come into force on the 17th day of November, 2014. Separate notifications for this purpose by the Revenue Divisional Officers concerned are not necessary.

By order of the Governor.

A. AJITH KUMAR,
Secretary to Government.

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3-4507-2014-S-14

Explanatory Note

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

Sub-section (1) of section 28A of the Kerala Stamp Act, 1959 (17 of 1959) empowers the Revenue Divisional Officers to fix the fair value of lands situated within the area of his jurisdiction for the purpose of determining the duty chargeable at the time of registration of instruments involving lands. Accordingly, the Revenue Divisional Officers in the State have fixed the fair value of lands in the State and necessary notification was published in the Government Gazette Extraordinary, No. 235, dated 01 March 2010. Thereafter, the market value of land has increased considerably. As the fair value of land has not been revised in time with the increase in market value, the Government has decided to increase the existing fair value fixed as per sub-section (1) of section 28A (including decisions in appeals and review petitions) by fifty per cent invoking the provision under sub-section (1B) of section 28A of the said Act.

The notification is intended to achieve the above object.

R.R.O. = 21139/14

രജിസ്ട്രേഷൻ ഉപഡയറക്ടർ മുനിക്കരപ്പള്ളി
തിരുവനന്തപുരം തീയതി 15.11.2014

മുഖ്യ സി. റവന്യൂ ഓഫീസർ, മുഖ്യ റജിസ്ട്രാർ (മുനിക്കരപ്പള്ളി) ചാക്,
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മുഖ്യ
രജിസ്ട്രേഷൻ ഉപഡയറക്ടർ മുനിക്കരപ്പള്ളി

**STATEMENT OF REMEDIAL MEASURES TAKEN ON THE REPORT OF
THE COMPTROLLER AND AUDITOR GENERAL OF INDIA FOR THE
YEAR ENDED 31.03.2015 (RR)**

I	a)	Name of the Department	REGISTRATION
	b)	Subject/Title of the Review/ Paragraph	Internal Audit
	c)	Paragraph Number	Para. 7.5
	d)	Report No /Year	Report of The Comptroller And Auditor General of India for the Year Ended 31.03.2015 (RR)
II	a)	Date of receipt of the Draft Para	Not treated as Draft Para (Common Introductory Para of The Report)
	b)	Date of Department Reply	NA
III		Gist of Paragraph	Receipts from stamp duty and registration fee are regulated under the Indian Stamp Act, 1899 (IS Act), Indian Registration Act 1908 (IR Act) and the rules framed there under as applicable in Kerala and are administered at the Government level by the Principal Secretary to Government, Taxes Department. The Inspector General of Registration (IGR) is the head of the Registration Department who is empowered with the task of superintendence and administration of registration work. He is assisted by the District Registrars (DR) and Sub Registrar (SR).
IV	a)	Does the Department agree the fact and figures included in the paragraph	NO REMARKS
I	a)	Name of the Department	REGISTRATION
	b)	Subject/Title of the Review/ Paragraph	Internal Audit
	c)	Paragraph Number	Para. 7.6
	d)	Report No /Year	Report of The Comptroller And Auditor General of India for the Year Ended 31.03.2015 (RR)
II	a)	Date of receipt of the Draft Para	Not treated as Draft Para (Common Introductory Para of The Report)
	b)	Date of Department Reply	NA

III		Gist of Paragraph	<p>Para 7.6: Inspector General of Registration (IGR), Kerala monitors the functioning of the Internal Audit Wing (IAW) of the Registration Department. The District Registrar (DR) (Audit) and team do the audit in the district. The sub-registry offices are audited annually. The total number of staff deputed for the internal audit work in this Department is sixty nine. There is no separate manual for internal audit in the Department. Training of staff in the audit wing is included in the department training programme undertaken through the Institute of Management in Government. The auditee offices are selected after giving special preference to those offices where the Registering Officer is due to retire shortly which itself is a risk analysis aimed at avoiding revenue loss. During 2014-2015, IAW audited 267 units out of 298 units planned for audit. During the year 2014-15, 1295 audit observations could be cleared out of the 9,028 outstanding observations, which was only 14.34 per cent of the outstanding observations.</p>																												
IV	a)	Does the Department agree the fact and figures included in the paragraph	Yes																												
	b)	If not please indicate the areas of disagreement	NA																												
V	a)	Does the Department agree with the Audit Conclusion	Yes																												
	b)	Explanation on the observation.	<p>During 2015-2016, Internal Audit Wing lead by District Registrar(Audit) of each district have inspected 283 offices out of 302 units , which means has achieved 94 <i>per cent</i> of units that has to be audited.</p> <p>Latest pendency/arrears related to audit is given as follows.</p> <table border="1" data-bbox="766 1456 1308 1859"> <thead> <tr> <th>Year</th> <th>Planned</th> <th>Conducted</th> <th>Arrear</th> </tr> </thead> <tbody> <tr> <td>2010-11</td> <td>303</td> <td>261</td> <td>42</td> </tr> <tr> <td>2011-12</td> <td>312</td> <td>256</td> <td>56</td> </tr> <tr> <td>2012-13</td> <td>292</td> <td>245</td> <td>47</td> </tr> <tr> <td>2013-14</td> <td>299</td> <td>284</td> <td>15</td> </tr> <tr> <td>2014-15</td> <td>298</td> <td>267</td> <td>31</td> </tr> <tr> <td>2015-16</td> <td>302</td> <td>283</td> <td>19</td> </tr> </tbody> </table> <p>Latest pendency position of audit objections is given as Annexure.</p> <p>High volumes of work and inadequate staff strength are the main reasons for audit arrears. Since all the documents were registered based on fair value from 2010 onwards, there exists a</p>	Year	Planned	Conducted	Arrear	2010-11	303	261	42	2011-12	312	256	56	2012-13	292	245	47	2013-14	299	284	15	2014-15	298	267	31	2015-16	302	283	19
Year	Planned	Conducted	Arrear																												
2010-11	303	261	42																												
2011-12	312	256	56																												
2012-13	292	245	47																												
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2015-16	302	283	19																												

			<p>need to check each and every documents during audit, with respect to the misclassification of fair value, non adoption of fair value, in-correct adoption of fair value etc by the audit team. This is a time consuming audit process carried out by utilizing inadequate staff strength. Under these circumstances 5 week days seems not to be sufficient to carry out entire audit in a particular unit. Hence it is not possible on the part of District Registrar (Audit) who has been entrusted to audit in Sub Registrar offices to cover all offices in the stipulated time schedule for a particular year. Even though the above are facts the department has taken sincere efforts to clear maximum arrears and to clear off audit observations. During 2015-2016 a total of 7661 audit observations out of 11501 have been disposed.</p> <p>Since new audit reports related to a particular Office have been issued on an interval of each and every six months, in the place of a closed one there seems no decrease in the number of the reports and outstanding paras. This is the real fact behind the arrear in disposal of outstanding observations.</p>
VI		Remedial Action taken	<ol style="list-style-type: none"> 1. At present the District Registrars are following the instructions contained in the Internal Audit Manual of Finance Department and the Kerala Registration Manual Orders 702-764 for conducting Inspection/Audit. Duties of Registrar and Camp Clerks, inspection/audit procedures regarding Registers, Indexes, Account books etc were well demarcated in the Kerala Registration Manual order. 2. In order to strengthen the internal audit, utmost care has been taken by deploying experienced and senior hands in DR (Audit) Offices during transfer and posting. During 2015-2016, IAW cleared about 283 units out of 302 units that has to be audited which was 94 per cent of units that has to be audited. 3. In order to improve the efficiency, the training programs were conducted related to Act and Rules to various cadres of staffs in this department under STP Scheme during 2015-2016 through IMG - TVM, EKM and KKD. 4. By accepting the views and recommendations rendered by the C & AG through the above para in good spirit, this office is on the way for the preparation of Internal Audit Manual by combining the instructions contained in the Internal Audit Manual of Finance Department and also the instructions contained in the Kerala Registration Manual Orders.

I	a)	Name of the Department	REGISTRATION
	b)	Subject/Title of the Review/ Paragraph	7.7 Results of audit
	c)	Paragraph Number	Para. 7.7
	d)	Report No /Year	Report of The Comptroller And Auditor General of India for the Year Ended 31.03.2015 (RR)
II	a)	Date of receipt of the Draft Note	Not treated as Draft Para (Common Introductory Para of the Report)
	b)	Date of Department Reply	NA
III		Gist of Paragraph	<p>The records of 88 offices relating to Registration Department were test checked during 2014-15 . Non/short levy of stamp duty and registration fee and other irregularities amounting to Rs.0.84 crore were detected in 66 cases .</p> <p>During the course of the year, the Department accepted under - valuation and other deficiencies involving Rs.0.65 cores in 48 cases which involved one case amounting to Rs.4.41 lakh pointed out during the year . An amount of Rs.10.24 lakh was realised in 45 cases during the year of which one case involving Rs, 4.41 lakh pertained to 2014-15.</p> <p>The reasons for non/short realization of amounts pointed out by Audit even in cases accepted by the department were called for in October 2015. The Department stated (November 2015) that cases related to undervaluation were settled through One Time Settlement Compounding Scheme during 2009-12 and hence the amount realised does not coincide with the amount pointed out by Audit. Also ,in undervaluation cases,on finalisation of suo motu proceedings and revenue recovery proceedings take long duration for completion and causes delay to collect the deficit amount.</p>
IV	a)	Does the Department agree the fact and figures included in the paragraph	Partially
	b)	If not please indicate the areas of disagreement	The Audit point out the figure (0.84 crores) as undervaluation through this report was mainly regarding the fair value anomalies (incorrect fixation of FV in proper classification) which have no direct role to this Department. Fixation of fair value is done by Revenue Department and this department only implementing the

			<p>same. Hence the registering officials are not directly responsible for such remarks and short levy regarding anomalies crept in fixation of fair value.</p> <p>Accountant General usually made remarks (most of the remarks related to undervaluation) by comparing the fair value fixed for another survey number which cannot be taken as fair value for a different survey number.</p>
V	a)	Does the Department agree with the Audit Conclusion	Yes
	b)	If not please indicate the areas of disagreement	NA
VI		Remedial Action taken	<p>1. Earnest efforts have already been taken to collect the deficit amount on time from the parties related to the undervaluation pointed out by the Accountant General.</p> <p>2. In order to avoid the revenue loss as pointed out by Audit regarding irregularities in non fixation of fair value / fair value classification missing cases, this office issued direction as per Circular No .RR9-20442/2014 dated 03.10.2016 that such documents are compulsorily be reported for undervaluation under Sec.45B of KSA .</p> <p>(Circular attached)</p>
I	a)	Name of the Department	REGISTRATION
	b)	Subject/Title of the Review/ Paragraph	7.8 – Short levy of stamp duty and registration fee due to undervaluation of documents.
	c)	Paragraph Number	Para. 7.8
	d)	Report No /Year	Report of The Comptroller And Auditor General of India for the Year Ended 31.03.2015 (RR)
II	a)	Date of receipt of the Draft Para	03.09.2015 Report-(RR)/DP4512/2015-16 Dated 24.08.2015
	b)	Date of Department Reply	14.09.2015
III		Gist of Paragraph	<p>Para 7.8 Sub Registry Office Olavakode.</p> <p>Government notified the fair value of land in Kerala by classifying entire land into 15 categories based on usage of land. Government issued instructions that when instruments were brought for registration ,if it was found that fair value has been omitted to be fixed in respect of the survey /resurvey/sub division numbers of the properties, the sub Registrars should report the same to the District Collector for necessary action. Section 45 B(1) of</p>

			<p>Kerala Stamp Act 1959 stipulated that if the registering authority has reason to believe that the value of the property or the consideration has not been fully set forth in the instrument brought before him for registration, he may after registering the document, refer the same to the District Collector for determination of the value or consideration and proper duty payable thereon. As per section 45 B (3) of KSA 1959 The District collector may sou-motu within two years from the date of registration of any instruments not already referred to him under sub section (1) above, call for and examine the instrument and if he has reason to believe that the value or consideration has not been truly set forth in the instrument he may determine the value and the duty which shall be payable by the person liable to pay the duty.</p> <p>In Sub Registry Office Olavakkode sale deeds numbered 381/12 and 592/13 registered for Rs 20.75 lakhs and Rs21.96 lakhs respectively. Audit found (February 2015) that the value per Acre adopted for the land in above cases were less than the fair value of Rs.90,000 per Acre prescribed for the property with similar in that survey number. Suspected undervaluation in the cases amounted to Rs 93.17 lakhs and consequent short levy of stamp duty and registration fee of Rs9.32 lakh. However, the Sub Registrar did not report the matter to District Collector as a suspected case of undervaluation.</p> <p>Government stated (September 2015) that based on the audit observation, District Registrar has taken sou-mottu action in July 2015 on both documents as per section 45(B)(3) of KSA, 1959 for suspected undervaluation related to omission of proper classification in the fair value registrar. Since the parties did not respond to the notice issued, action would be taken to issue provisional orders for making good the short levy.</p>
IV	a)	Does the Department agree the fact and figures included in the paragraph	No
	b)	If not please indicate the areas of disagreement	<p>Audit finding features in this report/para with respect to the fair value / are adopted for Re Sy No's mentioned in the documents were less than the fair value of Rs.90,000 / are prescribed for the property with <u>similar classification in that survey number</u></p> <p>Here the methodology followed by the audit team for evaluating undervaluation of documents are illogical because even though the figure value of Re.Sy numbers in Doc.No 381/12&592/13 and AG compared survey number</p>

			<p>are same (R.S 254) ,they are not similarly situated on adjacent plots and seen about 5 KM apart. This land is not similar classification IN THAT SURVEY NUMBER as observed by Accountant General .</p> <p>The property in the documents (Resy.254 Ward-I Block-6 of palakkad II village) is situated in Thonippalayam south to river and next to public graveyard and having an extent of 100 ares .But the latter /compared Resy No.254 Ward- II Block-6 of palakkad II village is in Sekharipuram Gramam which is near to Palakkad town and urban area . It is common that the value of the property varies from place to place depending on geography and topology of land and hence it is not proper to initiate parties to adopt higher value fixed for another property .</p> <p>In Palakkad village Fair value has been fixed by considering Ward Number as base other than block number . So the different properties of Ward No 1 & Ward No II , having same figure value as Survey number are seen together in Fair Value Register (copy of register attached) .This may be the reason for misleading the Audit Team to generate such remark</p>
V	a)	Does the Department agree with the Audit Conclusion	No
	b)	If not please indicate the areas of disagreement	<p>1.Here the comparison of documents /fair value/location of properties itself reveals that there exist remarkable differences in land value which are situated nearer to urban areas.</p> <p>2. Since the correct survey sub division number/classification was found missing the registering authority has to register the documents, with the consideration set forth by the party. He is not empowered to refuse registration or to impound the document. The above aspect has been well clarified by the Government vide the letter number 7085/E2/2010/TD dated 06.05.10.</p> <p>3.There exists no law which empowering the registering authority to adopt a higher fair value of same classification in adjacent survey numbers in the same desom for all the documents in the absence of proper fair value fixation. Here the party set forth the consideration based on the fair value/higher than the fair value fixed by the Government for particular resurvey numbers. Therefore the Registering</p>

			<p>authority is not liable to insist/compel the parties before the registration to set forth the fair value of 900000/Are in adjacent survey numbers.</p> <p>4.In the absence of proper fair value reporting the documents for undervaluation is the only chance in front of the registering officer as per the instructions given vide circular numbered RR.6-12815/06 dated 26.03.10. But initiation of undervaluation proceedings must be carried out “while” registering the document as per the section 45 B (1) of the Kerala Stamp Act, and “may refer” means it is the discretion of the Registering Officer whether to report or not the instrument for undervaluation. Here it is presumed that the registering officer is well aware about the location difference of two properties comprised in R.S.No.254/1,2,3 of ward 1 and R.s.No.254 of ward 2. Hence he has not reported the documents for undervaluation.</p>
VI		Remedial Action taken	<p>By considering the Audit Remarks in good spirit this department initiated undervaluation Suo Motu action on both these documents and proceeded for Revenue Recovery Action on 25.07.2016 through Req No.RR/2016/5528/9 and RR/2016/5540/9 (Copy enclosed). But for Doc No 592/13 , concerned parties approached The Honorable High Court and Court has stayed further proceedings through Order No WP(C)30380/16(V) dated 09.09.2016 .</p> <p>As per Government Order No. GO(P)77/2010/ID dated 27.03.2010, The Sub Registrar of Olavakkode had filed appeal to RDO for fixing the fair value for Resy No.254/1,2,3 Ward- II Block-6 of Palakkad II village in classification Garden land with road access.</p>

(Signature)

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 ഔദ്യോഗിക സെക്ഷൻ
 നീക്കം ചെയ്ത രജിസ്ട്രാർ, തിരുവനന്തപുരം
 ഫോൺ : 0471-2518248

**STATEMENT OF REMEDIAL MEASURES TAKEN ON THE REPORT OF
THE COMPTROLLER AND AUDITOR GENERAL OF INDIA FOR THE
YEAR ENDED 31.03.2016 (RR)**
(Para 5.5 to 5.8)

I	a)	Name of the Department	REGISTRATION
	b)	Subject/Title of the Review/Paragraph	Tax administration
	c)	Paragraph Number	Para. 5.5
	d)	Report No/Year	Report of the Comptroller And Auditor General of India for the Year Ended 31.03.2016(RR)
II	a)	Date of receipt of the Draft Para	Not treated as Draft Para (Common Introductory Para of the Report)
	b)	Date of Department	NA
III		Gist of Paragraph	Para 5.5: Receipt from stamp duty and registration fee are regulated under the Indian Stamp Act, 1899 (IS Act), Indian Registration Act, 1908 (IR Act) and rules framed there – under as applicable in Kerala and are administered at the Government level by the Additional Chief Secretary to Government, Taxes Department. The Inspector General of Registration (IGR) is the head of the Registration Department who is empowered with the superintendence and administration of registration work. He is assisted by the District Registrars (DR) and Sub Registrars (DR) and Sub Registrars (SR)
IV	a)	Does the Department agree the fact and figures included in the paragraph	Yes
	b)	If not please indicate the areas of disagreement	NA
V	a)	Does the Department agree with the Audit Conclusion	Yes
	b)	If not please indicate the areas of disagreement	NA
VI		Remedial Action taken	NA

I	a)	Name of the Department	REGISTRATION
	b)	Subject/Title of the Review/ Paragraph	5.6-Internal Audit
	c)	Paragraph Number	Para. 5.6
	d)	Report No /Year	Report of The Comptroller And Auditor General of India for the Year Ended 31.03.2016(RR)
II	a)	Date of receipt of the Draft Note	Not treated as Draft Para (Common Introductory Para of the Report)
	b)	Date of Department Reply	NA
III		Gist of Paragraph	Inspector General of Registrartion (IGR), Kerala monitors the functioning of the Internal Audit Wing(IAW) of the Registration Department. The district Registrar (DR) (Audit) and team do the audit in the district. The sub -registry offices are audited anually. The total number of staff deputed for the internal audit work in this Department is sixty two. There is no separate manual for internal audit in the Department. The auditee offices are selected after giving special preference to those offices where the Registering Officer is due to retire shortly. During 2015-16, IAW audited 258 units out of 276 units planned for audit and pointed out 2,824 observations. During the year 2015-16, 4,434 audit observations could be cleared out of the 10,557 outstanding observations, which was only 42 per cent of the outstanding observations.
IV	a)	Does the Department agree the fact and figures included in the paragraph	Yes
	b)	If not please indicate the areas of disagreement	NA
V	a)	Does the Department agree with the Audit Conclusion	Partially
	b)	If not please indicate the areas of disagreement	During 2016-2017, the Internal Audit Wing have cleared 267 offices out of 296 planned for audit, which was 90 per cent of units that has to be audited. Latest pendency/arrears related to audit is given as follows.

		Year	Planned	Conducted	Arrear
		2010-11	303	261	42
		2011-12	312	256	56
		2012-13	292	245	47
		2013-14	299	284	15
		2014-15	298	267	31
		2015-16	276	258	18
		2016-17	296	267	29
		<p>Latest pendency position of audit objections is given as Annexure.</p> <p>High volumes of work and inadequate staff strength are the main reasons for audit arrears. Since all the documents were registered based on fair value from 2010 onwards, there exists a need to check each and every documents during audit, with respect to the misclassification of fair value, non adoption of fair value, in-correct adoption of fair value etc by the audit team. This is a time consuming audit process carried out by utilizing inadequate staff strength. Under these circumstances 5 week days seems not to be sufficient to carry out entire audit in a particular unit. Hence it is not possible on the part of District Registrar (Audit) who has been entrusted to audit in Sub Registrar offices to cover all offices in the stipulated time schedule for a particular year. Even though the above are facts the department has taken sincere efforts to clear maximum arrears and to clear off audit observations. During 2016-2017 about 4386 audit observations pertaining to 307 audit reports have been disposed:</p> <p>Since new audit reports related to a particular Office have been issued on an interval of each and every six months, in the place of a closed one. Therefore there is no decrease in the number of reports and outstanding paras. This is the real fact behind the arrear in disposal of outstanding observations.</p>			
VI	Remedial Action taken	<p>1. At present the District Registrars are following the instructions contained in the Internal Audit Manual of Finance Department and the Kerala Registration Manual Orders 702-764 for conducting Inspection/Audit. Duties of Registrar and Camp Clerks, inspection/audit procedures regarding Registers, Indexes, Account books etc were well</p>			

			<p>demarcated in the Kerala Registration Manual order.</p> <p>2. In order to strengthen the internal audit, utmost care has been taken by deploying experienced and senior hands in DR (Audit) Offices during transfer and posting. Various cadres of staffs in this Department are trained by the IMG – TVM, EKM and KKD on topics related to Act and Rules prevailed in the department under ITP & STP Schemes. During 2016-2017 under STP Scheme 31 training programs were organized.</p> <p>➤ By accepting the views and recommendations rendered by the C & AG through the above para in good spirit, this office is on the way for the preparation of Internal Audit Manual by combining the instructions contained in the Internal Audit Manual of Finance Department and also the instructions contained in the Kerala Registration Manual Orders.</p>
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I	a)	Name of the Department	REGISTRATION
	b)	Subject/Title of the Review/ Paragraph	5.7- Results of audit
	c)	Paragraph Number	Para. 5.7
	d)	Report No /Year	Report of The Comptroller And Auditor General of India for the Year Ended 31.03.2016(RR)
II	a)	Date of receipt of the Draft Para	Not treated as Draft Para (Common Introductory Para of the Report)
	b)	Date of Department Reply	NA
III		Gist of Paragraph	<p>The records of 91 offices related to Registration Department were test checked during 2015-16. Non/short levy of stamp duty and registration fee and other irregularities amounting to Rs.3.59 crore were detected in 139 cases.</p> <p>During the course of the year, the Department accepted under-valuation and other deficiencies involving Rs.51.88 lakhs in 26 cases. An amount of Rs.6.89 lakhs was realised in 24 cases during the year of which three cases involving Rs.0.36 lakhs pertained to 2015-16.</p>
IV	a)	Does the Department agree the fact and figures included in the paragraph	Yes
	b)	If not please indicate the areas of disagreement	NA
V	a)	Does the Department agree with the Audit Conclusion	Partially
	b)	If not please indicate the areas of disagreement	<p>1. If it is found that there occurred glaring undervaluation in documents, pointed out by the Accountant General through the local audit reports, the Department usually admit and accept the audit objections and takes prompt measures to realize the deficit amount from the concerned parties with respect to provisions stipulated under the <i>section 45 B (3) of the Kerala Stamp Act</i> ie initiating <i>suo-motu</i> action by the District Collector/District Registrar. Section 45 B (3) is the provision before the Registrar that has to be</p>

		<p>adopted to recover the deficit amount from the parties. This is a long, time consuming process carried out by the District Registrar by adhering various provisions of the Stamp Act and the Rules 4,5,6 and 7 of the Kerala Stamp (Prevention of Undervaluation of Instruments) Rules, 1968. Serving notices, responses of parties to the notices, filing representation, proposed hearing, passing orders, time taken by the party to remit the amount, RR action in many cases etc will take long duration to complete the entire procedure.</p> <ul style="list-style-type: none"> ➤ Hence there occurs delay, to collect the deficit amount on time in many accepted cases which has been pointed out by the Accountant General. <p>3. Once UV action has been initiated by District Registrar, he has to consider all aspects apart from the contention of AG. He has to act in a quasi judicial manner to derive a conclusion related to the consideration before arriving a final decision with respect to the determination of short levy in accordance with the prevention of undervaluation rules and also by considering the representation of party.</p> <ul style="list-style-type: none"> ➤ Therefore there occurs a difference in amount determined by District Registrar related to short levy in accepted cases. Hence the pointed out figure by AG does not correlate with the actually determined figure.
VI	Remedial Action taken	NA

I	a) Name of the Department	REGISTRATION
	b) Subject/Title of the Review/ Paragraph	5.8 Short collection of Stamp duty and Registration fee
	c) Paragraph Number	Para. 5.8 Due to incorrect classification of landed properties (21 Sub Registry Offices)
	d) Report No /Year	Report of The Comptroller And Auditor General of India for the Year Ended 31.03.2016(RR)
II	a) Date of receipt of the Draft Note	Draft Para Report(RS)/DP/4533/2016-17
	b) Date of Department Reply	05.10.2016
III	Gist of Paragraph	<p>On a scrutiny (between February 2015 and February 2016) of documents registered in Book I, Audit noticed that 21 Sub Registry Offices (SROs) out of 83 SROs, the Sub Registrars while registering the documents between 2011-2015 applied incorrect fair value in 39 documents though the nature of land was narrated in the instruments. The value per Are adopted for the land was less than the fair value per Are prescribed for the property with similar classification in the same / nearest block numbers/survey number. The undervaluation of the documents brought for registration amounted to Rs.3.86 crore and cosequent short levy of stamp duty and registration fee of Rs.35.35 lakhs as shown in Appendix XXXVII.</p> <p>Audit found that maximum cases of undervaluation were in SRO Arecode(five cases; Rs.2.16 lakhs). Audit found that the Sub Registrars did not report the matter to District Registrar as suspected cases of undervaluation. The Sub Registrars also failed to report the non fixation of fairvalue of survey /resurvey/sub division numbers of the properties and to bring to the notice of District Registrars the difference between the type of classification of land made in the fairvalue notification and in the instruments brought for registration.</p> <p>In SRO, Wadakkanchery, out of the differential stamp duty of Rs.3.84 lakhs an amount of Rs.60,300 was collected in one case.</p> <p>When the matter was referred to Government in April 2016, the Government stated (September 2016) that directions had been given to IG of Registration to issue a common instruction to the registering officers that if</p>

			there is clear classification in the document about the land conveyed and there is no fairvalue for that classification, the sub Registrars should report such cases for undervaluation.
IV	a)	Does the Department agree the fact and figures included in the paragraph	Partially
	b)	If not please indicate the areas of disagreement	<p><u>1.</u> The Audit findings featured in this report/para were mainly with respect to the short collection of Stamp duty & Registration fee due to the incorrect/non inclusion of proper classification by use of landed properties in the Fair Value Register. As per the section <i>28 A of the Kerala Stamp Act, 1959</i>, the Revenue Divisional Officer is the Competent Authority to fix the fair value of land and the Registering officers are only implementing the value thus fixed by the RDO for survey numbers in classifications.</p> <p><u>2.</u> Here in most of the remarked documents, the consideration was set forth on the basis of the fair value / higher than the fair value notified by the Government for the survey numbers. However the Audit observed that the value thus arrived was not in proper classification.</p> <p><u>3.</u> Since the notified Fair Value was seen adopted in the documents, the Registering Officers has to register the document and has no other way to block/reject the registration as per the existing Laws, Orders and Circulars prevailed in the Department.</p> <p><u>4.</u> This may also be considered that in the case of a survey number where fair value in proper classification has not been notified, the Registering Officers were not empowered to insist the fair value fixed for the another / adjacent survey number in classification.</p> <p><u>5.</u> Since the correct survey sub division number/classification was found missing the registering authority has to register the documents, with the consideration set forth by the party. He is not empowered to refuse registration or to impound the document. The above aspect has been well clarified by the Government vide letter number 7085/E2/2010/TD dated 06.05.10.</p>

			<ul style="list-style-type: none"> • Section 45B of Kerala Stamp Act, 1959, stipulates that if the registration officer while registering the instrument transferring any property has reason to believe that the value of the property or the consideration has not been truly set forth in the instrument transferring any property brought before him for registration, he <u>may</u> after registering such instrument, <u>refer</u> the same to the Collector for determination of the value or consideration and the proper duty payable thereon. <p>6. In the absence of proper fair value, reporting the documents for undervaluation is the only option in front of the registering officer as per the instructions given from this office vide circular numbered RR.6-12815/06 dated 26.03.10. But initiation of undervaluation proceedings must be carried out “while” registering the document as per the section 45 B (1) of the Kerala Stamp Act, and “may refer” means it is the discretion of the Registering Officer whether to report or not the instrument for undervaluation. <u>Further the major object in the introduction of Fair Value was to reduce the undervaluation cases reported as per Section 45B.</u></p> <p>7. In order to assess whether the document is undervalued or not, the registering officers have to consider only the details specified in the document by the parties and the records available in the office. <u>The physical verification of plot or such measures as adopted by the AG’s Audit Team is beyond the consideration of the registering officers.</u></p>
V	a)	Does the Department agree with the Audit Conclusion	Partially
	b)	If not please indicate the areas of disagreement	<p>➤ The Government, in order to implement the fair Value of land, the relevant rules pertaining to the Kerala Stamp(Fixation of fair value of Land)Rules,1995, had been amended suitably to classifying the land into 15 categories vide Extra Ordinary gazette No. GO (P) 107/2007/TD dated 07.10.2006.</p>

		<p>The Audit Team through this Paragraph tried to point out the short collection due to non - reflecting of the classification for survey numbers in the Fair Value Register as per the classification of land mentioned in the documents. Here in most of the remarked documents, the notified Fair Value was seen adopted, but may not be in proper classification. So the Audit Team have forwarded the revenue loss by considering the fair value notified for next Survey number in the Fair value Register, assuming as the properties in both these survey numbers are seen adjacently situated. However such assumptions may not always be correct because even though the figure values of survey numbers are seen adjacent, the nature and value of the properties may not be alike. <u>So the deficit amount thus pointed out by the Accountant General has no impact on the actual deficit amount determined by the District Registrar as per the Kerala Stamp (Prevention of Undervaluation of Instruments) Rules, 1968.</u></p>
VI	Remedial Action taken	<ul style="list-style-type: none"> ➤ By taking into account of the observations in good spirit, the department as per the direction from the Government, have issued Circular No.RR9. 20442/2014 dated 03.10.2016, directing the registering officers to report those documents for undervaluation as per the Section 45B of the Kerala Stamp Act, 1959, in the case where the classification of land mentioned in the document have no Fair Value in proper classification. (Copy Enclosed). ➤ As per the Government Order No.77/2010/TD dated 27.03.2010, the Government have also given permission to the Registering Officers (Sub Registrars) to appeal the mistakes noticed by them in the Fair Value Register to the Revenue Officers concerned, since they are the first person to meet such errors crept in to the notification. <u>So by utilizing the above provision, the Sub Registrars have reported the observations of the Audit to the revenue officers concerned for examination and correcting the mistakes, if any crept in the FV notification.</u>

➤ This Department has also issued Circular No.IGR/8135/2017-ARA.1. dated 20.02.2018, to speed up the settlement of undervaluation proceedings taken up on the basis of the observations of the Accountant General and further to rectify the mistakes crept in to the Fair Value notification with the help of Revenue Officials (Copy Enclosed).

➤ Furthermore, in the remarked 41 documents, the Department has initiated *Suo-Motu* Undervaluation action as per section 45B (3) of the KSA, 1959, on most of the documents, except the following documents.

• **Appendix-XXXVII Sl.No.9(18)**

In Doc.No.1455/2012 of SRO Mallappally, the property stated as wet land and its one of the boundary shared by panchayath road. Since the property have panchayath road, the Audit Team observed that the consideration should be adopted in classification '*Residential plot with panchayath road access*'. The Government, in order to implement the fair Value of land, the relevant rules pertaining to the Kerala Stamp(Fixation of fair value of Land)Rules,1995, had been amended suitably to classifying the land into 15 categories vide GO (P)No. 107/2007/ID dated 07.10.2006. Out of these 15 categories, wet Land was classified as Wet Land alone and not further sub-classification on the basis of road facility to the wet land. Since the Fair Value notified for that Survey number and the recitals in the documents have substantiated the plot as 'wet land', the observation of the Audit Team in the subject may not be considered as reasonable.

• **Appendix-XXXVII Sl.No.14(26)**

In Doc.No.167/2012 of SRO Ponnani, the consideration was seen assessed by adopting the value fixed for the classification '*Residential plot*'.

with NH/PWD road access. Since the property has purchased by a company, the Audit Team observed that the classification should be taken as 'Commercially Important Plot'. The availability of a building or any other such facility to substantiate the commercial importance of that plot was not seen mentioned in the recitals of the document, the classification adopted as '*Residential plot with NH/PWD road access*' may considered as fair.

• **Appendix-XXXVII Sl.No.6(15)**

In Doc.No.1121/2012 of SRO Kochi, the registering officer has identified the defect on the day of presentation of document itself and collected the deficit amount through TR5 Receipt No.80 on 05.03.2012. The remittance details has not included in the document and that lead the Audit to take the remark.

• **Appendix-XXXVII Sl.No.8(17)**

In Doc.No.2789/2014 of SRO Kuthiyathode. In the document, there was only 2/4th of the share was transferring, however the Audit Team may remarked by assuming the entire area was transacted. So there was no revenue loss occurred.

• **Appendix-XXXVII Sl.No.16(29),20(36),14(27)**

In Doc. No.80/2012 of SRO Thiruvambady, Doc.No.751/2012 of SRO Villiappilly, Doc.No.77/2012 of SRO Ponnani, the District Registrars after making physical verification of the plots, have reported that there was no revenue loss occurred considering the remote condition of that properties .

Detailed Explanation on each document is mentioned here under.

III		Gist of Paragraph	<p align="center"><u>Appendix-XXXVII Sl.No.1(1)</u></p> <p align="center"><u>SRO AMARAVILA</u> <u>Doc.No. 2267/2014</u></p> <p><u>Doc.No. 2267/2014-</u> Is a sale deed executed on 20.11.2014 ,transferring an extent of 1.89 Ares in Chenkal village ,Re-survey No.62/12 Blk-44.The property classified by the Govt as 'Residential plot without vehicular access' . But on verification of the document, it has been observed in audit that the property had road access to its northern boundary. It is evident that the property has road access to its northern boundary and classifying it under 'properties without vehicular access' is wrong. The fair value of the property should have been @ Rs.125000/Are fixed for Resy No.62/15 Blk44 in classification 'Residential plot with NH/PWD road access . The loss of revenue sustainedby the Government in this regard is calculated as Rs.12351/-.</p>
IV	a)	Does the Department agree the fact and figures included in the paragraph	Yes
	b)	If not please indicate the areas of disagreement	NA
V	a)	Does the Department agree with the Audit Conclusion	Yes
	b)	If not please indicate the areas of disagreement	NA
VI		Remedial Action taken	As per remark, the District Registrar(General) Thiruvananthapuram has initiated <i>Suo-Motu</i> undervaluation action on document No.2267/14 and collected the deficit Stamp duty and Registration fee of Rs.12351/-from the party concerned on 06.01.2017. (Copy of TR5 Receipt attached).
III		Gist of Paragraph	<p align="center"><u>Appendix-XXXVII Sl.No.2(2 to 6)</u></p> <p align="center"><u>SRO AREACODE</u> <u>Doc.Nos. 1. 5977/2012 2. 62/2013</u> <u>3. 5675/2012 4. 5667/2012</u> <u>5. 1156/2013</u></p> <p><u>1.Doc.No.5977/2012</u> – On a scrutiny of the document registered in Book -I, it was noticed that the above mentioned document was registered on 02.11.2012 & the property situated in 7Areekkode Desom in</p>

Vettilappara village(Panchayath area).The property consist of a residential building (RCC roof) valued at Rs.15,600/-. The property was valued @ Rs.10,000/- per Are(classification **Hill Tract with road access**) and Stamp duty and Registration fee at appropriate rate were levied and collected. However in the document the classification mentioned as "Thottam" having road access ,the property is confirmed as '**Garden land with road access**'.Fairvalue of the category of Garden land with road access in survey No.1 has not been fixed in the Fair value notification. Moreover,while registering the document,Sub Registrar being a revenue collecting officer,should have adopted the higher value of fair value notified in the same survey number, therefore then property should have been valued at least at the fair value of Rs.20,000/-.thus the property registered in document No.5977/2012 was undervalued to the extent of Rs.18,20,900/-.This has resulted in a short levy of revenue of Rs.1,63,881/- being stamp duty and registration fee.

2.Doc .No.62/2013 – On scrutiny of the document s registered in Book -I,it was noticed that the above mentioned document was registered on 03/01/2013 &the property situated in 7Areekkode Desom in Vettiappara village (Panchayath area).The property consisted of a residential building (30Sq.Meter) valued at Rs.73,500/-.The property was valued @Rs.10,000/- per Are and Stamp duty and Registration fee at appropriate rate were levied and collected. Considering the property consisted of a **residential building** and the property having **road access** on western side.the property is confirmed as **Residential plot with private road access**. Therefore the property should have been valued at least at the fair value of Rs.20,000/-. Thus the property registered in document No.62/2013 was undervalued to the extent of Rs.3,75,100/-.This has resulted in a short levy of revenue of Rs.33,759/-.

3.Doc No.5675/2012 – On a scrutiny of the document registered in Book -I, it was noticed that the above mentioned document was registered on 12/10/2012 &the property situated in 7Areekkode Desom I Vettilappara village(Panchayath area) .The property consisted of a commercial building valued at

Rs.1,25,000/- per Are and Stamp duty and Registration fee at appropriate rate were levied and collected. Considering the property consisted of a commercial building and property having PWD road access on northern side, the property is confirmed as Commercially important plot. Therefore the property should have been valued at the fair value applicable to Rs.1,50,000/-. Thus the property registered in document No.5675/2012 was undervalued to the extent of Rs.35,500/-. This has resulted in a short levy of revenue of Rs.3,195/- being stamp duty and registration fee.

4.Doc No.5667/2012 – On a scrutiny of the documents registered in Book -I, it was noticed that the above mentioned document was registered on 11/10/2012 & the property situated in 7Areekkode Desom in Vettilappara village (Panchayath area). The property consisted of a commercial building (1500 sq.ft) valued at Rs.2,00,000/-. The property was valued @Rs.1,25,000/- per Are and Stamp duty and Registration fee at appropriate rate were levied and collected. Considering the property consisted of a commercial building and property having PWD road access on northern side, the property is confirmed as Commercially important plot. Therefore the property should have been valued at the fair value of Rs.1,50,000/-. Thus the property registered in document No.5667/2012 was undervalued to the extent of Rs.97,500/-. This has resulted in a short levy of revenue of Rs.8,775/-.

5.Doc.No.1156/2013 – On scrutiny of the document registered in Book-I, it was noticed that the above mentioned document was registered on 22.02.012. The property consist of a Commercial Building valued Rs.1,50,200/-. The property was valued @ Rs.25,000 per Are. Considering the property consisted of a commercial building and road, the property is confirmed as Commercially Important Plot, therefore should have been valued at the fair value of Rs.50,000 per Are. Resulted in short levy of revenue of Rs.5,652/- being SD & RF.

IV	a)	Does the Department agree the fact and figures included in the paragraph	Yes
	b)	It not please indicate the	NA

V	a) areas of disagreement Does the Department agree with the Audit Conclusion	Yes
	b) It not please indicate the areas of disagreement	NA
VI	Remedial Action taken	<p>By accepting the views rendered by the C&AG through the above Para in good spirit, the District Registrar Malappuram has initiated <i>Suo-Motu</i> undervaluation proceedings as per section 45B(3) of the Kerala Stamp Act,1959, in all these five documents and final orders were issued directing the parties concerned to remit the deficit amount in time. However the parties had not responded the orders, so the department now forwarded to the District Collector for initiating Revenue Recovery action.</p> <p>In Doc No.5667/12 the deficit amount ₹ 8775/- has seen collected through RR action on 02.02.2018.</p> <p>In Doc.No.62/13 the deficit amount of ₹ 16810/- and ₹ 16809/- has been collected through RR action.</p>
III	Gist of Paragraph	<p align="center"><u>Appendix-XXXVII Sl.No.3(7 to 9)</u></p> <p align="center"><u>SRO CHENGANNUR</u></p> <p align="center">Doc.Nos. 1. 74/2013 2. 1026/2012</p> <p align="center">3. 82/2013</p> <p>1.Doc. No.74/2013 – Is a sale deed executed on 07.01.2013 by Smt.Subhadra in favour of Sri.Harihara Kumar ,transferring the title to 5.06 Ares of land comprised in Resurvey No.319/4,Blk.16 of Mulakkuzha Village. As per Fair value register of Mulakkuzha village, the fair value given for the land comprised in Resurvey No.319/4 Blk.No.16 was Rs.38000/- per Are and the classification of that land was “Residential plot without vehicular access”. During the registration process the above land was valued @45652.17/- per Are with total consideration of Rs.2,31,000/- and stamp duty and registration fee were collected accordingly. <u>As per the descriptive portion of the document the above land of 5.06 Arc has a panchayath road access and as such the valuation of the above land should have been done at the rate applicable to land with road access.</u> In the Fair value register, the nearest classification “Residential plot with</p>

panchayath road access" is in Resurvey No.339/4 Blk.16 is fixed @Rs.96000/- per Are. In the circumstances, stamp duty and registration fee should have been levied and collected valuing the land @ the rate of Rs.45652.17/- has resulted in the short collection of stamp duty of Rs.17803/- and registration fee of Rs.5084/-

2.Doc. No.1026/2013 - Is a sale deed executed on 26.04.2012 by P.G.Rajasekharan Pillai, in favour of Indulekha and Swapna Sunil transferring 80.12 Ares in Resurvey No.60/5 Blk-6 of Thiruvanvandur village. The document was registered at Rs.8736.89 per are. However, the property description in the document specify road access, and the value of the nearest plot baring Resurvey No.67 , with road access is undervalued. A deficit Stamp Rs.25031/- and registration fee Rs.7141/- was remarked accordingly.

3.Doc. No.82/2013 - Is a sale deed executed on 09.01.2013 by Sri Linu George and Leelamma George in fovour of Sibhana Abraham, transferring the title of 8.09 ares of land comprised in Resurvey No.358/14 &358/29,Blk.13 of Ala village Aala village, the fair value register of Aala village, the fair value given for the land comprised in Resurvey No.358/14 &358/29 Blk 13 was Rs.50000/- per Are and the classification of that land was "Residential plot without vehicular access". During registration process the above land was valued @70457.35/- per are with total sale consideration of Rs.570000/- and Stamp duty and Registration fee were collected accordingly . As per the descriptive portion of the document the above land of 8.09 Are has PWD road access and as such the valuation of the above land should have been done at the rate applicable to land with road access. In the Fair value Register, the nearest classification "Residential plot with PWD road access" is in Resurvey No.363 Blk.No.13 is fixed @ Rs.104000/- per Are. In the circumstances, stamp duty and registration fee should have been levied and collected valuing the land @ 104000/- per Are. Thus the collection of stamp duty and registration fee valuing the land @ the rate of Rs.70457.35 has resulted in the short collection of stamp duty of Rs.18995/- and registration fee Rs.5415/-.

IV a) Does the Department agree

Yes

		the fact and figures included in the paragraph	
	b)	If not please indicate the areas of disagreement	NA
V	a)	Does the Department agree with the Audit Conclusion	Yes
	b)	If not please indicate the areas of disagreement	NA
VI		Remedial Action taken	<ul style="list-style-type: none"> ➤ As per the remark, the District Registrar (Audit) Alappuzha has initiated <i>Suo-Motu</i> undervaluation action on all these three documents. ➤ In Document No.74/2013, it is seen that the party concerned has remitted the deficit Stamp Duty and Registration Fee of Rs.4410/- (SD-3430/-RF-980/-) on the basis of the Final Order issued by the District Registrar. ➤ In the remaining two documents, the parties had not responded the order issued and hence forwarded to the District Collector for initiation of Revenue Recovery Action.
III		Gist of Paragraph	<p style="text-align: center;"><u>Appendix-XXXVII Sl.No.4(10,11)</u></p> <p style="text-align: center;"><u>SRO KARUKACHAL</u></p> <p style="text-align: center;">1. 574/2012 2. 13/2012</p> <p><u>Doc.No.574/2012-</u> Is a sale deed executed on 08.03.2012 by Sri. K.G.Sasikumar on favour of Sri.Thomas Mathew and S mt.Reena Thomas, transferring the title of 123.89 Are of land comprised in Re-survey No.346/1,2 Blk No.16 of Karukachal village.As per fair value register of Karukachal village, the fair value given for the land comprised in Resurvey No.346/1,2 Bl No.16 was 'Residential plot without vehicular access'. During registration process the above land was valued @ Rs.64,573/- per Are with total sale consideration of Rs.80,00,000/- and stamp duty and registration fee were collected accordingly. However, as per the descriptive portion, the above land of 123.89 Are has a panchayath road access to the plot at northern side and as such the valuation of the above land should have been done at the rate applicable to land with 'Corporation/Municipality/Panchayath road access. In the Fair value Register,the nearest classification of 'Residential plot with Corp/Mun/Panchayath road access, is in Block No.16 346/4 and is fixed @</p>

			<p>Rs.94,250/- per Are. In the circumstances, stamp duty and registration fee should have been levied and collected valuing the land @Rs.94,250/- Are. Thus the collection of stamp duty and registration fee valuing the land @Rs.64,573/- per Are and has resulted in the short collection of stamp duty Rs.2,57,364/- and registration fee Rs.73,533/-.</p> <p>Doc.No.13/2012– Is a sale deed executed on 02.01.2012 by Sri.Sivadasan Nair in favour of Smt.Beenamol antony, transferring the title of 7.35 Ares of land comprised in Resurvey No.88/15,Blk.No.19 of Nedumkulam village. As per the Fair value Register of Nedumkunnam village, the fair value given for the land comprised in Re-survey No.88/15,Blk.No.19 was Rs.28,100/- per Are and classification of that land was 'Residential plot with private road access'. During registration process the above land was valued @Rs.28,571/- per Are with total sale consideration of Rs.2,10,000/- and stamp duty and registration fee were collected accordingly. However, as per the descriptive portion of the document, the above land of 7.35 Ares has a Panchayath road access to the plot at the northern side and as such the valuation of the above land should have been done at the rate applicable to land with Corp/Mun/Panchayath road access. In the Fair Value Register, the nearest classification of 'Residential plot with panchayath road access' is in Blk.No.19 Re-survey No.88/16 and is fixed @Rs.35,100/- per Are. In the circumstances, Stamp duty and Registration fee should have been levied and collected valuing the land @Rs.35,100/- per Are. Thus the collection of Stamp duty and Registration fee valuing the land @Rs.28571/- per Are has resulted in the short collection of stamp duty Rs.3,359/- and Registration fee Rs.960/-</p>
IV	a)	Does the Department agree the fact and figures included in the paragraph	Partially
	b)	If not please indicate the areas of disagreement	<p>➤ The short collection pointed out the Audit in most of the documents were assumed values and has no authority. The District Registrar in order to finalize the actual short collection has to consider various factors like nature and amenities available in the plot as mentioned in Rule 5 of the</p>

			<p>Kerala Stamp (Prevention of Undervaluation of Instruments) Rules, 1968.</p> <p>In Doc.No.13/2012, the Audit Team assumed the short levy by considering the fair value notified for nearby survey subdivision number in classification 'Residential plot with Panchayath road access', since the remarked property has also panchayath road access. However the report of the District Registrar (General) Kottaym, it was stated that even though the said property has panchayath road on its northern side, it was not properly maintained for utilizing four wheeler vehicles.</p>
V	a)	Does the Department agree with the Audit Conclusion	Yes
	b)	If not please indicate the areas of disagreement	NA
VI		Remedial Action taken	<ul style="list-style-type: none"> ➤ District Registrar(Kottayam) as per the Accountant General's remark has initiated <i>Suo-Motu</i> undervaluation action on both these documents. ➤ In Doc.No.13/2012 , the party has remitted the short levy amount of Rs.1500/- (SD -1100/- RF-400/-) before the Sub Registrar Karukachal on 28.04.2017 as per the final order issued by the District Registrar (General) Kottayam. ➤ In Doc.No.574/2012, the parties concerned had not responded the final order issued by the Dist.Registrar. Hence forwarded to the Dist.Collector for Revenue Recovery action. However parties have now approached the Hon'ble Dist.Court against the RR Proceedings.
III		Gist of Paragraph	<p style="text-align: center;"><u>Appendix-XXXVII Sl.No.5(12,13,14)</u></p> <p style="text-align: center;"><u>SRO KILIKOLLUR</u></p> <p style="text-align: center;">1.Doc.No. 1706/2013</p> <p style="text-align: center;">2.Doc.No. 432/2014</p> <p style="text-align: center;">3.Doc.No. 422/2014</p> <p>1. Doc.No. 1706/2013- Is a sale deed transferring the title of 2.99 Ares of land comprised in Resurvey No.551,Blk.No.15 of Kilikkolloor Village for a total consideration of Rs.3,10,000. In Fair Value Register of Kilikkolloor Village, the above land in Re-Survey No.551 Blk.No.15 was classified as 'Garden land</p>

without road access with a fair value of Rs.1,00,000/Are . While transferring the above land the stamp duty and registration fee were collected taking into account the above fair value and classification. However, as per the descriptive portion of the document, the above land of 2.99 Ares comprised in Re-survey No.551,Blk.No.15 have road access from northern side and western side and as such the valuation of the land should have been done at the rate applicable to 'Residential plot with panchayath/Municipality/Corporation road access'. In the Fair value Register, the nearest classification for 'Residential plot with Panchayath/ municipality/ corporation road access' is in Re-Survey No.552 Blk 15 was Rs.1,25,000/Are. Stamp duty and registration fee should have been levied and collected valuing the land @Rs.1,25,000/Are, which resulted in short collection stamp duty Rs.4,463/- and registration fee of Rs.1,265/-

2.Doc.No. 432/2014 - Is a sale deed transferring the title of 3.34 Ares of land comprised in Re-Survey No.792,Blk No.15 of Kilikolloor Village for a total consideration of Rs.2,57,000/-. In Fair value Register of Kilikolloor village, the above land in Re-SurveyNo.792,BlkNo.15 was classified as 'Garden land without road access' with a fair value of Rs.75,000/Are .While transferring the above land the stamp duty and registration fee were collected taking into account the above fair value and classification. However, as per the descriptive portion of the document, the above land of 3.34 Ares comprised in Re-survey No.792, Blk.No.15 has Public road access and as such the value of the land should have been done at the rate applicable to land having panchayath/ corporation/municipality road access. In the Fair value Register, the nearest classification of 'Residential plot with P/M/C road access'is in Re-survey No.789,Blk 15 with a fair value of Rs.1,50,000/Are. Stamp duty and registration fee should have been levied and collected valuing the land @Rs.1,50,000/Are. But it was collected valuing the land @Rs.75,000/Are only ,which resulted in short collection of Sd of Rs.17,070/- and RF of Rs.4,870/-.

3.Doc.No. 422/2014 - Is a sale deed transferring the title

			<p>of 3.03 Ares of land comprised in Re-survey No.373,Blk No.15 of Mangad village for a total consideration of Rs.1,22,000/-. In Fair value Register of Mangad village, the above land in Re-sy No.373 was classified as 'Residentail plot without vehicular access'with a fair value of Rs.40,000/- per Are.While transferring the above land the stamp duty and registration fee were collected taking into account the above fair value and classification.However, as per the descriptive portion of the document,the above land of 3.03 Are has road access to the plot and as such the valuation of the above land should have been done at the rate applicable to land with 'Panchayath/Municipality road access'. In the FV Register, the nearest classification for 'Residential plot with P/M/C road access' is in Re-survey No.378 Blk No.15 with a fair value of Rs.60,000/Are. In the circumstances, stamp duty and registration fee should have been leived and collected valuing the land @Rs.60000/Are, which resulted in short collection of SD of Rs.4,176/- and RF of Rs.1,186/-.</p>
IV	a)	Does the Department agree the fact and figures included in the paragraph	Yes
	b)	If not please indicate the areas of disagreement	NA
V	a)	Does the Department agree with the Audit Conclusion	Yes
	b)	If not please indicate the areas of disagreement	NA
VI		Remedial Action taken	<ul style="list-style-type: none"> ➤ By accepting the views rendered by the C&AG through the above Para in good spirit, the District Registrar Kollam has initiated <i>Suo-Motu</i> undervaluation proceedings as per section 45B(3) of the Kerala Stamp Act,1959 in all the four documents. ➤ In Document Nos 1706/2 &422/2014 , the parties concerned had remitted the deficit amount (Rs.5728/- & 5262/-). ➤ In Document No. 432/2014, Revenue Recovery Proceedings going on.
III		Gist of Paragraph	<p style="text-align: center;">Appendix-XXXVII Sl.No.6(15)</p> <p style="text-align: center;">SRO KOCHI Doc.No.1121/2012</p>

			<p>Doc.No.1121/2012— Is a sale deed executed on 05.03.2012 by Sri.John Donn and Smt.Jeena Jayson in favour of Sri. Balachandra Kini, transferring the title of 2.60 Ares of land comprised in survey no.66, sub division no.1 of Rameswaram village, the fair value given for the land comprised in survey No.66, sub division No.1 was Rs.6,00,000/Are and the classification of that land was “Residential plot without vehicular access”. During registration process the above land was valued @ Rs.6,15,385/are with total consideration of Rs.16,00,000/- and stamp duty and registration fee were collected accordingly. However, as per the descriptive portion of the document, the above land of 2.60 Ares has a Corporation road access to the plot at western side and as such the valuation of the above land should have been done at the rate applicable to the land with 'Corporation/Municipality/Panchayath road access' is in Survey No.66, Sub division number 1 and is fixed @Rs.7,50,000/Are. In the circumstances, stamp duty and registration fee should have been levied and collected valuing the land @7,50,000/Are. Though registration fee @2% (ie Rs.39,000/- which was exactly the figure worked out for the total consideration if the same was calculated @Rs.7,50,000/Are) was collected, stamp duty @9% was collected only for the consideration of Rs.16,00,000/- . Thus has resulted a short collection of stamp duty to the tune of Rs.31,500/-.</p>
IV	a)	Does the Department agree the fact and figures included in the paragraph	Yes
	b)	If not please indicate the areas of disagreement	NA
V	a)	Does the Department agree with the Audit Conclusion	Yes
	b)	If not please indicate the areas of disagreement	NA
VI		Remedial Action taken	<p>➤ The District Registrar (General) Ernakulam through letter dated 25.04.2017 has reported that the registering officer at the time of registration itself had identified the short levy pointed out in the remark and instructed the parties to remit the deficit amount as per section 45A(3) of the Kerala Stamp Act, 1959. So party has remitted the deficit stamp duty of Rs.31,500/- through TR 5 Receipt No.80</p>

			on 05.03.2012. Since the deficit stamp duty has seen already been remitted, the item may kindly be dropped.
III		Gist of Paragraph	<p align="center">Appendix-XXXVII Sl.No.7(16)</p> <p align="center"><u>SRO KOTHAMANGALAM</u> DO.No.3001/2012</p> <p>Doc.No.3001/2012 -Is a sale deed executed on 10.05.2012 by Binty Jacob of Power of Attorney holder of Titty Jacob in favour of Jessy Mathew.W/o Srakath Kochumathew,transferring an extent of 7.28 Ares of land comprised in Survey No.1254/19B (7.01 Ares) and 1242/1B1(0.27Ares) in Kothamangalam village. In the document the eastern boundary of the property is a path owned by college and the northern boundary is the property owned by one Mr.Sunil and another path.The other two boundaries are properties owned by two others and the property was therefore treated by the Sub Registrar as a "Residential plot without vehicular access" valued @ Rs.35,000/Are and SD &RF were collected accordingly. <u>A verification of the property jointly by the Audit and the Village officer, Kothamangalam, however revealed that the eastern boundary of the property is PWD Road and the northern boundary is municipality road. It is therefore clearly established that the property is one with PWD road access and it was misclassified as "Residential plot without vehicular access". According to the FV Register of Kothamangalam village the fair value of properties with PWD Road access in all sub divisions in Survey No.1254 and 1242 is Rs.2,25,000/Are. Misclassification of the property resulted in short levy of stamp duty and registration fee amounting to Rs.1,38,190/-.</u></p>
IV	a)	Does the Department agree the fact and figures included in the paragraph	Yes
	b)	If not please indicate the areas of disagreement	NA
V	a)	Does the Department agree with the Audit Conclusion	Yes
	b)	If not please indicate the areas of disagreement	NA
VI		Remedial Action taken	➤ District Registrar(General) Eranakulam reported that <i>Suo-Motu</i> undervaluation action has been initiated in Document No.3001/2012

			and issued the Final Order on 11.10.2017. Since the parties concerned had not responded to the order issued, has now reported to the Dist. Collector for Revenue Recovery action.
III		Gist of Paragraph	<p align="center">Appendix-XXXVII Sl.No.8(17)</p> <p align="center"><u>SRO KUTHIYATHODE</u> Doc.No.2789/2014</p> <p>Doc.No.2789/2014 – Is a sale deed executed on 01.12.2014 by Smt.Subhadra Vijayan and others in favour of C.A.Nasar transferring the title of 12.55 ares of land in sy.no 28 sub division no.4 in Aroor village for a total consideration of Rs.40,00,000/-. Cosequently SD(Rs.2,40,000)and RF (Rs.80,030) were realized as per the rate 6% &2% respectively of total consideration. A per the fair value of Aroor village, the fair value of the land comprised in sy.no.28/4 is Rs.3,10,000/Are (classification by use – Residential plot without vehicular access). In this connection, it may be noted that as per the descriptive portion of the document, the land comprised in sy no.28/4 has panchayath road access. Hence should have been classified as “Residential plot with panchayath road access” with a fair value of Rs.3,20,000/- as in the case of plots under syno.28/7. So the SD &RF should have been collected considering the land cost Rs.3,20,000 + 50%, which resulted in short collection of Rs.1,61,890/-</p>
IV	a)	Does the Department agree the fact and figures included in the paragraph	No
	b)	If not please indicate the areas of disagreement	<p>1. The executants of Doc No.2789/2014 were actually not the real owners of the land, they were only the legal heirs of deceased Revathy who actually owned the property through Doc.No.1316/1956.</p> <p>2. Among the four legal heirs, two of them had already been transfered their undivided share to the same claimant through document No.3163/2006. So through this document, there was only third and forth persons share was transferred , i e 2/4th share .</p>
V	a)	Does the Department agree with the Audit Conclusion	No
	b)	If not please indicate the areas of disagreement	For Sy.No.28/4 in Aroor village, the Fair Value in classification ‘Residential plot without vehicular access’

		<p>was fixed as Rs.3,10,000/Are and in classification 'Residential plot with panchayath road access' was Rs.3,20,000/Are. The Audit Team remarked that the Fair Value of Rs.3,20,000/are should have adopted.</p> <p>By increasing 50% of FV - 4,80,000/are</p> <p>Land transferred - 12.55 are</p> <p>Consideration as per FV - Rs.60,24,000/- (FV @ 4,80,000/Are)</p> <p>Share of Land transferred - 2/4 (1/4+1/4) Consideration / share - 60,24,000*2/4 = 30,12,000/-</p> <p>So by adopting the above fair value, the consideration should be reached to Rs.30,12,000/-. However in document, it was shown as Rs.40,00,000/-which is far high . Hence it is clear that instead of revenue loss, there is actually revenue gain occurred. Considering the above fact, the item may be dropped.</p>
VI	Remedial Action taken	NA
III	Gist of Paragraph	<p align="center"><u>Appendix-XXXVII SI.No.9(18)</u></p> <p align="center"><u>SRO MALLAPPALLY</u></p> <p align="center"><u>I.Doc.No.1455/2012 .</u></p> <p><u>Doc.No.1455/12-</u> Is a sale deed executed on 30.06.2012 transferring the title of 20.80 Ares of land comprised in Resurvey No.260, Block No.28 of Mallappally village. As per Fair value register of Mallappally village, the fair value given for the land comprised in Re.Sy.No.260, Blk No.28 was Rs.5000 per Are and the classification of that land was "Wet land". During registration process the above land was valued @5480.76/- per Are with total sale consideration of Rs.1,14,000/- and SD&RF were collected accordingly. However as per the descriptive portion of the document, the above land of 20.80 Are has a road access and as such the valuation of the above land should have been done at the rate applicable to land with road access. In the fair value register, the classification "Residential plot with panchayath road access" in Re Sy. No.260 Blk.No.28 is fixed @</p>

			Rs.20,000/- per Are. In the circumstances, stamp duty and registration fee should have been levied and collected valuing the land @Rs.20,000/- per Are. Thus the collection of SD and RF valuing the land @ the rate of Rs.5480.76/- has resulted in the short collection of SD of Rs.21120 and RF Rs.6030/- .
IV	a)	Does the Department agree the fact and figures included in the paragraph	No
	b)	If not please indicate the areas of disagreement	<p><u>1.</u> The total extent of land, 20.80 Ares in Resy.No.260 Blk.No.28 of Mallappally village was "Wet Land". In the Fair Value notification 'wet land' is classified only as wet land and not further classified as 'wet land without vehicular access' or 'wet land with panchayath road access' etc.</p> <p><u>2.</u> In the fair value register, the value fixed for Resy.No. 260 Blk.No.28 of Mallappally village in classification 'Wet Land' as Rs.5000/- per Are. In document the consideration shown at a rate 5480.76 per Are, which is higher than the fair value notified. So there is no revenue loss occurred.</p>
V	a)	Does the Department agree with the Audit Conclusion	No
	b)	If not please indicate the areas of disagreement	<p><u>1.</u> Availability of road facility is not a valid reason to classify the 'wet land' as 'Residential plot'.</p> <p><u>2.</u> The market value of a plot is determined on the basis of the physical nature of that land. Here in the document No.1455/2012, the property described as Wet Land and in the Fair Value Register also it was notified as 'wet land'.</p> <p>By considering the above facts, it is requested the item may kindly be dropped.</p>
VI		Remedial Action taken	NA
III		Gist of Paragraph	<p align="center"><u>Appendix-XXXVII Sl.No.9(19)</u></p> <p align="center"><u>SRO MALLAPPALLY</u></p> <p align="center"><u>2.Doc.No.14502012</u></p> <p><u>Doc.No.1450/2012-</u> Is a sale deed executed on 29.06.2012 transferring the title of 06.07 Ares of land comprised in Re Sy.No.244/11, Blk.No.16 of Kunnathanam village. As per the Fair Value Register of</p>

			<p>Kunnathanam village, the fair value given for the land comprised in Resy.No.244/11 Blk.16 was Rs.17000/- per Are and the classification of that land was 'Land with private road access'. During registration process the above land was valued @Rs.32,949/- per are with total sale consideration of RS.2,00,000/- and SD&RF were collected accordingly. However as per the descriptive portion of the document, the above land of 6.07 Are has a PWD road access and as such the valuation of the above land should have been done at the rate applicable to land with PWD road access. In the fair value register, the nearest classification 'Residential plot with PWD road access' in Resy.No.248 Blk.16 is fixed @Rs.48000/- per are. In the circumstances, stamp duty and registration fee should have been levied and collected valuing the land @ Rs.48000/- per are. Thus the collection of SD &RF valuing the land @ the rate of Rs.32949/- per Are has resulted in the short collection of SD Rs 6395/- and RF Rs.1817/-.</p>
V	a)	Does the Department agree the fact and figures included in the paragraph	Yes
	b)	If not please indicate the areas of disagreement	NA
V	a)	Does the Department agree with the Audit Conclusion	Yes
	b)	If not please indicate the areas of disagreement	NA
VI		Remedial Action taken	<p>➤ On the basis of the Audit remark, the District Registrar(General) Pathanamthitta has initiated <i>Suo-Motu</i> undervaluation proceedings on document No. 1450/2012 and has collected the deficit Stamp Duty and Registration Fee of Rs.8226/- on 03.10.2017 through TR.5.Receipt No.096792 and Fee Receipt No.540992(Copy enclosed).</p> <p>Appendix-XXXVII Sl.No.10(20)</p> <p>SRO MANJERI Doc.No.8698/2012 Doc.No.8698/2012- On a scrutiny of the document in Book -I, it was noticed that the above mentioned document was registered on 29.12.2012 and the property situated in Anakkayam village (Panchayath area).The property was valued @Rs.25,000/- per are and SD &RF at appropriate rate were levied and</p>
III		Gist of Paragraph	

			collected. Considering the classification mentioned in the document as "Paramba" and the property having PWD Road access on the northern side, the property is confirmed as Residential plot with NH/PWD road access. Therefore the property should have been valued at the fair value of Rs.76,000/-. Thus the property registered in document No.8698/12 was undervalued to the extent of Rs.4,12,600/-. This has resulted in a short levy of Rs.37,134/- being SD &RF.
IV	a)	Does the Department agree the fact and figures included in the paragraph	Yes
	b)	If not please indicate the areas of disagreement	NA
V	a)	Does the Department agree with the Audit Conclusion	Yes
	b)	If not please indicate the areas of disagreement	NA
VI		Remedial Action taken	<p>➤ By accepting the views rendered by the C&AG through the above Para in good spirit, the District Registrar (General) Malappuram has initiated <i>Suo-Motu</i> undervaluation proceedings as per section 45B(3) of the Kerala Stamp Act, 1959 and collected the deficit amount of Rs.37,004/- through Revenue Recovery action. (Copy enclosed)</p>
III		Gist of Paragraph	<p><u>Appendix-XXXVII Sl.No.11(21,22,23)</u></p> <p><u>SRO NENMARA</u> 1.Doc.No.3652/2012 2.Doc.No.1198/2012 3.Doc.No.1196/2013</p> <p>1.Doc.No.3652/2012— On scrutiny of document registered in Book -1, it was noticed that the above mentioned document was registered on 29.10.2012 & the property situated in Kayaradi Desom in Kayaradi village (Panchayath area). The property consist of a residential building and the property having boundary of Panchayath road at southern side. The property was valued @ Rs.16,815/- per Are and SD &RF at appropriate rate were levied and collected. Considering the classification mentioned in the document as "Purayidam" and as the south boundary of the property is Panchayath road and the property consisted of a residential building, the property is</p>

confirmed as "Residential plot with C/M/P road access". Therefore the property should have been valued at the fair value applicable to "Residential plot with C/M/P road i.e Rs.25000/-. Thus the property registered in document No.3652/2012 was undervalued to the extent of Rs.12,02,250/-. This has resulted in a short levy of revenue of Rs.1,08,203/-being SD &RF.

2.Doc.No.1198/2012- On a scrutiny of document registered in Book - 1, it was noticed that the document was registered on 09.04.2012 and the property situated in Kayaradi Desom in Kayaradi village(panchayath area).The property was valued @Rs.13,085/- per Are and SD and RF at appropriate rate were levied and collected. **Considering the classification mentioned in the document as "Paramba" and as the eastern boundary of the property is panchayath road, the property is confirmed as Residential plot with C/M/P road access.**Therefore the entire property should have been valued at the fair value applicable to "Residential plot with C/M/P road access" i.e Rs.20,000/-. This has resulted in short levy of revenue of Rs.48,240/- being SD&RF.

3.Doc.No.1196/2013- On a scrutiny of documents registered in Book -1, it was noticed that the above mentioned document was registered on 09.04.2012 &the property situated in Kayaradi village (Panchayath area). **The property consisted of a residential building and the property having boundary of panchayath road at southern side.**The property was valued @Rs.9,392/- per Are and SD &RF at appropriate rate were levied and collected. Considering the property consisted of residential building and the property having boundary of Panchayath Road at Southern side, the property is confirmed as Residential plot with C/M/P road access. Therefore the property should have been valued at the fair value applicable to "Residential plot with C/M/P road access i.e RS.13,200/-. Thus the property registered in document No.1196/12 was undervalued to the extent of Rs.56,360/- .This has resulted in a short levy of revenue of being SD &RF.

IV	a)	Does the Department agree the fact and figures included in the paragraph	Yes
	b)	If not please indicate the	NA

V	a)	<p>areas of disagreement</p> <p>Does the Department agree with the Audit Conclusion</p>	Partially
	b)	<p>If not please indicate the areas of disagreement</p>	<ul style="list-style-type: none"> • In Doc. No.3652/2012, the property comprised in Sy.No.593, the fair value was fixed as ₹15000 per Are and that was seen adopted in the document. However the Audit have assumed the short collection by considering the fair value fixed for another survey number. • In Doc.No.1198/2012, the property was mentioned as 'Paramba' and has no sign of residential use. However the Audit observes that the classification of 'Residential plot with C/M/P road access should be adopted. • In Doc.No.1196/2012, the fair value fixed for Sy.No.181 as ₹ 7200 per Are. However in document it was seen adopted as ₹9329 per Are which is far higher than the fair value notified.
VI		<p>Remedial Action taken</p>	<ul style="list-style-type: none"> ➤ By accepting the views rendered by the C&AG through the above Para in good spirit. the District Registrar (Audit) Palakkad has initiated <i>Suo-Motu</i> undervaluation proceedings as per section 45B(3) of the Kerala Stamp Act,1959. ➤ By adhering the provisions of the Rules 4,5,6,7 of The Kerala Stamp(Prevention of undervaluation of instruments) Rules, 1968. the Dist.Registrar had issued the Final Order and directed the parties to remit deficit the amount thus arrived. • For Doc.No.3652/2012 deficit amount of ₹5700 has remitted on 11.07.2017. • For Doc.No.1198/2012 deficit amount of ₹5436 has remitted on 19.07.2017. • In Doc.No.1196/2012, since the party had not responded the final order issued, has now forwarded to the Dist.Collector for initiating RR Action . •

iii	Gist of Paragraph	<p style="text-align: center;">Appendix-XXXVII Sl.No.12(24)</p> <p style="text-align: center;"><u>SRO NOORANAD</u> Doc.No.2567/2012</p> <p>Doc.No.2567/2012- Is a sale deed executed on 09.11.2012, transferring the title of 2.43 ares of land comprised in Resurvey No.452/7 Blk.17 of Thamarakkulam village. As per Fair value register of Thamarakkulam village, the fair value given for the land comprised in Re sy.No.452/7 Blk.17 was Rs.15000/- per Are and the classification of that land was "Residential plot without vehicular access". During registration process the above land was valued @ Rs.50000/- are with total sale consideration of Rs.1,21,500/- and SD &RF were collected accordingly. However as per the descriptive portion of the document, the above land of 2.43 Ares have PWD road access on its east side and as such the valuation of the above land should have been done at the rate applicable to land with PWD road access. In the Fair Value Register, the nearest classification "Residential plot with PWD road access" is in Resurvey No.452/11 Blk.17 is fixed @ Rs.1,50,000/- per are. In the circumstances, stamp duty and registration fee should have been levied and collected valuing the land @ Rs.1,50,000/- per are has resulted in the short collection of SD &RF ,Rs.4850/- .</p>
IV	a) Does the Department agree the fact and figures included in the paragraph	Yes
	b) If not please indicate the areas of disagreement	NA
V	a) Does the Department agree with the Audit Conclusion	Yes
	b) If not please indicate the areas of disagreement	NA
VI	Remedial Action taken	<p>➤ By accepting the views rendered by the C&AG through the above Para in good spirit, the District Registrar (General) Alappuzha has initiated <i>Suo-Motu</i> undervaluation proceedings as per section 45B(3) of the Kerala Stamp Act, 1959 and directed the parties to remit the deficit amount through Final Order as per Rule 7 of The Kerala Stamp(Prevention of undervaluation of instruments)Rules. 1968. However the parties concerned had not</p>

			responded the order issued, it was now directed to the Dist.Collector for initiating Revenue Recovery Action.
III		Gist of Paragraph	<p align="center"><u>Appendix-XXXVII Sl.No.13(25)</u></p> <p align="center"><u>SRO PATHANAMTHITTA</u> <u>Doc.No.3156/2012</u></p> <p><u>Doc.No.3156/2012</u>- Is a sale deed executed on 12.11.2012 transferring the title of a total 27.62 acres of land including a shed in survey No.P143 sub division No.5/3,5/2,5/1, in Pathanamthitta village for a total consideration of Rs.11,65,000/-. As per the fair value register of Pathanamthitta village, fair value of land comprised in survey No.P143 is Rs.40,000/- per are. Hence the stamp duty and registration fee was collected at the rate of 8% & 2% respectively of the total consideration of Rs.11,65,000/-. As per the descriptive portion of the document, the land has PWD road access. Pathanamthitta ring road was classified as PWD road as per GO(Ms)No.52/2009/PWD dated 14.08.2009. Hence the land comprised in Sy.No.5/3,5/2,5/1 should have been classified as the "Residential plot with NH/PWD road access" with fair value as Rs.2,00,000/are . Thereby the short levy of SD & RF resulted in document No.3156/2012 as Rs.4,35,889/- .</p>
IV	a)	Does the Department agree the fact and figures included in the paragraph	Yes
	b)	If not please indicate the areas of disagreement	NA
V	a)	Does the Department agree with the Audit Conclusion	Yes
VI	b)	If not please indicate the areas of disagreement Remedial Action taken	<p>NA</p> <p>➤ By accepting the views rendered by the C&AG through the above Para in good spirit, the District Registrar Pathanamthitta has initiated <i>Suo-Motu</i> undervaluation proceedings as per section 45B(3) of the Kerala Stamp Act,1959 and issued the final order to remit the deficit amount thus arrived. However the party concerned, instead of remitting the amount have approached the Hon'ble District</p>

			<p>Court Pathanamthitta through CMA No.46/2017 and so now the matter is under consideration of the Court.</p> <p>➤ The Department has also forwarded the matter to the Revenue Official concerned to rectify the mistake crept in the Fair Value fixation in appropriate classification.</p>
III		Gist of Paragraph	<p align="center"><u>Appendix-XXXVII Sl.No.14(26)</u></p> <p align="center"><u>SRO PONNANI</u> 1.Doc.No.167/2012</p> <p><u>1.Doc.No.167/2012</u>– On scrutiny of the document registered in Book -1, it was noticed that the above mentioned document was registered on 09.01.2012 & the property situated in Erikkamanna Desom in Eazhavathiruthy village (Ponnani Municipality area). The property was valued @Rs.1.57.500/Are and SD&RF at appropriate rate were levied and collected. Considering the document was purchased by a company, the property is confirmed as “Commercially Important Plot”. Moreover, while registering the document, the Sub-Registrar should have adopted the higher fair value notified in the same survey number in the interest of Government revenue. Therefore, the property should have been valued at the fair value applicable to ‘Commercially Important plot’ i.e Rs.3,15,000/-. Thus the property registered in document No.167/12 was undervalued to the extent of Rs.1,69,146/- being SD &RF .</p>
IV	a)	Does the Department agree the fact and figures included in the paragraph	No
	b)	If not please indicate the areas of disagreement	<p>1. For survey number 177/6 of Eazhavathiruthy village , the Government have fixed the fair value in classification ‘Residential plot with NH/PWD road access’ and the document was registered by adopting the same value.</p> <p>2. In the recitals of document, the eastern boundary of the property was mentioned as ‘<i>the space left for the construction of National Highway</i>’ , i.e during the time of registration, there was only a provision for National Highway. However in the document, the consideration was assessed by adopting the fair value of classification ‘Residential plot with NH/PWD Road Access’.</p>

V	a) Does the Department agree with the Audit Conclusion	No
	b) If not please indicate the areas of disagreement	<p>1. In the document, there was no mention about the availability of a commercial building or any other such facility to consider the property as Commercially Important plot.</p> <p>2. 'A company has purchased the property' is not a valid factor to assume the property as commercially useful land provided that there is no need of to specify the activity of that company in the document.</p> <p>By considering the above facts, it is seen that there is no revenue loss occurred. So the item may kindly be dropped.</p>
VI	Remedial Action taken	NA
III	Gist of Paragraph	<p style="text-align: center;"><u>Appendix-XXXVII Sl.No.14(27)</u></p> <p style="text-align: center;"><u>SRO PONNANI</u> <u>2.Doc.No.77/2012</u></p> <p>2.Doc No.77/2012- On scrutiny of the document registered in Book -I, it was noticed that the above mentioned document was registered on 05.01.2012 & the property situated in Thrippalur Desom in Thavanur village (Panchayath area) .The property was valued @ Rs.15,000/Are and SD &RF at appropriate rate were levied and collected. Fair value of category of Garden land without road access in survey No.196/2A has not been fixed in the above notification. Considering the classification mentioned in the documents as "Paramba", the property is confirmed as Garden land / Residential plot without road access and not "Wet land". Therefore the property should have been valued at the fair value applicable to "Garden land without road access" ie Rs..30,000/-. Thus the property registered in document No.77/2012 was undervalued to the extent of Rs.92,300/- . This has resulted in short levy of revenue of RS.26,307/- being SD &RF.</p>
IV	a) Does the Department agree the fact and figures included in the paragraph b) If not please indicate the areas of disagreement	<p>No</p> <p>In the Document No.77/1/2012 , the property was mentioned as "Paramba"(Dry Land), however in the Fair Value Register it was classified as 'Wet Land'.</p>

			<ul style="list-style-type: none"> The authority of fixing Fair Value for a particular survey number is with the Revenue Department and the Registration Department has the responsibility only on implementing the correct value fixed by them. In the above matter, if the Registering Officer concerned has seen registered the document without considering such Fair Value fixed, it should definitely be answered by this Department. In the instant remark consideration shown was as per the fair value fixed by the Government and it was well mentioned in the remark itself.
V	a)	Does the Department agree with the Audit Conclusion	No
	b)	If not please indicate the areas of disagreement	<p>The short levy pointed out the Audit Team through this remark was by considering the Fair Value fixed for another survey number in classification 'Garden land without road access', by assuming as both the properties are seen adjacent. That assumption may not always be correct.</p> <ul style="list-style-type: none"> The District Registrar(General) through Letter No.INS.3.5037/2015 dated 11.01.2018 have reported to this office that the registering officer concerned had registered the document in absolute belief that there is no revenue loss occurred and as a remedial measure to the matter, the remark has already been forwarded to the Revenue Officer concerned for necessary action.
VI		Remedial Action taken	➤ The remark has forwarded to the Revenue Official concerned for examination and necessary change in classification, if required.
III		Gist of Paragraph	<p align="center"><u>Appendix-XXXVII Sl.No.15(28)</u></p> <p align="center"><u>SRO SULTHAN BATHERY</u></p> <p align="center"><u>Doc.No.23/2014</u></p> <p><u>Doc.No.23/2014</u>– Is a sale deed executed by Harris on 01.01.2014 transferring an extent of 80.94 Ares of land comprised in Sy. No.563/1C Nenmeni village. According to the descriptive portion of the document</p>

			the land is having the category of Residential plot with C/M/P road access(fair value Rs.22230/Are). But the property was valued as residential plot without vehicular access(FV -Rs.12350/are) for the purpose of calculating SD &RF. Misclassification of property resulted in short levy of SD&RF to Rs.56,000/-
IV	a)	Does the Department agree the fact and figures included in the paragraph	Yes
	b)	If not please indicate the areas of disagreement	NA
V	a)	Does the Department agree with the Audit Conclusion	Yes
	b)	If not please indicate the areas of disagreement	NA
VI		Remedial Action taken	As per the remark, the District Registrar Wayanad has initiated <i>Suo-Motu</i> undervaluation proceedings on document and Final Order has been issued. But the party concerned had not responded the order issued, Revenue Recovery Proceedings going on now.
III		Gist of Paragraph	<p align="center"><u>Appendix-XXXVII Sl.No.16(29)</u></p> <p align="center"><u>SRO THIRUVAMBADY</u></p> <p align="center"><u>Doc.No.80/2012</u></p> <p><u>Doc.No.80/2012</u>– Is a sale deed executed and registered on 13.10.2012 transferring an extent of 161.945 Acres of land comprised in un-surveyed land in ward number 9 in Thiruvambady village. According to the recital of the document, the property was sold for a consideration of Rs.21,85,600/-(Rs.21,60,500 for land & Rs.25100 for residential building which was worked out based on the FV of Rs.13340/- per Are applicable to Hill tract with road access. But as the recital of the document there was a residential building in the plot, should be classified as "Residential plot with road access". In the FV notification the fair value of unsurveyed land with the classification "Residential plot with private road access"of the village are Rs.16500, Rs.19760, Rs.49400 and Rs.54340 per Are. If the highest FV of Rs.54,340 per Are was adopted, the document should have been registered for a value of Rs.88,00,091/-, resultant short levy of SD &RF of Rs.5,97,563/-.</p>
IV	a)	Does the Department agree the fact and figures	No

		included in the paragraph	
	b)	If not please indicate the areas of disagreement	<p>1. The area transferred through this document was 161.945 ares of unsurveyed land comprised in Thruvambady village. Such a huge area of land actually was Hill Tract. The availability of a building in a small area at its beginning of the hill portion may not be a valid reason to consider the entire property as Residential plot.</p> <p>2. During the time of registration (year 2012), there was only 300 Sq. feet shed made of sheet and tiles which was used mainly for dumping agricultural equipments and crops. Later on now it was converted to 700 sq. feet concrete building. So the changes made after registration of this document may not be considered to assess undervaluation.</p>
V	a)	Does the Department agree with the Audit Conclusion	No
	b)	If not please indicate the areas of disagreement	<p>1. Throughout the state of Kerala, the fair value was notified by adopting <u>Survey Number</u> as landmark. However in Thiruvambady village, it was seen that the Fair Value was fixed on the basis of '<u>Ward Number</u>'.</p> <p>2. The Secretary of Thruvambady Grama Panchayath through the Letter No.A3-5768/2016 dated 26.07.2016 stated that the remarked building was situated in Ward No.8 of Thiruvambady village during the year 2012. For Ward No.8 in classification 'Hill Tract with road access', the Fair Value was fixed to ₹ <u>6875/are</u>. But in the remarked document, the consideration was arrived to ₹ 21,60,500/- by adopting of ₹ <u>13340/Are</u>. Since double the value of fair value fixed was effected in the document, it may be assured that there was no revenue loss occurred.</p> <p>Considering the above facts, it is requested the item may kindly be dropped.</p>
VI		Remedial Action taken	NA
III		Gist of Paragraph	<p align="center"><u>Appendix-XXXVII Sl.No.17(30,31)</u></p> <p align="center">SRO FORT(TVPM) Doc.No.179/2014 Doc.No.2136/2012</p>

Doc.No.179/2014 - Is a sale deed executed on 16.01.2014 ,transferring the title of 4.45 Ares of land comprised in Sy.No.2751 Sub.div.D4-1 kadakompally village.As the FV given for the land in FV Register of Kadakompally village is Rs.98,800/- per are for residential plot with without vehicular access.,the land was valued @ Rs.98,800/-per and SD&RF were collected accordingly.However the descriptive portion of the document shows that the land is a residential plot with private road access.and as such the valuation of the land should have been done at the rate applicble to residential plot with private road access. A scrutiny of the FV Register of Kadakompally village revealed that the FV given for the land in Sy.No.2751 having residential plot with private road access is Rs.2,22,300 / Are. In the circumstances, SD &RF should have been levied and collected accordingly . Resulted in short levy of SD 21,836/- and RF Rs.4852/-

Doc.No.2136/2012- Is a sale deed executed on 08.06.2012 ,transferring the title of 1.82 Ares of land comprised in Sy.No.2624, sub div.No.E.5-1 of Kadakompally village. As the FV given for the land is Rs.98,800/are for residential plot without vehicular access, the land was valued @ Rs.98,800/are and SD&RF were collected accordingly. However the descriptive portion of the document shows that the land is a residential plot with private road access of 3 Mtr width and as such the valuation of the land should have been done at the rate applicable to residential plot with private road access. In the FV Register,valuation for the land with private road access under sy.no.2624 is given as Rs.2,22,300/are. Therby a short levy of SD Rs.18,412/- and RF Rs.4081/- .

IV	a)	Does the Department agree the fact and figures included in the paragraph	Yes
	b)	If not please indicate the areas of disagreement	NA
V	a)	Does the Department agree with the Audit Conclusion	Yes
	b)	If not please indicate the areas of disagreement	NA
VI		Remedial Action taken	➤ The District Registrar Thiruvananthapuram has initiated <i>Suo-Motu</i> undervaluation action on both the documents and the final orders were issued in

time. As the parties concerned had not responded the order issued, has initiated for the Recovery Proceedings.

III

Gist of Paragraph

Appendix-XXXVII Sl.No.18(32,33,34)

SRO VADAKARA

Doc.No.1932/2014

Doc.No.2325/2012

Doc.No.2359/2012

Doc.No.1932/2014 - The document registered on 01.10.2014, the property is situated in Vadakara village. The property consisted of a house (65 Sq.Feet), Copra drying yard, two storied commercial shopping complex of 15 rooms having an area of 67 Sq.Mtrs valued at Rs.44,00,000/-. The value of one Are was taken as Rs.5,00,000/- applicable for Residential plot with C/M/Proad access. Fair value of category of Commercial Important plot in Sy.No.222/1 has not been fixed. The FV of the category of **commercially important plot** available in the nearest Sy.No.s notified was Rs.7,50,000/-. Considering the property consisted of a two storied commercial shopping complex, the entire property should have been valued at the FV applicable to "Commercial important plot" i e Rs.7,50,000/-. Thus the property registered in document No.1932/2014 was undervalued to the extent of Rs.16,55,000/-. This has resulted in shortlevy of revenue of Rs.1,32,400/- being SD&RF.

Doc.No.2325/2012 - Is a sale deed registered on 17.12.2012 and property situated in Vadakara village. The property consist of a commecial building valued @ Rs.3,20,000/-. The value of one are was taken as Rs.3,50,000/-. Fair value of category "Commercially Important Plot" in Sy.No.69/2 has not been fixed in the above notification. FV for nearest Sy.No.in the classification 'commercially important plot' was notified as RS.5,00,000/-. Considering the property consist of a commercial building, the property should have been valued at least the lowest rate of FV applicable to nearest 'Commercially Important plot' i e Rs.5,00,000/-. This has resulted in a short levy of revenue of Rs.1,30,000/- being SD &RF.

Doc.No.2359/2012 - Is a sale deed registered on 22.12.2012 and property situated in Vadakara

			village. The property consist of a two storied commercial complex of 9500 Sq.Ft valued @ Rs.20,00,000/- .The value of one Are was taken as Rs.1,53,000/-.Fair value of category "Commercially Important Plot" in Sy.No.237/1,239/5 has not been fixed in the above notification. FV for nearest Sy.No.in the classification notified as RS.7,50,000/-.Considering the property consist of a commercial building ,the property should have been valued at the classification 'commercially important plot' i e Rs.7,50,000/-. This has resulted in a short levy of revenue of Rs.9,01,775/- being SD &RF.
IV	a)	Does the Department agree the fact and figures included in the paragraph	Yes
	b)	It not please indicate the areas of disagreement	NA
V	a)	Does the Department agree with the Audit Conclusion	Yes
VI	b)	It not please indicate the areas of disagreement Remedial Action taken	NA The District Registrar Kozhikkode has initiated under valuation <i>Suo-Motu</i> action on both the documents and the final orders were issued in time. But the parties concerned had not yet responded the order issued. So Revenue Recovery Proceedings initiated in these documents.
III		Gist of Paragraph	<u>Appendix-XXXVII Sl.No.19(35)</u> <u>SRO WADAKKANCHERY</u> 4065/2012 <u>Doc.No.4065/2012</u> - Is a sale deed registered on 06.09.2011.The property situated in Arangattukara village. The property was valued @ Rs.17,654/- per Are(Sy.No.423) and SD &RF at appropriate rate were levied and collected. Fair value notified in Sy.No.306 (nearer to the property in Arangottukara village) in classification Residential plot with C/M/P road access. Considering the classification mentioned in the document as " <u>Janmam Purayidam</u> "and as the eastern boundary of the property is panchayath road, the property is confirmed as "Residential plot with C/M/P road access". Therefore the property should have been valued at the FV applicable to Residential plot with

			C/M/P road access i.e Rs.30,000/-. Thus the property registered in document No.4065/2012 was undervalued. resulted in short levy of Rs.3,14,694/- towards SI & RF.
IV	a)	Does the Department agree the fact and figures included in the paragraph	Yes
	b)	If not please indicate the areas of disagreement	NA
V	a)	Does the Department agree with the Audit Conclusion	Partially
	b)	If not please indicate the areas of disagreement	The short collection put forwarded by the Audit Team through this remark was by comparing the Fair Value fixed for another survey number assuming as both the properties are seen adjacent and similarly situated. Such assumptions are may not be correct in all times.
VI		Remedial Action taken	<ol style="list-style-type: none"> 1. As per the remark, District Registrar(General) Thrissur has initiated <i>Suo-Motu</i> undervaluation action on Document No.4065/2012 and issued the final order on 25.02.2016 . So the parties concerned has remitted the deficit Stamp Duty of Rs.46500/- and RF of Rs 13400/- on 23.03.2016. 2. Letter has been send to the District Collector for examining the fair value fixed and to make necessary corrections, if required.
III		Gist of Paragraph	<p align="center"><u>Appendix-XXXVII Sl.No.20(36)</u></p> <p align="center"><u>SRO VILLIAPPILLY</u> <u>Doc.No.751/2012</u></p> <p><u>Doc.No.751/2012</u> - Was a sale deed executed on 20.05.2012, transferred an extent of 8.52 Ares of land comprised in Resy.No.60/2 of Villiappilly village. According to the recital of the document, the property was sold for a consideration of Rs.5,71,000/- which worked out based on the FV of Rs.50,000 / are applicable to Garden land without road access. <u>But as per the recital of the document the plot consists of has a residential building and has a boundary with private road at eastern side and hence classifiable as residential plot with private road access.</u> Government has not fixed FV for that classification in Resy.No.60/2. In the</p>

			absence of such an entry, the FV applicable to same classification of plot in the nearest sub division of the same Resy.No.60/5 is Rs.62,500 / Are. Therefore the incorrect adoption of FV resulted in short levy of SD &RF amounting to Rs.9,455/-.
IV	a)	Does the Department agree the fact and figures included in the paragraph	No
	b)	If not please indicate the areas of disagreement	The District Registrar (Audit) Kozhikkode after conducting physical verification to the plot, has reported to this office through letter No.E.2.1822/2017 dated 03.10.2017 that the property mentioned in the document was situated in a valley of a hill named 'Korankandy Mala' of Villiappilly village, which was almost 10KM away from the Villiappilly town. The private road mentioned in the remark was a steep pathway which is not suitable for vehicular purpose. So the value adopted in the document is fair and there is no revenue loss occurred.
V	a)	Does the Department agree with the Audit Conclusion	No
	b)	If not please indicate the areas of disagreement	For Resurvey number 60/2 of Villiappilly village, the Government have notified the Fair Value of Rs.50,000/Are and that was seen adopted in the document. The District Registrar has verified the plot in 2017, ie almost five years after the registration of this document. So it is clear that the current nature of the plot itself has proved the consideration adopted in the document was fair. So the item may kindly be dropped.
VI		Remedial Action taken	The matter has been intimated to the Revenue Authorities for examination and necessary action, if required.
III		Gist of Paragraph	<u>Appendix-XXXVII Sl.No.21(38,39)</u> <u>SRO WANDOOR</u> 1.Doc.No.2056/2012 2.Doc.No.250/2014 <u>Doc.No.2056/2012</u> - Is a sale deed registered on 16.03.2012, transferring an extent of 4.05 Ares of land (Blk.No..74 Resy.No.161/3)situated in Thiruvalli village. The property consist of a residential building valued at Rs.28000/Are and SD &RF at appropriate rate

			<p>were levied and collected. Considering the property consisted a residential building and panchayath road on eastern side, the property is confirmed as Residential plot with C/M/P road access. Therefore should have been valued at the FV of Rs.56000/Are fixed for Resy.No.161/7 in classification "Residential plot with C/M/P road access". This has resulted in a short levy of revenue of Rs.10,197/-</p> <p>Doc.No.250/2014 - Is a sale deed executed on 10.01.2014, transferring an extent of 52.30 Ares of land comprised in ResyNo.112/6 and 112/11(Blk.No.74) of Thiruvalli village. According to the recital of the document, the property was sold for a consideration of Rs.16,30,000/-, the SD&RF were levied and collected based on the FV of Rs.28,000/are, applicable to Residential plot with private road access. On close reading of the recital of the document, it could be seen that the property mentioned in the second schedule is a residential plot with panchayath road access. which has a FV of Rs.40,000/Are. Both pieces of land are adjacent and inherited from the same document No.3139/2011. Therefore the entire plot was classifiable as residential plot with panchayath road access. This has resulted in a short levy of revenue of Rs.31,820/-</p>
IV	a)	Does the Department agree the fact and figures included in the paragraph	Yes
	b)	If not please indicate the areas of disagreement	NA
V	a)	Does the Department agree with the Audit Conclusion	Yes
	b)	If not please indicate the areas of disagreement	NA
VI		Remedial Action taken	The District Registrar Malappuram has initiated under valuation <i>Suo-Motu</i> action on both the documents and the final orders were issued in time. But it is seen that the parties concerned had not yet responded the order issued. So the department has now initiated Revenue Recovery Proceedings on these documents.
I	a)	Name of the Department	REGISTRATION
	b)	Subject/Title of the Review/ Paragraph	5.8 Short collection of Stamp duty and Registration fee

	c)	Paragraph Number	Para. 5.8 Due to misclassification of land by splitting up of property (SROs, Edappal and Mulanthuruthy)
	d)	Report No /Year	Report of The Comptroller And Auditor General of India for the Year Ended 31.03.2016(RR)
II	a)	Date of receipt of the Draft Note	Draft Para Report(RS)/DP/4532/2016-17
	b)	Date of Department Reply	05.10.2016
III		Gist of Paragraph	Out of 83 Sub Registry Offices(SROs) test checked, in two Sub Registry Offices, scrutiny of documents (July and December 2015) registered in Book I revealed that two sale deeds were registered conveying 13.91 Are and 26.24 Are of land for Rs.21.85 lakhs and Rs.2.16 lakhs respectively. Though the properties has access to State Highway/Private road in one of the boundaries, the Sub Registers registered the documents showing the properties partly with road access and partly without road access. The Sub Registers did not adopt the fair value/market value while registering the documents. The Sub Registers did not report the non-fixation of fair value of land in the survey number as prescribed in the statutes. On joint physical verification (December 2015) of the plot conducted by Audit, Sub Registrar and Village Officer, Mulanthuruthy, it was found that 26.24 Are of land is a continuous stretch of single plot with road access in the eastern boundary. The splitting up of single property into two for the purpose of registration resulted in misclassification of the documents and undue advantage to the owners. This resulted in undervaluation of Rs.25.44 lakh and consequent short levy of Rs.2.04 lakhs. The Sub Registrar did not report the cases as suspected cases of undervaluation to the District Registrar. The matter was pointed out to the Department in July 2015 and December 2015 and referred to Government in April 2016. The Government stated (September 2016) that in order to make undervaluation procedures more effective an amendment has been brought to section 45B(3) of the Kerala Stamp Act,1959, whereby the period for taking Suo motto action by the District Registrar has been extended to five years. It was also stated that necessary directions were given to the District Registrar(General)

			concerned to initiate suo motto in the above documents.
IV	a)	Does the Department agree the fact and figures included in the paragraph	Partially
	b)	If not please indicate the areas of disagreement	<p>Document No.513/2013 (SRO Edappal) – The properties mentioned here are stated in two schedules. 1st Scheduled property comprised of 3.39 Ares of land in Survey No. 92/10A and the 2nd schedule consisted of 10.51 Ares in Survey No.92/9 of Vattamkulam village. The Government have fixed the fair value for each Survey Sub division Number separately and the document was registered by adopting the same. However as per the Audit observation, it was seen that since both the plots are seen adjacent, should considered as single plot and highest coated fair value of one of the plot (Sy.No 92/10) should be adopted in both plots.</p> <p><i>The Section 45A(1) of The Kerala Stamp Act, 1959 states that Notwithstanding anything contained in this Act, the registering officer shall, while registering an instrument transferring any land, chargeable with duty verify the value of land or the consideration set forth in the instrument is the fair value of that land. Sub Section(2) also states that <u>Where on such verification, the registering officer is satisfied that the value of the land or the consideration set forth in the instrument is not less than the fair value of the land, he shall duly register the instrument.</u></i></p> <ul style="list-style-type: none"> • Here in document No.513/2013, the consideration was seen set forth by adopting the fair value notified by the Government in respective sub division numbers. So the registering officer has registered the document. • Even though the properties are seen adjacently situated, in the document it was mentioned as two separate schedules. <p>Document No.3033/2013(SRO Mulanthuruthy) –An extent of 26.24 ares of land conveyed through this document having survey numbers 218/7 & 218/8 in two schedules. In the 1st schedule there was only 0.60 ares of land transferred and in the 2nd schedule there was 25.64 ares were transferred.</p>

			<ul style="list-style-type: none"> ➤ As per the recitals of the document, the 1st scheduled property of 25.64 have no road facility in its four boundaries. So there is no ground on the Sub Registrar to misbelieve the statement that the property as 'Residential plot without vehicular access'. ➤ The vendor of the document, Sri. M.M.Joy have acquired each scheduled properties by virtue of two different documents in different times through document Nos. 781/2001 & 1359/2010. ➤ The Audit Team got the information regarding the single status of the plot by visiting the site. The Sub Registrar has no right /authority to look into the physical condition or by verify it by visiting the plot.
V	a)	Does the Department agree with the Audit Conclusion	Partially
	b)	If not please indicate the areas of disagreement	<ul style="list-style-type: none"> • The fair value notified by the Government for survey numbers in respective classification was seen adopted in these documents. • The Administrative Guideline/Principles applicable to Stamp Law states that "<i>Stamp Act strikes on the instrument. Consequently stamp duty is payable on instrument and not on the transaction. Stamp duty is leviable on the substance of the transaction as embodied in the instrument. The Stamp duty has to be determined with reference to the recitals in the instrument, it is not the appellation that matters but it is the effect of the document and the form adopted by the parties that should enter the judicial verdict</i>"(A.I.R.1963 A.P.474)
VI		Remedial Action taken	<ul style="list-style-type: none"> ➤ By taking into account of the Audit observations in good spirit, the department has taken <i>Suo-Motu</i> undervaluation action as per section 45B(3) of the Kerala Stamp Act,1959 on both these documents. ➤ In Doc.No.3033/2013 of SRO Mulanthuruthy , it is seen that the deficit amount and fine of ₹ 92,169/- has been collected through Revenue Recovery Action.(Copy enclosed)

			<p>➤ In Doc.No.513/2013 of SRO Eappal, the party concerned had not seen repounded to the Final Order issued by the Dist. Registrar. Hence the matter is now under consideration of District Collector to collect the deficit amount through Revenue Recovery Proceedings.</p>
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2016-17 വർഷത്തെ ആഡിറ്റ് സംബന്ധിച്ച വിവരങ്ങൾ

ക്രമ നമ്പർ	ജില്ല	ആകെ ആഫീസുകളുടെ എണ്ണം	ആഡിറ്റ് നടത്തിയ ആഫീസുകളുടെ എണ്ണം	കുടിശ്ശിക റിപ്പോർട്ടുകളുടെ എണ്ണം (2015-16)	2016-17 ലെ റിമാർക്കുകളുടെ എണ്ണം	ആകെ റിമാർക്കുകൾ	2016-17 ൽ തീർപ്പാക്കിയ ആകെ റിമാർക്കുകൾ	ശേഷിയുന്ന റിമാർക്കുകൾ	ആഡിറ്റ് നടത്തിയ ഉദ്യോഗസ്ഥരുടെ എണ്ണം
1	തിരുവനന്തപുരം	41	24	244	554	5434	1341	4093	6
2	കൊല്ലം	30	26	52	143	403	127	276	7
3	പത്തംതിട്ട	15	8	48	49	97	15	82	3
4	ആലപ്പുഴ	20	20	ഇല്ല	224	224	173	51	4
5	കോട്ടയം	23	37	ഇല്ല	107	107	103	4	4
6	ഇടുക്കി	9	9	25	100	314	253	61	4
7	എറണാകുളം	25	22	ഇല്ല	321	321	269	52	4

8	തൃശ്ശൂർ	30	25	37	195	261	50	211	4
9	പാലക്കാട്	23	26	113	97	210	60	150	3
10	മലപ്പുറം	26	22	21	197	334	32	302	6
11	കോഴിക്കോട്	33	23	51	269	558	77	481	3
12	വയനാട്	7	7	256	115	371	165	206	6
13	കണ്ണൂർ	23	18		132	410	316	94	4
14	കാസർഗോഡ്	9	7	218	44	262	138	124	5
ആകെ		314	274	1065	2547	9306	3119	6187	63

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ചിത്ര 4.10791/2013

രജിസ്ട്രേഷൻ ഇൻസ്പെക്ടർ ജനറലുടെ ഓഫീസ്

തിരുവനന്തപുരം, തീയതി: 10/08/2017

e-mail - regig@kerala.nic.in

ഫോൺ: 0471 - 2472118, 2472110

ആഫീസ് - കുറിമാനം

വ്ഷയം: രജിസ്ട്രേഷൻ വകുപ്പ് - ധനകാര്യം - സി & എജി യുടെ 31.03.2016 -ൽ അവസാനിക്കുന്ന റിപ്പോർട്ട് (റവന്യൂ റിസീപ്റ്റ്സ്) - ആഡിറ്റ് പാർ 5.6 - വിശദീകരണം നൽകുന്നത് - സംബന്ധിച്ച്.

സൂചന: താങ്കളുടെ സെക്ഷനിൽ നിന്നുള്ള 25.03.2017 - ലെ എ.ആർ.എ. 1.3719/2017 - നമ്പർ ആഫീസ് കുറിമാനം.

സൂചന പ്രകാരം ആവശ്യപ്പെട്ട ഇന്റേണൽ ആഡിറ്റ് സംബന്ധിച്ച പുരോഗതി വിവരം എല്ലാ ജില്ലാ രജിസ്ട്രാർ (ആഡിറ്റ്) -മാരിൽ നിന്നും ശേഖരിച്ച് പട്ടിക രൂപത്തിൽ തയ്യാറാക്കി ചുവടെ ചേർക്കുന്നു. ഫിനാൻസ് വകുപ്പ് 2008 - ൽ പുറത്തിറക്കിയ ഇന്റേണൽ ആഡിറ്റ് മാനുവൽ - ലെ പൊതു നിർദ്ദേശങ്ങളും, രജിസ്ട്രേഷൻ മാനുവലിലെ പരിശോധന സംബന്ധിച്ച നിർദ്ദേശങ്ങളും എകോപിപ്പിച്ചു കൊണ്ട് ഇന്റേണൽ ആഡിറ്റ് മാനുവൽ -ന്റെ കരട് രൂപം തയ്യാറാക്കി വരുന്നു. അനന്തര പുരോഗതി താമസംവിനാ റപ്പോർട്ട് ചെയ്യുന്നതാണ്.

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ഫിനാൻസ് ആഫീസർ

ഉള്ളടക്കം: മേൽപ്രകാരം

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To:
സിനിയർ സൂപ്രണ്ട്,
എ.ആർ.എ - സെക്ഷൻ.

രജിസ്ട്രേഷൻ വകുപ്പ്
രജിസ്ട്രേഷൻ ഇൻസ്പെക്ടർ ജനറലുടെ കാര്യാലയം

സർക്കുലർ

ആർ ആർ .9.20442/2014

തിരുവനന്തപുരം തീയതി : 03.10.2016

വിഷയം : രജിസ്ട്രേഷൻ വകുപ്പ് - ഫെയർ വാല്യൂ ക്ലാസിഫിക്കേഷൻ അപാകത - ആധാരങ്ങളിൽ അണ്ടർ വാല്യൂവേഷൻ നടപടി സ്വീകരിക്കണമെന്നുള്ള നിർദ്ദേശം - സംബന്ധിച്ച് :

- സൂചന : 1. ബഹു. നികുതി വകുപ്പ് അഡീഷണൽ ചീഫ് സെക്രട്ടറിയുടെ 03.09.2016 തീയതിയിലെ Taxes-E3/122/2016/Taxes നമ്പർ കത്ത് .
- 2. രജിസ്ട്രേഷൻ ഇൻസ്പെക്ടർ ജനറലുടെ 01.01.2015 തീയതിയിലെ ആർ ആർ .9.20442/2014 നമ്പർ സർക്കുലർ .
- 3. നികുതി വകുപ്പ് പ്രിൻസിപ്പൽ സെക്രട്ടറിയുടെ 06.05.2010 തീയതിയിലെ 7085/ഇ2/10/നി.വ നമ്പർ കത്ത് .

കേരള സംസ്ഥാനത്ത് ഭൂമിയുടെ ന്യായവില നിർണ്ണയിച്ച് പ്രസിദ്ധപ്പെടുത്തിയിട്ടുള്ളതും 01.04.2010 മുതൽ നിലവിലുള്ളതുമായ ന്യായവില രജിസ്റ്ററിൽ ചില വില്ലേജുകളിലെ സർവ്വെ നമ്പറുകൾക്ക് / ശരിയായ ക്ലാസിഫിക്കേഷനിൽ വില നിർണ്ണയിക്കാത്തതുമൂലം പൊതുജനങ്ങൾക്ക് ഉണ്ടാകുമായിരുന്ന ബുദ്ധിമുട്ടുകൾ ഒഴിവാക്കുന്നതിനുമായി 'ന്യായവില നിശ്ചയിച്ചിട്ടില്ലാത്ത ഭൂമി ഉൾപ്പെടുന്ന ആധാരങ്ങളിന്മേൽ ഭൂമിയുടെ മൂല്യമോ പ്രതിഫല സംഖ്യയായോ ആധാരങ്ങളിൽ കാണിച്ചിട്ടുള്ള തുകയെ അടിസ്ഥാനമാക്കി സ്റ്റാമ്പ് ഇടപാടുകേണ്ടതാണ്' എന്ന് സൂചന 3 കത്തിലൂടെ സർക്കാർ നിർദ്ദേശം നൽകിയിരുന്നു .

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എന്നാൽ ഇത്തരം ആധാരങ്ങളിൽ രേഖപ്പെടുത്തികാണുന്ന പ്രതിഫല
തുകയുടെ ആധികാരികത പരിശോധിക്കാതെ രജിസ്റ്ററിംഗ് ഉദ്യോഗസ്ഥർ ആധാ
രങ്ങൾ രജിസ്റ്റർ ചെയ്യുന്നതുമൂലം സർക്കാരിന് ഭീമമായ റവന്യൂ നഷ്ടം ഉണ്ടാകു
ന്നുവെന്ന് അക്കൗണ്ടന്റ് ജനറൽ നിരവധി ആഡിറ്റ് റിപ്പോർട്ടുകളിലൂടെ ചൂണ്ടി
ക്കാണിക്കുന്നതിനാൽ തുടർന്നും നികുതി ചോർച്ച ഉണ്ടാകുന്നത് തടയുന്നതി
നായി ടി ആധാരങ്ങൾ കേരള മുദ്രപത്രനിയമം 1959 വകുപ്പ് 45 ബി പ്രകാരമുള്ള
അണ്ടർവാല്യുവേഷൻ നടപടി കൈകൊള്ളുവാൻ വേണ്ട നിർദ്ദേശം രജിസ്റ്ററിംഗ്
ഉദ്യോഗസ്ഥർക്കു നൽകുവാൻ സർക്കാർ സൂചന 1 കത്തിലൂടെ
നിർദ്ദേശിച്ചിരിക്കുന്നു .

ആയതിനാൽ ഇനിമേൽ സർവ്വേ നമ്പർ / ശരിയായ ക്ലാസിഫിക്കേഷനിൽ ന്യായവില നിർണ്ണയിക്കപ്പെടാതെ ഹാജരാക്കപ്പെടുന്ന ആധാരങ്ങളിൽ കേരള മുദ്രപത്രനിയമം 1959 വകുപ്പ് 45 ബി പ്രകാരമുള്ള അണ്ടർവാല്യുവേഷൻ നടപടി സ്വീകരിക്കേണ്ടതാണ് .

സർവ്വേ നമ്പർ സബ് ഡിവിഷൻ ചെയ്യപ്പെടുകയോ സബ് ഡിവിഷൻ വിണ്ടും വിഭജിക്കപ്പെടുകയോ ചെയ്യുന്ന സന്ദർഭങ്ങളിൽ പുതുതായി രൂപപ്പെടുന്ന സബ് ഡിവിഷൻ നമ്പറിലെ വസ്തുവിന്റെ Classification by use - മാത്യൂസർവ്വേ / സബ് ഡിവിഷൻ നമ്പറിലെ Classification by use - മായി യോജിക്കുന്ന പക്ഷം ടി മാത്യൂ സർവ്വേ / സബ് ഡിവിഷൻ നമ്പറിന് നിശ്ചയിച്ചിട്ടുള്ള അതേ ന്യായവിലയുടെ അടിസ്ഥാനത്തിൽ സ്റ്റാമ്പ് ഡ്യൂട്ടിയും രജിസ്ട്രേഷൻ ഫീസും ഈടാക്കേണ്ടതാണെന്ന് സൂചന 2 സർക്കുലറിലൂടെ നിർദ്ദേശിച്ചിട്ടുള്ളതാണ് . എന്നാൽ പുതുതായി ഉണ്ടാകുന്ന ടി സബ് ഡിവിഷൻ നമ്പറിലെ Classification by use - മാത്യൂ സർവ്വേ / സബ് ഡിവിഷൻ നമ്പറിന്റെ Classification by use - മായി യോജിക്കാതെ കാണുന്ന ആധാരങ്ങളിൽ ഇനിമേൽ കേരള മുദ്രപത്രനിയമം 1959 വകുപ്പ് 45 ബി പ്രകാരമുള്ള അണ്ടർവാല്യുവേഷൻ നടപടി സ്വീകരിക്കേണ്ടതാണ് .

✓

മേൽ നിർദ്ദേശങ്ങൾ രജിസ്റ്ററിംഗ് ഉദ്യോഗസ്ഥർ ഫലപ്രദമായി നടപ്പിലാക്കുന്നുവെന്ന് ജില്ലാ രജിസ്ട്രാർ നിരീക്ഷിക്കേണ്ടതുമാകുന്നു .ഈ സർക്കുലർ സൂചന (2) സർക്കുലറിന്റെ അനുബന്ധമായി പുറപ്പെടുവിച്ചിട്ടുള്ളതാണ്.

ഒപ്പ്

രജിസ്ട്രേഷൻ ഇൻസ്പെക്ടർ ജനറൽ

അംഗീകാരത്തോടെ

രജിസ്ട്രേഷൻ ജോയിന്റ് ഇൻസ്പെക്ടർ ജനറൽ

പകർപ്പ് :

3/10

- 1.എല്ലാ രജിസ്ട്രേഷൻ ഡി.ഐ.ജി മാർക്കും
- 2.ജില്ലാ രജിസ്ട്രാർ(ജനറൽ ട്രെയിഡിംഗ്) മാർക്കും
(ജില്ലാ രജിസ്ട്രാർ(ജനറൽ)തങ്ങളുടെ പരിധിയിലെ സബ് രജിസ്ട്രാർമാർക്ക് പകർപ്പ് നൽകി കൈപ്പറ്റ് വാങ്ങി സൂക്ഷിക്കേണ്ടതാണ്.)
- 3.(ബ്രാഞ്ച് ഓഫീസർ/സെക്ഷൻ സൂപ്രണ്ടുമാർ.
- 4 .ഫയൽ /സ്റ്റോക്ക് ഫയൽ.

രജിസ്ട്രേഷൻ വകുപ്പ്
രജിസ്ട്രേഷൻ ഇൻസ്പെക്ടർ ജനറലിന്റെ കാര്യാലയം

പൊതുക്കുറിമാനം

IGR/8135/2017-ARA.

20/02/2018

വിഷയം : രജിസ്ട്രേഷൻ വകുപ്പ് - ലോക്കൽ ആഡിറ്റ് റിപ്പോർട്ടുകൾ സമയബന്ധിതമായി തീർപ്പാക്കുന്നതിനായുള്ള നിർദ്ദേശങ്ങൾ- സംബന്ധിച്ച് ;
സൂചന : ബഹു. നീകതി വകുപ്പ് സെക്രട്ടറിയുടെ സാന്നിധ്യത്തിൽ രജിസ്ട്രേഷൻ ഇൻസ്പെക്ടർ ജനറലിന്റെ അദ്ധ്യക്ഷതയിൽ 13.10.2017ന് സെക്രട്ടേറിയറ്റ് ഡർബാർ ഹാളിൽ വെച്ചു നടന്ന ഉന്നത ഉദ്യോഗസ്ഥരുടെ യോഗത്തിന്റെ നടപടിക്കുറിപ്പ് .

അക്കൗണ്ടൻ്റ് ജനറൽ രജിസ്ട്രേഷൻ വകുപ്പിലെ വിവിധ ആഫീസുകളിൽ ആഡിറ്റ് നടത്തി മുന്നോട്ടു വരുന്ന റിമാർക്കുകൾക്ക് വ്യക്തവും വിശദവുമായ വിശദീകരണം സമയബന്ധിതമായി സമർപ്പിക്കുന്നതിലും, ടി റിപ്പോർട്ടുകളിൽ സ്വീകരിക്കുന്ന നടപടികൾ തീർപ്പാക്കുന്നതിലും വകുപ്പിലെ ഉദ്യോഗസ്ഥർ നിരന്തരം വീഴ്ച വരുത്തുന്നതായി ശ്രദ്ധയിൽപെടുന്നു. ആയതിനാൽ ഇത്തരത്തിലുള്ള കാലതാമസം ഒഴിവാക്കുന്നതിലും നടപടികൾ സമയബന്ധിതമായി തീർപ്പാക്കുന്നതിനുമായി ചുവടെ ചേർത്തിട്ടുള്ള നിർദ്ദേശങ്ങൾ പുറപ്പെടുവിക്കുന്നു.

1. ആഡിറ്റ് നോട്ട് :

ആഡിറ്റ് ടീം ആഫീസ് പരിശോധന നടത്തുമ്പോൾ കണ്ടെത്തുന്ന റിമാർക്കുകൾക്ക് പരിശോധനാവേളയിൽ അപ്പപ്പോൾ തന്നെ ടി ആഫീസിലെ മേധാവിയിൽ നിന്നും വിശദീകരണം ആവശ്യപ്പെടാറുള്ളതാണ്. രജിസ്റ്ററുകളിലെ പതിവുകൾ രേഖപ്പെടുത്തുന്നതിൽ വന്നിട്ടുള്ള നിസ്സാരമായ വീഴ്ചകൾക്കോ, ആധാരത്തിൽ റവന്യൂ നഷ്ടം ഉണ്ടായിട്ടുണ്ട് എന്ന് തെറ്റായി കണക്കാക്കി എടുത്തിട്ടുള്ള റിമാർക്കുകൾക്കോ ആയിരിക്കാം വിശദീകരണം ആവശ്യപ്പെടുന്നത്. എന്നാൽ അത്തരം സന്ദർഭങ്ങളിൽ 'വിശദീകരണം പിന്നീടു സമർപ്പിച്ചുകൊള്ളാം' എന്ന നിരന്തരവാദപരമായ മറുപടിയാണ് സമർപ്പിക്കാറുള്ളതെന്നുകാണുന്നു. തന്മൂലം കഴമ്പില്ലാത്ത റിമാർക്കുകൾ സി. & എ.ജി. റിപ്പോർട്ടിൽ വരെ ഉൾപ്പെടുവാൻ ഇടയായി കാണുന്നു. റിമാർക്കുമായി ബന്ധപ്പെട്ട രേഖകൾ വ്യക്തമായി പരിശോധിച്ച് അപ്രകാരമുള്ള റവന്യൂ നഷ്ടം ഉണ്ടായിട്ടില്ല എന്ന് ആഡിറ്റ് ടീമിനെ തൃപ്തമാക്കുന്ന തന്നെ ബോധിപ്പിച്ച് ആഡിറ്റ് റിപ്പോർട്ടിൽ ഉൾപ്പെടുത്താതിരിക്കുവാൻ ശ്രമിക്കേണ്ടതിനു പകരം പ്രസ്തുത റിമാർക്ക് തന്നെ സംബന്ധിക്കുന്നതല്ല എന്നതിനാൽ നിസംഗത പാലിക്കുന്ന സബ് രജിസ്ട്രാറുമാരുടെ നിലപാട് അംഗീകരിക്കാവുന്നതല്ല.

I/11539/2018

ആയതിനാൽ ആഫീസ് പരിശോധനാ വേളയിൽ ആഡിറ്റ് ടിം കണ്ടെത്തുന്ന റിമാർക്കുകളിൽ, ആഫീസ് മേധാവിയുടെ അഭിപ്രായം തത്സമയം ആരാഞ്ഞുകൊണ്ട് നൽകുന്ന ആഡിറ്റ് നോട്ടുകൾക്ക് ആഫീസിൽ ലഭ്യമായിട്ടുള്ള രേഖകൾ വ്യക്തമായി പരിശോധിച്ച് തന്നെ വിശദീകരണം സമർപ്പിക്കുവാൻ വകുപ്പിലെ ഉദ്യോഗസ്ഥർ മേലിൽ ശ്രദ്ധിക്കേണ്ടതാകുന്നു.

2.ഫെയർവാല്യു അപാകത റവന്യൂ ഉദ്യോഗസ്ഥർക്കു റിപ്പോർട്ടു ചെയ്യുന്നത് :

സർവ്വെ നമ്പുകളിൽ ഫെയർവാല്യു ശരിയായ ക്ലാസിഫിക്കേഷനിൽ നിർണ്ണയിക്കപ്പെട്ടിട്ടില്ലാത്തതിനാൽ തുടർന്നും ഉണ്ടായേക്കാവുന്ന റവന്യൂ നഷ്ടം തടയുക എന്ന ലക്ഷ്യത്തോടെ ടി അപാകത റവന്യൂ ഉദ്യോഗസ്ഥരുടെ ശ്രദ്ധയിൽകൊണ്ടുവന്ന് പരിഹരിക്കുവാൻ അക്കൗണ്ടന്റ് ജനറൽ നിരവധി റിപ്പോർട്ടുകളിലൂടെ നിർദ്ദേശിച്ചു കണ്ടുവരുന്നു. ആയതിന് ബന്ധപ്പെട്ട സബ് രജിസ്ട്രാർ 'RDO യ്ക്ക് റിപ്പോർട്ടുചെയ്തിട്ടുണ്ട്' എന്നുള്ള വിവരമാണ് ജില്ലാ രജിസ്ട്രാർ പലപ്പോഴും അക്കൗണ്ടന്റ് ജനറലിനു വിശദീകരണമായി സമർപ്പിച്ചു കാണാറുള്ളത്. അതായത് ടി അപാകത പരിഹരിക്കപ്പെട്ടു എന്ന് റിപ്പോർട്ടു ചെയ്തുവരുന്നത് വളരെ അപൂർവ്വമായി മാത്രമേ കാണുന്നുള്ളൂ. റവന്യൂ ഉദ്യോഗസ്ഥർക്ക് റിപ്പോർട്ടു ചെയ്യുന്നതിലെ പോരായ്മയാകാം ഇത്തരത്തിലുള്ള വീഴ്ചയുടെ പ്രധാന കാരണമെന്നു കാണുന്നു. 27.03.2010 തീയതിയിലെ G.O.(Rt).77/2010/T.D. നമ്പർ സർക്കാർ ഉത്തരവു പ്രകാരം ഫെയർവാല്യു നിർണ്ണയത്തിലെ അപാകത ആദ്യ കണ്ടെത്തുവാൻ കഴിയുന്ന ഉദ്യോഗസ്ഥർ സബ് രജിസ്ട്രാർ ആണ് എന്നതിനാൽ, പ്രസ്തുത അപാകത സബ് രജിസ്ട്രാർക്കും അപ്പീൽ രൂപത്തിൽ ജില്ലാ കളക്ടർ മുൻപാകെ ബോധിപ്പിക്കുവാൻ അനുമതി നൽകി ഉത്തരവായിരുന്നു. അക്കൗണ്ടന്റ് ജനറലിന്റെ റിമാർക്കിന്റെ അടിസ്ഥാനത്തിൽ ബോധ്യപ്പെടുന്ന പ്രസ്തുത ഫെയർവാല്യു ക്ലാസിഫിക്കേഷൻ അപാകതകളും അപ്പീൽ രൂപത്തിൽ തന്നെ ജില്ലാ കളക്ടർക്കു സമർപ്പിക്കാമായിരുന്നുവെങ്കിലും അപ്രകാരമല്ലാതെ കത്ത് രൂപത്തിലാണ് സബ് രജിസ്ട്രാർ കളക്ടർക്ക് റിപ്പോർട്ടു ചെയ്തുവരുന്നത്.

ആയതിനാൽ അക്കൗണ്ടന്റ് ജനറലിന്റെ ആഡിറ്റ് റിപ്പോർട്ടുകളിൽ നിലവിൽ തീർപ്പാക്കാതെ അവശേഷിക്കുന്ന ഫെയർവാല്യു അപാകത റവന്യൂ ഉദ്യോഗസ്ഥർക്കു റിപ്പോർട്ടു ചെയ്യേണ്ടതായുള്ള ഇനങ്ങളിൽ ടി അപാകത സബ് രജിസ്ട്രാർമാർ അപ്പീൽ രൂപത്തിൽ (Form Bയിൽ) ജില്ലാ കളക്ടർക്ക് ഒരിക്കൽ കൂടി സമർപ്പിച്ച് പകർപ്പ് അതതു ജില്ലാ രജിസ്ട്രാർ(ജനറൽ) മാർക്ക് അയച്ചുകൊടുക്കേണ്ടതാകുന്നു.

3. അണ്ടർവാല്യവേഷൻ സുവോ- മോട്ടോ നടപടി :

അക്കൗണ്ടൻ്റ് ജനറൽ നിലവിൽ അണ്ടർവാല്യവേഷൻ എന്ന ഇനത്തിൽ ചൂണ്ടികാണിക്കുന്ന റിമാർക്കുകൾ ഒട്ടുമിക്കവയും തന്നെ സർവ്വെ നമ്പരുകളിൽ / ശരിയായ ക്ലാസിഫിക്കേഷനിൽ ന്യായവില നിർണ്ണയിക്കാത്തതു സംബന്ധിച്ചുള്ളതാണ്. ആയതിന് വകുപ്പിലെ ഉദ്യോഗസ്ഥർ നേരിട്ട ഉത്തരവാദികൾ അല്ല എന്നിരുന്നാലും, അക്കൗണ്ടൻ്റ് ജനറൽ മുന്നോട്ടുവയ്ക്കുന്ന ഇത്തരം റിമാർക്കുകളിൽ പ്രതിപാദിക്കുന്ന പ്രകാരമുള്ള റവന്യൂ നഷ്ടം ഉണ്ടായിട്ടുണ്ടോ എന്നു യഥാസമയം പരിശോധിക്കുന്നതിലും തന്മൂലം കണ്ടെത്തപ്പെടുന്ന നഷ്ടം സമയബന്ധിതമായി തിരിച്ചുപിടിക്കുന്നതിലും ജില്ലാ രജിസ്ട്രാർ വേണ്ടത്ര ശ്രദ്ധ കാണിക്കുന്നില്ല എന്നുള്ളത് നിലവിലെ കടിശ്ശിക റിപ്പോർട്ടുകളിൽ നിന്നും വ്യക്തമായിട്ടുള്ളതാകുന്നു. നിലവിൽ സി & എ.ജി. റിപ്പോർട്ടുകളിൽ ഉൾപ്പെട്ടിട്ടുള്ള ആധാരങ്ങളിലെ സുവോ-മോട്ടോ അണ്ടർവാല്യവേഷൻ നടപടിയിൽ വരെ കാലതാമസം വരുത്തി കാണുന്നു. ഇത്തരം കാലതാമസത്തിനുള്ള വിശദീകരണം ആവശ്യപ്പെടുമ്പോൾ ടി ആധാരങ്ങളിലെ യു.വി. നടപടികൾ ജില്ലാ രജിസ്ട്രാർ(ആഡിറ്റ്) ആണ് നടത്തിപ്പോരുന്നതെന്നും, കത്ത് ടി ജില്ലാ രജിസ്ട്രാർ(ആഡിറ്റ്) ന് കൈമാറിയിട്ടുണ്ട് എന്നുമുള്ള വിശദീകരണമാണ് ജില്ലാ രജിസ്ട്രാർ(ജനറൽ) സമർപ്പിച്ചുകാണാറുള്ളത്.

ആയതിനാൽ അക്കൗണ്ടൻ്റ് ജനറലിൻ്റെ റിമാർക്കിൻ്റെ അടിസ്ഥാനത്തിൽ സുവോ-മോട്ടോ സ്വീകരിക്കുന്ന ആധാരങ്ങളിൽ മേലിൽ ജില്ലാ രജിസ്ട്രാർ (ജനറൽ) നേരിട്ടു തന്നെ ലോക്കൽ ആഡിറ്റ് കൈകാര്യം ചെയ്യുന്ന ക്ലാർക്കിൻ്റെ സേവനം പ്രയോജനപ്പെടുത്തി സമയബന്ധിതമായി നടപടികൾ പൂർത്തീകരിക്കേണ്ടതാകുന്നു.

4. അന്തിമ ഉത്തരവ് പുറപ്പെടുവിക്കുന്നതു സംബന്ധിച്ച് :

സർവ്വെ നമ്പരുകളിൽ ശരിയായ ക്ലാസിഫിക്കേഷനിൽ വില നിർണ്ണയിക്കാത്തതുമൂലമുള്ള റവന്യൂ നഷ്ടം അക്കൗണ്ടൻ്റ് ജനറൽ കണക്കാക്കുന്നത് ഫെയർവാല്യൂ രജിസ്റ്ററിൽ അടുത്തു വരുന്ന സർവ്വെ നമ്പരുകളിൽ പ്രസ്തുത ക്ലാസിഫിക്കേഷനിൽ നിർണ്ണയിച്ചിട്ടുള്ള മൂല്യം കണക്കാക്കിയാണ്. ആയതിനാൽ ഇത്തരത്തിൽ അക്കൗണ്ടൻ്റ് ജനറൽ മുന്നോട്ടുവയ്ക്കുന്ന റവന്യൂ നഷ്ടം എല്ലായിപ്പോഴും കൃത്യമാകണമെന്നില്ല എന്നിരുന്നാലും ടി ആധാരങ്ങളിൽ ജില്ലാ രജിസ്ട്രാർ കേരളാ സ്റ്റാമ്പ് ആക്ട്, 1959, വകുപ്പ് 45B(3) പ്രകാരമുള്ള സുവോ- മോട്ടോ നടപടിയിലൂടെ കുറവു തുക തിട്ടപ്പെടുത്തി പുറപ്പെടുവിക്കുന്ന അന്തിമ ഉത്തരവ് വ്യക്തത ഉള്ളതാ തായിരിക്കേണ്ടതാകുന്നു. ജില്ലാ രജിസ്ട്രാർ തിട്ടപ്പെടുത്തുന്ന തുക അക്കൗണ്ടൻ്റ് ജനറൽ റവന്യൂ നഷ്ടമായി ചൂണ്ടികാണിക്കുന്ന തുകയിൽ നിന്നും വളരെ കുറവായി കാണുമ്പോൾ ആയതിനുള്ള വിശദീകരണം അക്കൗണ്ടൻ്റ് ജനറൽ

I/11539/2018

File No.IGR/8135/2017-ARA1

ആവശ്യപ്പെടുമ്പോൾ പലപ്പോഴും കക്ഷിയെ നേരിട്ടു കേട്ടതിൽ നിന്നും ബോധ്യപ്പെട്ടിട്ടുള്ളത് എന്നുള്ള വിശദീകരണമാണ് ജില്ലാ രജിസ്ട്രാർ സമർപ്പിച്ചുകാണാറുള്ളത്. ജില്ലാ രജിസ്ട്രാർ പുറപ്പെടുവിക്കുന്ന അന്തിമ ഉത്തരവിന് മേൽ അപ്പീൽ പരിഗണിക്കുന്നത് ജില്ലാ കോടതിയാണ് എന്നുള്ളതിനാൽ പ്രസ്തുത അന്തിമ ഉത്തരവ് കാര്യകാരണസഹിത(Speaking Orders)മായിരിക്കേണ്ടതാണെന്ന് 13.05.2014 ലെ ഫിൻ.3. 24022/2013 നമ്പർ സർക്കുലറിലൂടെ ഈ ആഫീസ് നിർദ്ദേശിച്ചിരുന്നതാകുന്നു.

The Kerala Stamp(Prevention of undervaluation of Instruments) Rules , 1968. പ്രകാരമുള്ള നടപടിയിൽ Rule 7 പ്രകാരം ജില്ലാ രജിസ്ട്രാർ പുറപ്പെടുവിക്കുന്ന അന്തിമ ഉത്തരവിന് പ്രത്യേക മാതൃകകളൊന്നും തന്നെ നിർദ്ദേശിച്ചിട്ടില്ല. ആയതിനാൽ മുൻകൂടി സെറൂ ചെയ്തിട്ടുള്ള ഫോറത്തിൽ പേര്, ആധാര നമ്പർ തുടങ്ങി അവശ്യംവേണ്ട വിവരങ്ങൾ മാത്രം എഴുതിചേർത്ത് ഉത്തരവു പുറപ്പെടുവിക്കുന്നത് ഒഴിവാക്കി ഇത് സംബന്ധിച്ച് വ്യക്തവും വിശദവും ആയ ഉത്തരവുകൾ പുറപ്പെടുവിക്കേണ്ടതാകുന്നു.

5.റിപ്പോർട്ടുകളിൽ പതിവായി കണ്ടുവരുന്ന റിമാർക്കുകൾ :

ആഫീസ് ഒബ്ജക്ഷൻ രജിസ്റ്റർ കൃത്യമായി പരിപാലിക്കണമെന്ന് ഈ ആഫീസ് നിരവധി സർക്കുലറുകളിലൂടെ നിർദ്ദേശം നൽകിയിരുന്നുവെങ്കിലും ടി വീഴ് ഇപ്പോഴും ആവർത്തിക്കുന്നതായി അക്കൗണ്ടന്റ് ജനറലിന്റെ റിമാർക്കുകളിൽ നിന്നും മനസ്സിലാക്കുന്നു. ആയതിനാൽ പതിവുകൾ കൃത്യമായി ചേർത്ത് ടി രജിസ്റ്റർ കർശനമായി പരിപാലിക്കുവാൻ ഒരിക്കൽ കൂടി നിർദ്ദേശിക്കുന്നു. പരിശോധനാവേളയിൽ ജില്ലാ രജിസ്ട്രാർ ടി രജിസ്റ്റർ കൃത്യമായും പരിശോധിച്ചിരിക്കേണ്ടതാകുന്നു

ഫർണിച്ചർ/കമ്പ്യൂട്ടർ സ്റ്റോക്ക് രജിസ്റ്ററുകൾ കൃത്യമായി പരിപാലിക്കുന്നതിൽ വീഴ് വരുത്തുന്നത് പതിവായി കണ്ടുവരുന്ന റിമാർക്കാണ്. ആയതിനാൽ കേരളാ ഫിനാൻഷ്യൽ കോഡ് വാല്യം 1 ആർട്ടിക്കിൾ 158 പ്രതിപാദിക്കുന്ന പ്രകാരം ടി രജിസ്റ്റർ പരിപാലിച്ച് ആഫീസ് മേധാവി സാക്ഷ്യപ്പെടുത്തി സൂക്ഷിക്കേണ്ടതും ആർട്ടിക്കിൾ 159 അനുശാസിക്കുന്ന പ്രകാരം വേണ്ടുന്ന പരിശോധനകൾ നടത്തേണ്ടതുമാകുന്നു.

ഹാജർ പുസ്തകവും അനുബന്ധ രജിസ്റ്ററുകളും അലക്ഷ്യമായി പരിപാലിക്കുന്നതിനെ സംബന്ധിച്ച് അക്കൗണ്ടന്റ് ജനറൽ അടുത്തകാലങ്ങളിലെ റിപ്പോർട്ടുകളിൽ റിമാർക്കെടുത്തുകാണുന്നു. ഹാജർ പുസ്തകത്തിൽ ഒപ്പു രേഖപ്പെടുത്താതെയും കൃത്യമായി അവധി രേഖപ്പെടുത്താതെയും കോളങ്ങൾ ഒഴിച്ചിടുന്നു എന്നുള്ളതാണ് പ്രധാനമായും കണ്ടുവരുന്നത്. ആയതിനാൽ ഹാജർ രജിസ്റ്റർ കൃത്യമായി പരിപാലിക്കുവാൻ ആഫീസ് മേധാവി മേലിൽ അതീവ ശ്രദ്ധ പുലർത്തേണ്ടതാകുന്നു. ജില്ലാ രജിസ്ട്രാർ ആഫീസ് പരിശോധന നടത്തുന്ന

വേളയിൽ ഹാജർ പുസ്തകം/ ലിഖ് കണക്ക്/ കാഷ്വൽ ലിഖ് രജിസ്റ്റർ എന്നിവ കൃത്യമായി പരിശോധിക്കേണ്ടതാകുന്നു.

മേൽ നിർദ്ദേശങ്ങൾ കർശനമായി പാലിച്ച് ഓഡിറ്റ് റിപ്പോർട്ടുകൾ സമയബന്ധിതമായി തീർപ്പാക്കുവാൻ നിർദ്ദേശിക്കുന്നു.

Signature Not Verified
Digitally signed by C A LATHA
Date: 2018.02.20 12:27:42 IST
Reason: Approved

REGISTRATION INSPECTOR GENERAL

പകർപ്പ്:

1. രജിസ്ട്രേഷൻ ജോയിന്റ് ഇൻസ്പെക്ടർ ജനറൽ
2. എല്ലാ ഡി.ഐ.ജി. മാർക്കും.
3. ജില്ലാ രജിസ്ട്രാർ (ജനറൽ & ആഡിറ്റ്) മാർക്കും
(ജില്ലാ രജിസ്ട്രാർ ജനറൽ തങ്ങളുടെ പരിധിയിലെ സബ് രജിസ്ട്രാർമാർക്ക് പകർപ്പ് നൽകുക.)
4. ബ്രാഞ്ച് ആഫീസർമാർ/സെക്ഷൻ സൂപ്രണ്ടുമാർ/ ഫയൽ/ സ്റ്റോക്ക് ഫയൽ.

സംഖ്യ 539831 (കേന്ദ്ര) No 012

രജിസ്ട്രേഷൻ നമ്പർ 2267/14

1. മറ്റുള്ളവർക്കു നൽകിയ	
2. വെട്ടുവെട്ടിയതിനെക്കുറിച്ച്	
3. മേൽപ്പറഞ്ഞവയുടെ വിവരങ്ങൾ	3088
4. മേൽപ്പറഞ്ഞവയുടെ വിവരങ്ങൾ	
5. പകർപ്പ് നൽകിയ	2267/14
6. മറ്റ് ഇനം നൽകിയ	

കുറവിലാക്കിയതിനെക്കുറിച്ച് 3088

നമ്പർ 2267/14

മേൽപ്പറഞ്ഞവയുടെ വിവരങ്ങൾ

മേൽപ്പറഞ്ഞവയുടെ വിവരങ്ങൾ

മേൽപ്പറഞ്ഞവയുടെ വിവരങ്ങൾ

മേൽപ്പറഞ്ഞവയുടെ വിവരങ്ങൾ

മേൽപ്പറഞ്ഞവയുടെ വിവരങ്ങൾ

മേൽപ്പറഞ്ഞവയുടെ വിവരങ്ങൾ

മേൽപ്പറഞ്ഞവയുടെ വിവരങ്ങൾ

മേൽപ്പറഞ്ഞവയുടെ വിവരങ്ങൾ

UB REGISTRAR AMARAVILLA

SRO Mutankurully
 Doc. No. 3033/2013

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മുഖ്യമന്ത്രി മുഖ്യമന്ത്രി മുഖ്യമന്ത്രി	നിലവിലുള്ള		പുതിയ		മുഴുവൻ	
	മുഖ്യമന്ത്രി	മുഖ്യമന്ത്രി	മുഖ്യമന്ത്രി	മുഖ്യമന്ത്രി	മുഖ്യമന്ത്രി	മുഖ്യമന്ത്രി
District Registrar Office Office, EKH Registration Department			RVC 2017/5494/07		Order value 1000	
			Bobu K.V 8/0 Vayalunji Sebastian		Due - 8100/-	
			Waltham 17/10/17		CC - 4000	
			7 Kaloode		DNF - 150	
						92169/-

മുഖ്യമന്ത്രി മുഖ്യമന്ത്രി 92169/-
 മുഖ്യമന്ത്രി മുഖ്യമന്ത്രി (മുഖ്യമന്ത്രി)
 2017 മുഖ്യമന്ത്രി മുഖ്യമന്ത്രി 2017

സംഖ്യ: 2010/14
 തീയതി: 20/10/17

മുഖ്യമന്ത്രി മുഖ്യമന്ത്രി
 മുഖ്യമന്ത്രി മുഖ്യമന്ത്രി

FORM TR-12

(See Rules 102 & 124 of Kerala Treasury Code)

SR3 WADAKKANCHERY

Order for payment of money to District/Sub Treasury, State Bank of

Doc. No. 4065/2016

Travancore

23/03/2016

By whom paid name Designation For whose benefit money is paid	Purpose of remittance and authority	Head of Account (major or not & detailed heads)	Amount		Order to the Bank
			Rs	P	
Sub Registrar	Deficit stamp duty Doc No. 4065/2016 Remitted on 22/3/2016	0030-stamps 7 regn 02 stamps non judicial 103 duty on impressing documents 0030- 02-103-99	46900		
TOTAL			46900		

FOURTY SIX THOUSAND AND NINE HUNDRED ONLY

Signature of Remitter

District/Sub Treasury

Received Rs

State Bank of Travancore

Date

Signature of Treasurer

Signature of Head Accountant/Section head

Signature of Treasury officer/Agent or Manager of the Bank

Note :-

- 1 The seal/stamp of the Treasury/Bank of collection shall be affixed
- 2 If remittance is in official capacity (SDO/DOO) write corresponding code in provided
- 3 If loan repayment of SDO, write instalment number in possess column.

RECEIVED

STATE BANK OF TRAVANCORE

WADAKKANCHERY

23/03/2016

OFFICE OF FILE

XXXVII Sl. No. 10000

SPD MALAPURAM
D.O. No. 8698/2012

60

അനുബന്ധം IV

KL009372849801718M

GOVERNMENT OF KERALA							
Spl 01/2018		CHALAN FORM T.R. 12			ORIGINAL		
[See Rules 102 (F) & 124 of Kerala Treasury Code] Chalan for Payment of Money into the District Treasury/ Sub Treasury/State Bank of India/State Bank of Travancore at Malappuram							
Computer seq. No.		Date			2018		
Head of Account		0030	02	103	07		
		MAJ	SMJ	MIN	SUB	DET	OBJ
*DDO Code: (Dpt.)		620			(DDO)		2
*SDO Code:							
By whom paid and Name and address of the person on whose behalf money is paid	Purpose of remittance & authority, if any			Amount in Ra.	Order to the Bank		
DISTRICT REGISTRAR (GEN) MALAPPURAM	Revenue Recovery			37044	Correct		
Signature & Designation of the Departmental Officer Countersigning the remittance	District Registrar (General) Malappuram			37,044	Receive and grant receipt		
Total	37,044			Treasury Officer			
Total in words: Rs. Thirty Seven Thousand and Forty Four Only							
Signature of Remitter							
Received Rs. (Rupees)							
Date							
Signature of Treasurer/Cashier							
Note:							
1. The Seal/Stamp of the Treasury Bank of Malappuram shall be affixed.							
2. If remittance is in official capacity (*SDO/DDO) write corresponding code in the column provided							
3. If loan repayment of SDO, write instalment number in purpose column							
15/218/2005, D.T.P. 10 Lakhs, G.P.S. © Govt. of Kerala							

~~Wen...~~
~~17.1.12~~

ബുക്ക് നമ്പർ

540992

ക്രമനമ്പർ 060

P.A. Chennier പക്കൽനിന്നും
മരല്പുറത്തെ ആധാരവും അതോ വിവരിക്കുന്ന പ്രകാരമുള്ള
പുസ്തക സ്വീകരിച്ചു.

ക്രമ നമ്പർ	വർഷം	രൂപ	പ
1. <i>Debit free for</i>			
2. <i>1450/12</i>			
3. <i>1418/12</i>		1820	
4. <i>PFA</i>			
5. പകർപ്പ്			
6. <i>1820</i>			

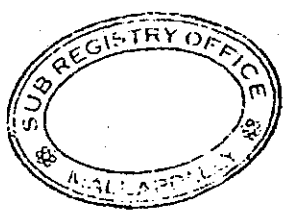
MCPY
20...-മാർച്ച്...-ാം തീയതിക്ക്
മരല്പുറത്തെ ആധാരം/വക്കോലത്തിൽ
വിട്ടിട്ടുണ്ട്.

പക്കൽ ഏൽപ്പിക്കണമെന്നു/പേരിൽ
തപാലിൽ അയക്കണമെന്നു അപേക്ഷിക്കുന്നു.
ആധാരം ഹാജരാക്കിയ (പേരും ഒപ്പും)
തീയതി...

സബ് രജിസ്ട്രാർ (അടയാളം).
20...-മാർച്ച്...-ാം പുസ്തകം...-ാം വാലയത്തിൽ
...-ാം നമ്പരായി രജിസ്റ്റർ ചെയ്ത ആധാരം ഞാൻ
തിരികെ വാങ്ങിയിരിക്കുന്നു.

(പേരും ഒപ്പും)
20...-മാർച്ച്...-ാം തീയതിക്ക് സബ് രജിസ്ട്രാർ.

G/CPT. 26/3039/2012/2,00,000*100=2/DTP.



STATEMENT OF REMEDIAL MEASURES TAKEN ON
THE REPORT OF THE COMPTROLLER AND AUDITOR
GENERAL OF INDIA FOR THE YEAR ENDED 31.03.2017(RS)
(PARAGRAPH - 5.5 to 5.10)

I	a	Name of the Department	REGISTRATION
	b	Subject/ Title of the Review/ Paragraph	Tax administration
	c	Paragraph Number	Para. 5.5
	d	Report No/Year	Report of The Comptroller And Auditor General of India for the Year Ended 31.03.2017 (RS)
II	a	Date of receipt of the Draft Para	Not treated as Draft Para (Common Introductory Para of The Report)
	b	Date of Department Reply	NA
II I		Gist of Paragraph	Receipts from stamp duty and registration fee are regulated under the Indian Stamp Act.1899(IS Act),Indian Registration Act, 1908(IR Act) and the Rules framed there-under as applicable in Kerala and are administered at the Government level by the Secretary to Government. Taxes Department.The Inspector General of Registration (IGR) is the head of the Registration Department who is empowered with the superintendence and administration of registration work. He was assisted by the District Registrars (DR) and Sub-Registrars(SR).
I	a	Does the	

V		Department Agree the fact and figures included in the paragraph	Yes
	b	If not please indicate the areas of disagreement	NA
V	a	Does the Department Agree with the Audit Conclusion	Yes
	b	If not please indicate The areas of disagreement	NA
VI		Remedial Action taken	NA.
I	a	Name of the Department	REGISTRATION
	b	Subject/ Title of the Review/ Paragraph	Internal audit
	c	Paragraph Number	5.6
	d	Report No/Year	Report of The Comptroller And Auditor General of India for the Year Ended 31.03.2017 (RS)
II	a	Date of receipt of the Draft Para	Not treated as Draft Para (Common Introductory Para of The Report)
	b	Date of Department Reply	NA
II I		Gist of Paragraph	Inspector General of Registrartion (IGR), Kerala monitors the functioning of the Internal Audit Wing(IAW) of the Registration

			<p>Department. The sub-registry offices are audited annually. The total number of staff deputed for the internal audit work in the Department is 66. There is no separate manual for internal audit in the Department. The auditee offices are selected after giving special preference to those offices where the Registering Officer is due to retire shortly, which itself is a risk analysis aimed at avoiding revenue loss. During 2016-17, IAW audited 267 units out of 296 units planned for audit and pointed out 2,234 observations. During the year 2016-17, 4,386 audit observations could be cleared out of the 8,357 outstanding observations, which was 52.48 <i>per cent</i> of the outstanding observations.</p>
I V	a	Does the Department Agree the fact and figures included in the paragraph	Yes
	b	If not please indicate the areas of disagreement	NA
V	a	Does the Department Agree with the Audit Conclusion	Partially
	b	If not please indicate The areas of disagreement	High volumes of work and inadequate staff strength are the main reasons for the audit arrears. All the documents are registered based on fair value/consideration value (whichever is higher) from 01.04.2010 onwards.Hence it is imperative to

			<p>check each and every document during audit, with respect to the misclassification of fair value, non-adoption of fair value, incorrect adoption of fair value etc .This is very time consuming process. Under these circumstances, 5 week days seems not to be sufficient to carry out the entire audit in a particular unit. Hence it is not possible on the part of the District Registrar (Audit) who has been entrusted to audit in Sub Registrar offices to cover all offices in the stipulated time schedule for the particular year. Despite that,the department has taken sincere efforts to clear maximum arrears and to clear off audit observations.</p> <p>The audit reports are being issued every year.So there exists huge arrears as pointed out by C&AG.</p>
V I		Remedial Action taken	<p>At present the District Registrars are following the instructions contained in the Internal Audit Manual of Finance Department and the Kerala Registration Manual Orders 702-764 for conducting Annual Inspection and Internal Audit, Duties of Registrar and Camp Clerks, inspection and audit procedures regarding Registers, Indexes, Account books etc are well demarcated in the Kerala Registration Manual order.</p> <p>The Internal Audit Manual preparation is in the final stage. A Committee has been constituted vide order No.RR1-5066/2018 dated 09/12/2021 of IGR for the</p>

			preparation of the Internal Audit Manual and the Joint IGR has been appointed as the Co-ordinator of the said Committee. (Copy enclosed)
I	a	Name of the Department	REGISTRATION
	b	Subject/ Title of the Review/ Paragraph	Results of audit
	c	Paragraph Number	5.7
	d	Report No/Year	Report of The Comptroller And Auditor General of India for the Year Ended 31.03.2017(RS)
II	a	Date of receipt of the Draft Para	Not treated as Draft Para (Common Introductory Para of The Report)
	b	Date of Department Reply	NA
II I		Gist of Paragraph	The records of 69 offices relating to Registration Department were test checked during 2016-17. Non/short-levy of stamp duty and registration fee and other irregularities amounting to ₹ 1.70 crore were detected in 143 cases. During the course of the year, the Department accepted under-valuation and other deficiencies involving ₹ 0.57 crore in 39 cases. An amount of ₹ 0.10 crore was realised in 35 cases during the year, of which, eight cases involving ₹ 0.02 crore pertained to 2016-17.

I V	a	Does the Department Agree the fact and figures included in the paragraph	Yes
	b	If not please indicate the areas of disagreement	NA
V	a	Does the Department Agree with the Audit Conclusion	Partially
	b	If not please indicate The areas of disagreement	<p>1. The Accountant General has pointed out several instances of undervaluation in the registered documents. The Department usually admits and accepts these audit objections and take prompt measures to realize the deficit amount from the parties concerned invoking the provisions stipulated under Section 45 B (3) of the Kerala Stamp Act,1959 i.e, initiating suo-motu action by the District Collector/District Registrar. Section 45 B(3) is the relevant provision applied by the Registrar to recover the deficit amount from the parties. This is a time consuming process that has to be carried out by the District Registrar by adhering to various provisions of the Kerala Stamp Act, 1959 and rules 4,5,6 and 7 of the Kerala Stamp (Prevention of Undervaluation of Instruments) Rules, 1968. Serving of notices, obtaining responses from the parties to the said</p>

			<p>notices, filing of representations, proposed hearing, passing of orders, time taken by the party to remit the amount so ordered, RR action in defaulting cases etc. will take a considerable period of time for completing the entire process.</p> <p>Hence there occurs some amount of delay to realise the deficit amount.</p> <p>2. District Registrar has to act in a quasi-judicial authority while deciding the UV cases. The final value decided by the District Registrar may be varying depending on the circumstance of each and every case.</p> <p>Therefore there always exist a difference in the amount determined by the District Registrar and the amount arrived by AG. Hence the figures pointed out by the AG do not correlate with the actual determined figure.</p>
V I		Remedial Action taken	NA
I	a	Name of the Department	REGISTRATION
	b	Subject/ Title of the Review/ Paragraph	Short collection of stamp duty and registration fee due to incorrect classification of landed properties (Sub Registry Office, Kuttanellur)
	c	Paragraph Number	Para. 5.8
	d	Report No/Year	Report of The Comptroller And Auditor General of India for the Year Ended 31.03.2017 (RS)

II	a	Date of receipt of the Draft Para	17.06.2017
	b	Date of Department Reply	17.07.2017
II I		Gist of Paragraph	<p>In Sub Registry Office, Kuttanellur, scrutiny of documents (June 2016) revealed that a sale deed was registered conveying 178.88 Ares of land and one building for ₹ 4.82 crore. As per the document, the property had access to <i>Panchayat road</i>. Audit conducted a joint physical inspection along with the Sub-Registrar and Village Officer and observed that the plot had access to the PWD Road. Fair value for plot with PWD road access in the said survey number was not fixed nor applied rate of similar survey number for the classification of land with PWD road access. Sub-Registrar did not report this to the District Collector for necessary action. The incorrect classification of land by Sub Registrar, Kuttanellur resulted in undervaluation of documents amounting to ₹ 3.13 crore and consequent short collection of stamp duty and registration fee of ₹ 25.02 lakh.</p> <p>On this being pointed out (March 2017), Government stated (September 2017) that <i>suo motu</i> action on document under section 45B(3) of Kerala Stamp Act,1959, for suspected undervaluation was initiated.</p>

I V	a	Does the Department Agree the fact and figures included in the paragraph	Partially
	b	If not please indicate the areas of disagreement	<p>On scrutiny of the recital of document No.1067/2015 , it is revealed that out of the four boundaries east, west and north sides are bordered with panchayath road and no mention was there about the Thrikkur - Ollur PWD road . So east, west and northern sides of the property in the document are bordered with Panchayath road alone. As per the Fair value Register, Survey No's 620 &621 were seen classified as Residential Plot with Panchayath road access.</p> <p>Since the document and fair value register underlines that the property is with panchayath road access, the registering officer had adopted the fair value fixed for panchayath road. It may also be considered that even the Audit Team could find out the exact nature of that road only upon physical verification. The only method available for the registering officers to find out the exact nature of a land at the time of registration is through the recitals in the document presented and from the registers available in the office. Hence after considering the above facts, it is obvious that the Sub Registrar concerned had performed his duties in good faith without any dereliction.</p>
V	a	Does the	

		Department agree with the Audit Conclusion	Yes
	b	If not please indicate the areas of disagreement	NA
V I		Remedial Action taken	<p>District Registrar (General) Thrissur has initiated <i>Suo-Motu</i> Undervaluation proceedings as per section 45B(3) of the Kerala Stamp Act,1959 and has issued the final order to remit the deficit amount thus arrived. However the aggrieved party had approached the Hon'ble High Court by filing WP(C) No. 678/2021 and the matter is now pending before the Hon'ble Court.</p> <p>The Department has also intimated the said matter to the Revenue authorities for fixing the Fair Value as per the appropriate classification.</p>
I	a	Name of the Department	REGISTRATION
	b	Subject/Title of the Review/ Paragraph	Short collection of stamp duty and registration fee due to incorrect classification of landed properties (Sub Registry Office,Kottapady)
	c	Paragraph Number	Para. 5.8
	d	Report No/Year	Report of The Comptroller And Auditor General of India for the Year Ended 31.03.2017 (RS)
II	a	Date of receipt of the	20.06.2017

		Draft Para	
	b	Date of Department Reply	17.07.2017
II I		Gist of Paragraph	<p>In Sub-Registry Office, Kottapady, scrutiny of document (June 2016) revealed that a sale deed was registered conveying 21.045 Ares of land for ₹ 87.50 lakh. According to the fair value register, the property was classified as a wet land. While scrutinising the documents, it was observed that there was a theatre in that plot. Audit conducted a joint physical inspection along with the Sub Registrar and Village Officer and observed that the plot was a commercially important one having access to PWD road. But fair value was not fixed for commercially important plot. Thus, the plot was misclassified by Sub Registrar, Kottapady as wet land instead of commercially important plot. Sub Registrar did not report this to the District Collector for necessary action. The incorrect classification of land resulted in undervaluation of document amounting to ₹ 27.23 lakh and consequent short collection of stamp duty and registration fee of ₹ 2.72 lakh.</p> <p>On this being pointed out (March 2017), Government stated (September 2017) that <i>suo motu</i> action on document under section 45B(3) of Kerala Stamp Act,1959, for suspected undervaluation was</p>

			initiated.
I V	a	Does the Department agree the fact and figures included in the paragraph	Yes
	b	If not please indicate the areas of disagreement	NA
V	a	Does the Department agree with the Audit Conclusion	Yes
	b	If not please indicate the areas of disagreement	NA
V I		Remedial Action taken	District Registrar(General), Thrissur has initiated <i>suo-motu</i> Undervaluation proceedings on Document No.815/2012 and realised an amount ₹ 65,340/- (Rupees Sixty Five Thousand Three Hundred and Forty only) from the party concerned on 14.09.2018 through the Compounding scheme.(Copy of T.R.5 Receipt attached). Considering the above facts, it is requested that the item may kindly be dropped.
I	a	Name of the Department	REGISTRATION
	b	Subject/ Title of the Review/ Paragraph	Short collection of stamp duty and registration fee due to incorrect adoption of value of land. (SRO Chalakkudy)
	c	Paragraph Number	Para. 5.9

	d	Report No/Year	Report of The Comptroller And Auditor General of India for the Year Ended 31.03.2017 (RS)
II	a	Date of receipt of the Draft Para	07.07.2017
	b	Date of Department Reply	07.08.2017
II I		Gist of Paragraph	Scrutiny of documents (October 2016) in Sub Registry Office, Chalakkudy, revealed that four sale deeds were registered in survey No.1827/2 on the same day (1 January 2013) conveying 148.89 Ares of land for ₹ 26.19 lakh to the same purchaser. Scrutiny of previous documents revealed that the present executants of the entire area of 148.89 Ares got possession and titles of the land from a single Document No.6874/2005. Hence Audit conducted a joint physical inspection along with the Sub Registrar and Village Officer and observed that the entire area of 148.89 Ares lay in a single stretch of land having PWD road access. The registering authority collected stamp duty and registration fee at the rate applicable to land with PWD road access only for 4.05 Ares of land (Document No.41/2013) instead of for entire stretch of land. The fair value for residential plot with PWD road access in survey No. 1827/2 was not fixed. The incorrect adoption of value of land resulted in

			<p>undervaluation of the property to the tune of ₹ 1.23 crore. The Sub Registrar, Chalakkudy did not report the undervaluation to the District Collector as stipulated in the Act. This resulted in short collection of stamp duty and registration fee of ₹ 11.04 lakh.</p> <p>On this being pointed out (March 2017), Government stated (September 2017) that <i>suo motu</i> action on document under section 45B(3) of Kerala Stamp Act,1959, for suspected undervaluation was initiated.</p>
I V	a	Does the Department Agree the fact and figures included in the paragraph	Partially
	b	If not please indicate the areas of disagreement	<p>Mr.Xavier & Mr.Abdul Muneer got possession of the land in 2008 through Document Nos. 3118/08 , 3119/08 , 3148/08 and 3149/08. Among these four documents, Document Nos. 3119/08 (4.05 Ares) and 3148/08 (76.03 Ares) were executed in the name of Xavier alone and the remaining two Document Nos. 3118/08(4.05Ares) and 3149/08(64.78Ares) were executed in favour of Xavier and Abdul Muneer together.</p> <p>In 2013 , out of 148.89 ares of land ,76.1 ares & 4.5 ares were acquired by the Company from the legal heirs of deceased Xavier through Document Nos. 39/2013 & 40/2013 , since Xavier alone was the owner of</p>

		<p>that plots. The remaining parts were acquired from both the legal heirs of the deceased Xavier and Mr. Abdul Muneer through Document Nos. 41/2013 & 42/2013 . So it is clear that , even though the properties were seen in a single stretch of land, it has to be considered as different plots , since they were occupied by different persons.The prior deeds of Document Nos. 39/2013, 40/2013, 41/2013 and 42/2013 were Document Nos. 3148/2008, 3119/2008, 3118/2008 and 3149/2008 respectively. The extent of land transferred in the deed executed in 2008 and in 2013 are the same. This fact was, unfortunately, not brought to the notice of the Audit team. Hence they considered the deed No.6874/2005 as the prior deed of 2013 instead of taking the deed of 2008.</p> <p>A vast area of land, that is 148.89 Ares were seen as single plot and were occupied by two persons together through a single deed (6874/2005) executed almost eight years back in 2005, is not a valid reason to consider the entire property in one classification for the present transaction. The registering officers are also not entitled to interfere with the transaction of property and it is up to the parties to decide how their property is to be sold,i.e, whether through a single deed or through multiple deeds.</p> <p>The registering officers have to assess the value of a document by</p>
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considering the recitals of the document presented before them and as per the records available in their office and they are not empowered to physically verify the sites which is not at all practical at the time of registration of the documents.

It is clarified in the Kerala Registration Manual paragraph No.220 that *"In determining the nature of a document for assessment of stamp and fee , a registering officer need not go beyond what is expressed on the document . He is not bound to consider the effect or implications thereof."*

Absence of Fair Value :

As per section 28A of the Kerala Stamp Act , 1959 , the Revenue Divisional Officer is the Competent Authority to fix the fair value of land in the State. Fair value determination is a complex and difficult task which took almost 4 years to complete. Also, there crept many errors/anomalies like the omission of Survey numbers, Re-survey numbers, missing of survey sub division numbers, incorrect classification of land, missing of classification, clerical errors related to classification and value etc. Such omissions and errors caused many difficulties to the Public and the Registering Officers.

Since the correct survey sub division number/classification was found missing, the registering authority is compelled to register the

			<p>documents with the consideration set forth by the party.</p> <p>In the remarked documents, for Survey No. mentioned as 1827/2, fair value was not fixed. However for Survey No. 1827/1, fair value has already been fixed in six classifications and therefore the mentioned documents were registered by adopting the same.</p>
V	a	Does the Department Agree with the Audit Conclusion	Yes
	b	If not please indicate The areas of disagreement	NA
V I		Remedial Action taken	<p>The District Registrar (General) Thrissur has initiated <i>Suo-Motu</i> Undervaluation proceedings as per section 45B(3) of the Kerala Stamp Act,1959 in all the three documents and final orders have been issued directing the parties concerned to remit the deficit amount in time. As the parties have not responded to the said orders, the department has now forwarded it to the District Collector for initiating Revenue Recovery Proceedings. (Copies enclosed).The parties concerned have approached the Hon'ble District Court, Thrissur by filing CMA Nos. 95/2019, 94/2019 and 93/2019 for Document Nos.39/2013, 40/2013 and 42/2013 respectively and the matter is still pending before the Hon'ble Court.</p>

			The Department has also intimated the matter to the Revenue Officials concerned to rectify the above mistake in the Fair Value fixation.
I	a	Name of the Department	REGISTRATION
	b	Subject/ Title of the Review/ Paragraph	Purchase of land in excess of the ceiling prescribed under Kerala Land Reforms Act,1963 (Sub Registry Office, Vellanad)
	c	Paragraph Number	Para. 5.10
	d	Report No/Year	Report of The Comptroller And Auditor General of India for the Year Ended 31.03.2017(RS)
II	a	Date of receipt of the Draft Para	25.07.2017
	b	Date of Department Reply	22.09.2017
II I		Gist of Paragraph	On behalf of a company, M/s Poabs Granites Private Ltd, Sri Joseph Jacob, the Director of the company purchased a total land of 17.69 Acres (716.10 Ares) in Aruvikkara and Vellanad Villages in 25 separate sale deeds for a total consideration of ₹ 1.51 crore from various persons. Apart from that on behalf of the company, wife (Managing Partner of the company) of the individual also purchased total land of 2.17 Acres (88 Ares) in Aruvikkara Village in four separate sale deeds for a total consideration of ₹ 43 lakh from various persons. The company owns 19.86 Acres, which was in

			<p>excess of the ceiling prescribed by Section 82(1)(d) of KLR Act,1963 to the extent of 4.86 Acres than the allowable limit of 15 Acres. Though the company registered various purchases, it did not disclose the extent of landed property owned at the time of such transactions. Registration Department did not comply with the provisions of the Act resulting in irregular purchase of excess land.</p> <p>On this being pointed out (April 2017), Government replied (November 2017) that <i>suo motu</i> action was initiated against the company. Government also stated that strict instructions were issued to Registration Department to insist for the declaration regarding the extent of land holding at the time of registration.</p>
I V	a	Does the Department Agree the fact and figures included in the paragraph.	No
	b	If not please indicate the areas of disagreement	The Audit report points out that the company had acquired 4.86 Acres in excess of the ceiling limit through 29 separate sale deeds registered during 2011 to 2015 at SRO Vellanad. These documents have been registered in a span of five years and several Sub Registrars were in charge of the registration during this period.

			<p><i>Section 120 of the Kerala Land Reforms Act, 1963 runs as follows:</i></p> <p><i>(1) After the commencement of the Kerala Land Reforms (Amendment) Act, 1969, no document relating to any transfer of land shall be received for registration under the Indian Registration Act, 1908, unless the transferor and transferee make separate declarations in writing (in duplicate) in such form as may be prescribed as to the total extent of land held by him.</i></p> <p><i>(1A) The registering officer shall forward a copy of the declarations made under sub-section (1) to the officer authorised by the Government in this behalf for such action as may be necessary.</i></p> <p><i>(2) If any person makes any declaration before the registering officer under sub-section (1), which he knows or has reason to believe to be false, he shall be punishable with fine not exceeding one thousand rupees.</i></p> <p><i>Also, Rule 30(vii) of Registration Rules (Kerala) runs as follows:</i></p> <p><i>No document relating to any transfer of land shall be accepted for registration unless the transferor and the transferee make separate declarations in writing in duplicate in such form as may be prescribed under the Kerala Land Reforms Act, 1963 (1 of 1964) as to the total extent of land held by him.</i></p> <p>So the registering officers are</p>
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			directed only to verify whether the declarations in Form No. 58 have been filed along with the document. The refusal of registration is possible only when such declarations have not been filed. The examination of the declaration and further action on excess holdings are vested with the Revenue department [sub-section (1A) &(2) of Section 120 of the Kerala Land Reforms Act,1963.].
V	a	Does the Department Agree with the Audit Conclusion	Partially
	b	If not please indicate The areas of disagreement	<p>Further action in this matter is to be taken by the Revenue Department. As per letter No.RSA(HQ)V/22-382/2016-17/679 dated 01/12/2016, the Accountant General had sent a letter to the Thahsildar, Taluk office, Nedumangad seeking further action in the matter. (Copy enclosed)</p> <p>Among the remarked 29 sale documents, 25 were registered during 2011 to 2014, which means that the ceiling limit of 15 Acres had exceeded in 2014 itself. Section 120A of the Kerala Land Reforms Act,1963 states that notwithstanding anything contained in the Registration Act,1908(Central Act 16 of 1908), where the District Collector or any other officer authorised by the Government in this behalf informs the registering officer in writing that there are reasonable grounds to believe that any document relating to transfer of land which may be</p>

			<p>presented before him for registration is intended to defeat the provisions of the Act, such registering officer shall not register such document until the District Collector or the officer so authorised, as the case may be, informs the registering officer that the transfer is not intended to defeat the provisions of the Act. If the provision in the above stated section were invoked by the District Collector/authorised officer by informing the matter in writing to the registering officer concerned in 2014 itself, further registrations after 2014 could have been avoided.</p>
<p>V I</p>		<p>Remedial Action taken</p>	<p>A public memorandum numbered as IGR/8803/2017-RR9 dated 23.09.2017 in this matter already been issued by the IGR. As per the memorandum, all the Registering Officers have been directed to get Declaration (Form No. 58) under section 120 of the Kerala Land Reforms Act, 1963 from the concerned parties and to forward it to the respective Taluk Thahsildars as stipulated under section 120(1A) of the Act. (Copy enclosed)</p>

Cef

സുരേഷ്കുമാർ എസ്.
 ട്രെയിനിങ്ങ് ഓഫീസർ
 ടി.പി.ഒ. ഓഫീസ്
 ഗവൺമെന്റ് സെക്രട്ടേറിയറ്റ് തിരുവനന്തപുരം
 ഫോൺ: 9771-2518248

രജിസ്ട്രേഷൻ വകുപ്പ്

രജിസ്ട്രേഷൻ ഇൻസ്പെക്ടർ ജനറലിന്റെ നടപടിക്രമങ്ങൾ
(ഹാജർ, ശ്രീ.കെ.ഇൻപശേഖർ.ഐ.എ.എസ്)

വിഷയം: രജിസ്ട്രേഷൻ വകുപ്പ് - ഇന്റേണൽ ഓഡിറ്റ് വിംഗ് - വകുപ്പിന്റെ ഇന്റേണൽ ഓഡിറ്റ് മാനുവൽ തയ്യാറാക്കുന്നത് സംബന്ധിച്ച കമ്മിറ്റി രൂപീകരിച്ച് ഉത്തരവാകുന്നു.

സൂചന: ഈ ഓഫീസിലെ 15.09.2015 തീയതിയിലെ ഫീൻ 8-10791/13 നമ്പർ ഉത്തരവ്.

ഉത്തരവ് നമ്പർ ആർ.ആർ 1- 5066/2018 തിരുവനന്തപുരം തീയതി 09/12/2021

രജിസ്ട്രേഷൻ വകുപ്പിലെ ഇന്റേണൽ ഓഡിറ്റ് മാനുവൽ തയ്യാറാക്കുന്നതിനായി ചുവടെ ചേർക്കുന്ന ജീവനക്കാരെ അംഗങ്ങളായി നിശ്ചയിച്ചുകൊണ്ട് ഒരു കമ്മിറ്റി രൂപീകരിച്ചുകൊണ്ട് ഇതിനാൽ ഉത്തരവാകുന്നു.

1. ശ്രീ.പി.കെ.സാജൻ കുമാർ (രജിസ്ട്രേഷൻ ജോയിന്റ് ഇൻസ്പെക്ടർ ജനറൽ)
2. ശ്രീ.ഒ.എ.സതീശ് (രജിസ്ട്രേഷൻ ഡെപ്യൂട്ടി ഇൻസ്പെക്ടർ ജനറൽ ഉത്തര മദ്ധ്യ മേഖലാ തൃശൂർ)
3. ശ്രീ.സിജോയി പിറ്റർ.സി.വി. (ലോ ഓഫീസർ)
4. ശ്രീമതി.രഞ്ജു.റ്റി (ഫിനാൻസ് ഓഫീസർ)
5. ശ്രീ.പി.പി.നൈനാൻ (ജില്ലാ രജിസ്ട്രാർ [ജനറൽ] പത്തനംതിട്ട).

രജിസ്ട്രേഷൻ ജോയിന്റ് ഇൻസ്പെക്ടർ ജനറൽ ഈ കമ്മിറ്റിയുടെ കോ-ഓഡിനേറ്റർ ആയിരിക്കുന്നതാണ്.

ഈ കമ്മിറ്റി രജിസ്ട്രേഷൻ വകുപ്പിലെ ഇന്റേണൽ ഓഡിറ്റ്/ പരിശോധനാ വിഭാഗത്തിന്റെ ഘടന, ഓഡിറ്റ്/ പരിശോധനയ്ക്ക് വിധേയമാക്കേണ്ട രജിസ്റ്ററുകൾ, രേഖകൾ, ഓഡിറ്റ്/ പരിശോധനാ നടത്തേണ്ട വിധം, ഓഡിറ്റ്/ പരിശോധനാ റിപ്പോർട്ടിന്റെ ഘടന, ഓഡിറ്റ്/ പരിശോധനാ റിപ്പോർട്ടുകളിലെ വീഴ്ചകൾ പരിഹരിക്കുന്ന വിധം എന്നിവ സംബന്ധിച്ച വിവരങ്ങൾ, സർക്കാരം വകുപ്പും പുറപ്പെടുവിച്ചിട്ടുള്ള ഉത്തരവുകൾക്കും നിർദ്ദേശങ്ങൾക്കും വിധേയമായി തയ്യാറാക്കി 2021 ഡിസംബർ മാസം 31-ാം തീയതിക്കു മുമ്പായി രജിസ്ട്രേഷൻ വകുപ്പിലെ ഇന്റേണൽ ഓഡിറ്റ് മാനുവലിന്റെ കരട്

തയ്യാറാക്കി രജിസ്ട്രേഷൻ ഇൻസ്പെക്ടർ ജനറലിനു സമർപ്പിക്കേണ്ടതാണ്.

കരകളും സബ് രജിസ്ട്രാർ ഓഫീസിലെ ഹെഡ് ക്ലർക്ക് ശ്രീ.ഷിജു.ആർ.എസ്, നേമം സബ് രജിസ്ട്രാർ ഓഫീസിലെ സീനിയർ ക്ലർക്ക് ശ്രീ.പ്രശാന്ത്.പി.എസ് എന്നിവരെ ഇന്റേണൽ ഓഡിറ്റ് മാനുവൽ പരിഷ്കരണം സംബന്ധിച്ച ജോലികൾക്കായി ഈ ഓഫീസിൽ നിയമിച്ച് ഉത്തരവാകുന്നു. ടി ജീവനക്കാർ ഉടൻ പ്രാബല്യത്തിൽ അതാത് സബ് രജിസ്ട്രാർ ഓഫീസിൽ നിന്നും വിട്ടുതൽ ചെയ്ത് ഈ ഓഫീസിൽ ഹാജരാക്കേണ്ടതാണ്.

സൂചന പ്രകാരം രൂപീകരിച്ചിരുന്ന കമ്മിറ്റിയുടെ പ്രവർത്തനം ഇതിനാൽ അവസാനിപ്പിച്ചിരിക്കുന്നു.

Digitally signed by
INBASEKAR K IAS
Date: Thu Dec 09 16:21:38 IST
2021
Reason: Approved

രജിസ്ട്രേഷൻ ഇൻസ്പെക്ടർ ജനറൽ

പകർപ്പ്:

- 1.ബന്ധപ്പെട്ട ജീവനക്കാർ
- 2.എല്ലാ മേഖലാ ഡി.ഐ.ജി മാർക്കും/ ജില്ലാ രജിസ്ട്രാർമാർക്കും
- 3.ആസ്ഥാന ഓഫീസിലെ എല്ലാ ബ്രാഞ്ച് ഓഫീസർമാർക്കും/ സെക്ഷൻ സൂപ്രണ്ടുമാർക്കും
- 4. സ്റ്റോക്ക് ഫയൽ

OTD 815/12-50 mlb. 65340

23 287/2014, 10,000x100x2, G.P.S. & Govt. of Kerala.

ORIGINAL

FORM T. R. 5

[See Rule 90 (a)]

Acknowledgement for Receipt of Money

Receipt BK No 0916384

Book No 09164

Office of the

Station

Date 14/12/14

Received from

Handwritten signature and text: 65340/12-50 mlb. 65340
only) on account of
and credited to Cash Book

Page No

Item No

on

Initials of Cashier or Accountant

Initials of Head of Office

Req. No. : 2019/10463/08

Date : 29/11/2019

FORM-24

[See Section 69 (2)]

Requisition for recovery of amount other than Public Revenue due on land which is recoverable under the act

Where as

(1) Shri P J GEORGE

S. O. JOSEPH, PARAMBATHUSSERIL HOUSE, SANGAMAMLLANE, MAMANGALAMKARA-682024

(Principal debtor)

[District : Ernakulam, Taluk : Kanayannur, Village : Edappally South]

has to pay the sum of Rs. 581260/- (Rupees Five Lakh Eighty One Thousand Two Hundred and Sixty Only) on account of Under Valued Document / Impounded Document as specified below and where as the said demand arose in your District.

I hereby request you to collect the amount as if it were an arrear of public revenue due on land which is accrued in your District. Details of amount to be recovered is given as follows

Principal Amount (Rs)	581260
Amount Due (Rs)	581260
Annual rate of Interest (On Principal Amount)	0.00 %
Interest applicable from (Date)	29/11/2019

Duly verified and certified by me this the 29th day of November 2019

VINCENT C P

Registration Department

DISTRICT REGISTRAR (GENERAL) OFFICE, Thrissur

Thrissur District

(Seal)

OTHER DETAILS

Ref. No. and Date : PUV/39/13/CKDY, 26/05/2017
 Loan A/C No. : 0030-02-103-97
 Remarks : UNDERVALUED DOCUMENT-LAR-
 PUV/39/2013/CKDY

Digitaly signed by VINCENT C P
 Date 2019.11.29 14:30:00 +05:30

* Page 5.9

Req. No. : 2019/10477/08

Date : 30/11/2019

FORM-24

[See Section 69A(2)]

Requisition for recovery of amount other than Public Revenue due on land which is recoverable under the act

Where as

(1) S/O P J GEORGE

S/O JOSTPH PAKAMBATHUSSEER, HOUSE, SANGAMAM LANE, MAMANGAI, MKARA-682024

(Principal debtor)

[District: Ernakulam, Taluk: Kanayannur, Village: Idappally South]

has to pay the sum of Rs. 495486/- (Rupees Four Lakh Ninety Five Thousand Four Hundred and Forty Six Only) in account of Under Valued Document / Impounded Document as specified below and where as the said demand arose in your District.

I hereby request you to collect the amount as if it were an arrear of public revenue due on land which is acquired in your District. Details of amount to be recovered is given as follows

Principal Amount (Rs) 495486

Amount Due (Rs)

495486

Annual rate of Interest (On Principal Amount)

0.00 %

Interest applicable from (Date)

30/11/2019

Duly verified and certified by me this the 30th day of November 2019

VINCENT P

Registration Department

DISTRICT REGISTRAR / GENERAL OFFICE, DISTRICT

Thiruvananthapuram District

(Seal)

OTHER DETAILS

Ref. No. and Date

82/13/CRDY, 26/06/2017

Loan A/C No.

0030-02-103-97

Remarks

UNDERVALUED DOCUMENT/LAR

PU/V/92/2013/CRDY

Req. No. : 2019/10472/08

Date : 30/11/2019

FORM-24

[See Section 69 (2)]

Requisition for recovery of amount other than Public Revenue due on land which is recoverable under the act

Where as

M SRI P J GEORGE

S/O JOSEPH PARAMBATHUSSERIL HOUSE, SANGAMAM LANE, MAMANGATAMKARA-687024

(Principal debtor)

(District: Ernakulam, Taluk: Kanayannur, Village: Edappally South)

has to pay the sum of Rs. 27325/- (Rupees Twenty Seven Thousand Three Hundred and Twenty Five Only) on account of Under Valued Document / Impounded Document as specified below and where as the said demand arise in your District.

I hereby request you to collect the amount as if it were an arrear of public revenue due on land which is accrued in your District. Details of amount to be recovered is given as follows.

Principal Amount (Rs)	27325
Amount Due (Rs)	27325
Annual rate of Interest (On Principal Amount)	0.00%
Interest applicable from (Date)	30/11/2019

Duly verified and certified by me this the 30th day of November 2019

VINCENT C P
Registration Department
DISTRICT REGISTRAR (GENERAL OFFICE, Thrissur)
Thrissur - District
(Seal)

OTHER DETAILS

Ref. No. and Date : 40/2013/ekdy, 26/06/2017

Jaan A/C No : 0030-02-103-97

Remarks : UNDERVALUED DOCUMENT-LAR
PUV/40/2013/CKDY

7282

93

2
11/12/2016

भारतीय लेखा परीक्षा विभाग
INDIAN AUDIT AND ACCOUNTS DEPARTMENT
प्रधान महालेखाकार (आर्थिक एवं राजस्व
क्षेत्र लेखापरीक्षा) का कार्यालय
केरल, तिरुवनन्तपुरम - 695 001
OFFICE OF THE PRINCIPAL ACCOUNTANT GENERAL
(ECONOMIC AND REVENUE SECTOR AUDIT)
KERALA, THIRUVANANTHAPURAM - 695 001
K.S.A.(RQ) V. 22-382/2016-17 / 679
Dated: 28.11.2016

11/12/2016

To

The Tahsildar
Taluk office
Nedumangad

Sir,

Sub: Purchase of excess land in Aruvikkara and Vellanad Villages in
Thiruvananthapuram District - reg

An observation on purchase of excess land in Aruvikkara and Vellanad Villages in Thiruvananthapuram District was made while auditing the Sub-Registrar office, Vellanad. As the major portion of the enquiry relates to the Kerala Land Reforms Act and concerned with the Land Revenue Department, a gist is forwarded for your remarks.

Poabs Granites private Ltd is a company with head office at Padinjattothara, Kuttoor village, Thiruvalla thaluk. On behalf of Poabs Granites Private Ltd Sri. Joseph Jacob the Director of the company (Panachayil house, Pan No. AFOPJ9318M, ID No. JNW 1196328) had purchased a total land of 17.72 Acres (717.45 Ares) in Aruvikkara and Vellanad Villages in 25 separate sale deeds. The purchase was made for a total consideration of Rs. 1,50,87,000/- from various persons as detailed in Annexure I. Apart from that on behalf of Poabs Granites Private Ltd the Managing partner of the company Sri. Reshmi Joy Jacob (wife of Joseph Jacob, Panachayil house, Pan No. ARRPR 948IL) also had purchased a total land of 2.17 Acres (88 Ares) in Aruvikkara Village in 4 separate sale deeds. The purchase was made for a total consideration of Rs.43,00,000/- from various persons as detailed in the Annexure II. The purpose for which the purchases were made had not been disclosed in the documents.

Remarks of the Tahsildar on the following points may be furnished at the earliest.

1. The total land purchased by the company from 29 high value transactions was 19.89 Acres which is in excess of the ceiling prescribed by Section 82 (1) (d) of KLR Act, 1963. As per provisions, the company can hold only 15 Acres of land. Hence 4.89 Acres are in excess of the limits allowed.
2. Though the company had registered various sale transactions, it had not disclosed the extent of landed property owned at the time of such transactions. This is in violation to Section 120 of KLR Act, 1963.
3. It has been intimated by the District Registrar (GI) that the declaration in Form 58 as to the total extent of land possessed by them has been obtained and forwarded. Revenue department is to verify the property transferred is within the limits of Land Reforms Act or not, before transferring mutation of names in Revenue Registry.

It may be informed whether the company or its Director/Manager/partner had filed any ceiling statement under section 85(2) before Taluk land Board. If not action taken to resume the land to Government may be intimated.

Yours faithfully

[Signature]
Senior Audit officer

Copy to

1. The Village officer
Aruvikkara

2. The Village officer
Vellanad

3. The District Registrar (GI)
Thiruvananthapuram

4. The Sub Registrar
Vellanad

[Signature]

[Signature]

ANNEXURE-1

PURCHASE OF LAND BY JOSEPH JACOB

SL NO	DOC NO/YEAR	SELLER	PURCHASER	VILLAGE	BLOCK	RE SY	EXTENT	AMOUNT
1	2290/2011	SHYNI	JOSEPH JACOB	ARUVIKKARA	41	2/5	8.81 ARE	
2	2918/2011	NIKSON RAMESH	JOSEPH JACOB	ARUVIKKARA	41	2/4/10	41.20 ARE	
3	3505/2011	GEETHA	JOSEPH JACOB	ARUVIKKARA	41	328/7, 13	14.17, 34.42 ARE	57200
4	1464/2011	RAJENDRAN ETC	JOSEPH JACOB	ARUVIKKARA	41	322	8.9 ARE	27400
5	1506/2011	DEEPU SATHYAN	JOSEPH JACOB	ARUVIKKARA	41	322	4.6 ARE	45000
6	1544/2011	GEETHAKRISHNAN	JOSEPH JACOB	ARUVIKKARA	41	322/2	26.85 ARE	37000
7	1581/2011	LEKHA	JOSEPH JACOB	ARUVIKKARA	41	318	39.6 ARE	41000
8	1799/2011	SUBASH	JOSEPH JACOB	ARUVIKKARA	41	326/5	17.60 ARE	22000
9	1800/2011	SUBASH	JOSEPH JACOB	ARUVIKKARA	41	323/6	9.50 ARE	12000
10	1995/2011	SURENDRAN NAIR	JOSEPH JACOB	ARUVIKKARA	41	328/13	10.12 ARE	15000
11	1996/2011	SARADA AMMA	JOSEPH JACOB	ARUVIKKARA	41	328/13	8.99 ARE	15000
13	2122/2011	VASUDEVAN PILLAI	JOSEPH JACOB	ARUVIKKARA	41	324	4.24 ARE	15000
14	2084/2012	NANDA KUMAR	JOSEPH JACOB	ARUVIKKARA	41	326, 324	21.25, 13 ARE	45000
15	942/2012	THOPPAYYA PILLAI	JOSEPH JACOB	ARUVIKKARA	41	303	46.02 ARE	40000
16	1210/2012	MURALEEDHARAN	JOSEPH JACOB	ARUVIKKARA	41	308, 303, 32	60.40, 21, 72, 5.85	100000
17	2217/2012	DIVAKARAN PILLAI	JOSEPH JACOB	ARUVIKKARA	41	309	16.50 ARE	30000
18	1791/2013	RAJENDRAN	JOSEPH JACOB	ARUVIKKARA	41	325/19	10.40 ARE	15000
19	1136/2014	USHAKUMARI	JOSEPH JACOB	ARUVIKKARA	41	303	11.13 ARE	15000
20	350/2014	VISAK VARMA	JOSEPH JACOB	ARUVIKKARA	41	325/16, 18	8.65, 37.50 ARE	100000
21	608/2014	VINAYA VARMA RAJA	JOSEPH JACOB	ARUVIKKARA	41	326/1, 328	22.22, 1.00	45000
22	913/2014	VIVEK VARMA	JOSEPH JACOB	ARUVIKKARA	41	326/8	10.70 ARE	40000
23	1048/2014	PHILOMINA	JOSEPH JACOB	ARUVIKKARA	41	303/1/2	50.61 ARE	20000
25	55/2015	KAMALAMMA	JOSEPH JACOB	VELLANAD	41	308/4/5	1.02 ARE	10000

PURCHASE OF LAND BY RESHMI JOY JACOB

1	1924/2015	PRASANTHAN NAIR	RESHMI JOY JACOB	ARUVIKKARA	41	301/9	20 ARE	
2	2000/2015	ALPHONSA ETC	RESHMI JOY JACOB	ARUVIKKARA	41	308/14, 309	5.20, 27.45 ARE	
3	2001/2015	BALRAJ	RESHMI JOY JACOB	ARUVIKKARA	41	308/14	18.80 ARE	
4	2002/2005	BABURAJ	RESHMI JOY JACOB	ARUVIKKARA	41	308/15	9.35 ARE	

രജിസ്ട്രേഷൻ ഇൻസ്പെക്ടർ ജനറൽ ഓഫീസ്
വഞ്ചിയൂർ, തിരുവനന്തപുരം. 23/09/2017

പൊതു കറിമാനം

വിഷയം :- രജിസ്ട്രേഷൻ വകുപ്പ് - 1963-ലെ ഭൂപരിഷ്കരണ നിയമത്തിലെ വകുപ്പ് 120 അനുസരിച്ചുള്ള ഡിക്ലറേഷൻ സമർപ്പിക്കുന്നത് - സംബന്ധിച്ച്.

പരാമർശം :- ലാന്റ് ബോർഡ് സെക്രട്ടറിയുടെ 11.08.2017 ലെ എൽ.ബി.ബി..2-6905/2017 നമ്പർ കത്ത്

1963-ലെ കേരള ഭൂപരിഷ്കരണ നിയമം വകുപ്പ് 120(1)പ്രകാരം, ഭൂമി കൈമാറുന്ന ആളും ഭൂമി സ്വീകരിക്കുന്ന ആളും തങ്ങളുടെ കൈവശമുള്ള ആകെ വസ്തു വിവരം സംബന്ധിച്ച ഡിക്ലറേഷൻ രജിസ്ട്രേഷൻ സമയത്ത് നിശ്ചിത പ്രൊഫോർമയിൽ (ഫോറം 58) രജിസ്റ്ററിംഗ് ഓഫീസർ മുൻപാകെ സമർപ്പിക്കണമെന്ന്, നിഷ്കർഷിച്ചിട്ടുണ്ട്. 1958 ലെ കേരള രജിസ്ട്രേഷൻ ചട്ടങ്ങളിലെ ചട്ടം 30 (vii) അനുസരിച്ച് ഭൂമി കൈമാറ്റം ചെയ്യുന്ന യാതൊരു ആധാരവും, കൈമാറ്റം ചെയ്യുന്ന ആളും കൈമാറ്റം വാങ്ങുന്ന ആളും പ്രത്യേകം പ്രത്യേകം, 1963-ലെ കേരള ഭൂപരിഷ്കരണ ആക്ട് (1964 ലെ 1) പ്രകാരം നിർദ്ദിഷ്ടമായിട്ടുള്ള ഫോറത്തിൽ തന്റെ കൈവശമുള്ള ഭൂമിയുടെ മൊത്തം വിസ്തീർണ്ണം സംബന്ധിച്ച് രേഖാമൂലമായ പ്രഖ്യാപനത്തിന്റെ രണ്ടു പകർപ്പ് വീതം സമർപ്പിച്ചിട്ടുണ്ടെങ്കിലല്ലാതെ, രജിസ്റ്റർ ചെയ്യുവാൻ സ്വീകരിക്കുവാൻ പാടുള്ളതല്ല.

കേരള ഭൂപരിഷ്കരണ ആക്ടിലെ സെക്ഷൻ 120 (IA) പ്രകാരം ടി പ്രൊഫോർമയിലെ വിവരങ്ങൾ ബന്ധപ്പെട്ട രജിസ്റ്ററിംഗ് ഓഫീസർ, ഇതു സംബന്ധിച്ച് സർക്കാർ അധികാരപ്പെടുത്തുന്ന ഉദ്യോഗസ്ഥന്, ആവശ്യമായ തുടർ നടപടികൾക്കായി കൈമാണമെന്നും വ്യവസ്ഥ ചെയ്തിട്ടുണ്ട്. ടി വിവരം കൈമാറേണ്ടുന്ന ഉദ്യോഗസ്ഥനായി അതാത് താലൂക്ക് തഹസീൽദാർമാരെ എസ്.ആർ.ഒ. 374/1971 പ്രകാരം, സർക്കാർ ചുമതലപ്പെടുത്തി ഉത്തരവായിട്ടുള്ളതാണ്.

നിലവിൽ ടി വിവരങ്ങൾ യഥാവിധി ലഭ്യമാക്കുന്നതായി കാണുന്നില്ലായെന്നും, അതിനാൽ സംസ്ഥാനത്ത് പരിധിയിൽ കവിഞ്ഞ് ഭൂമി കൈവരും വച്ചിരിക്കുന്നവരുടെ പേരിൽ കേരള ഭൂപരിഷ്കരണ നിയമപ്രകാരം നടപടി സ്വീകരിക്കുവാൻ കഴിയുന്നില്ലായെന്ന് പരാമർശം പ്രകാരം അറിയിച്ചിരിക്കുന്നു.

ഈ സാഹചര്യത്തിൽ കേരള ഭൂവരിഷ്കരണ നിയമം വകുപ്പ് 120 പ്രകാരമുള്ള ഡിക്ലറേഷൻ (ഫോറം 58) എല്ലാ രജിസ്റ്ററിംഗ് ഉദ്യോഗസ്ഥരും ആധാര കക്ഷികളിൽ നിന്നും വാങ്ങേണ്ടതും, സെക്ഷൻ 120 (IA) പ്രകാരം ടി പ്രൊർഫോമയിലെ വിവരങ്ങൾ (ഫോറം 5 8) അതാത് താലൂക്ക് തഹസീൽദാർമാർക്ക് അയച്ചു കൊടുക്കേണ്ടതുമാണെന്ന് നിർദ്ദേശം നൽകുന്നു. ഇതിൽ ഉണ്ടാകുന്ന വീഴ്ച ഗൗരവമായി വീക്ഷിക്കുന്നതാണ്.

Signature Not Verified
 Digitally signed by P K SAJANKUMAR
 Date: 2017.09.23 14:52:24 IST
 Reason: Approved

രജിസ്ട്രേഷൻ ഇൻസ്പെക്ടർ ജനലിനുവേണ്ടി

പകർപ്പ്

എല്ലാ ജില്ലാ രജിസ്ട്രാർമാർക്കും(ജി.റ.ജനറൽമാർ എല്ലാ സബ് രജിസ്ട്രാർമാർ/ചിട്ടി ഇൻസ്പെക്ടർ/ചിട്ടി ഓഡിറ്റർമാരിൽ നിന്നും കൈപ്പറ്റശേഖരിച്ച് അയച്ചുതരുക)

എല്ലാമേഖല രജിസ്ട്രേഷൻ ഡി.ഐ.ജിമാർക്കും

Appendices from AG's Report

Annexure - XI

Instruments not duly stamped but not impounded by public officers

(Reference: Paragraph 6.14.6.3)

SL. No.	Name of purchaser	Agreement Value	Stamp duty due @ 9%	Stamp duty paid	Short levy of stamp duty	Short levy of registration fee @ 2%	Total short levy
		(₹)	(₹)	(₹)	(₹)	(₹)	(₹ in lakh)
1	Abdul Azeez Saifudeen	23,70,000	2,13,300	50	2,13,250	47,400	2.61
2	Nirmala Venugopal	35,00,000	3,15,000	100	3,14,900	70,000	3.85
3	K M Naveen	77,00,000	6,93,000	50	6,92,950	1,54,000	8.47
4	Sajeevan Menon	21,27,050	1,91,435	50	1,91,385	42,541	2.34
5	Remesh Krishnan	27,44,192	2,46,977	50	2,46,927	54,884	3.02
6	Rajmohan Nair	35,45,664	3,19,110	50	3,19,060	70,913	3.90
7	K.V. Joseph	32,45,164	2,92,065	50	2,92,015	64,903	3.57
8	MR. Jose Joseph	32,51,340	2,92,621	50	2,92,571	65,027	3.58
9	E. Ravindran	32,46,400	2,92,176	50	2,92,126	64,928	3.57
10	Anilkumar S K	17,35,480	1,56,193	100	1,56,093	34,710	1.91
11	Lathika	15,93,250	1,43,393	50	1,43,343	31,865	1.75
12	S. Ganesh Kumar	12,78,000	1,15,020	50	1,14,970	25,560	1.41
13	Dr. Unnikrishnan K	11,64,000	1,04,760	50	1,04,710	23,280	1.28
14	M M Sheikh Hussain	13,38,000	1,20,420	50	1,20,370	26,760	1.47
15	Shaju Jose	21,08,800	1,89,792	50	1,89,742	42,176	2.32
16	B. P Shamsudeen	24,12,000	2,17,080	50	2,17,030	48,240	2.65
17	M N Murali	24,80,000	2,23,200	50	2,23,150	49,600	2.73
18	A A Hariharan	18,15,156	1,63,364	50	1,63,314	36,303	2.00
19	Ani Balachandran	13,00,137	1,17,017	50	1,16,967	26,003	1.43
20	Parameswaran Nampoothiri	24,65,000	2,21,850	100	2,21,750	49,300	2.71
21	Shobha R Nambiar	22,47,500	2,02,275	100	2,02,175	44,950	2.47
	Total				48,28,792	10,73,343	59.04

Appendix -XIV
(Ref: Paragraph 7.4.1)

Rates of Stamp duty for major instruments at *ad-valorem*

Sl. No.	Type of Instrument	Article	Period		Rate of Stamp duty in Rupees for every ₹ 100 or part thereof		
			from	to	Panchayat	Municipality	Corporation
1	Conveyance*	21,22	1.4.1991	31.3.2010	6	8.5	8.5
			1.4.2010	31.3.2013	7	8	9
			1.4.2013	31.3.2014	5	6	7
2	Exchange of property	29	29.7.1996	31.3.2014	Same duty as conveyance.		
3	Gift	31			Same duty as conveyance.		
4	Partition	42 (ii)			Six Rupees for every ₹ 100 or part of thereof of the amount or the value of the separated share or shares of the property.		
5	Power of Attorney in favour of a person other than family members to sell any immovable property	44 (e), 44(f)			Same duty as conveyance for the fair value of the land or amount of the consideration.		
6	Settlement in favour of persons other than family members	51 (a) (ii)			The same duty as Bottomry Bond for a sum equal to the amount of value of the properties settled as set forth in such instruments or fair value of the land whichever is higher.		
7	Release - other than family members	48(b)			The same duty as conveyance, for such amount or value of the property or claim or fair value of the land of which the right is relinquished in proportion to the right relinquished or consideration for the release, whichever is higher.		
* upto 1 April 2010, duty was computed on the amount or value or the consideration shown in the documents whichever was higher. From 1 April .2010, the duty is computed on the fair value of the land or on the amount or value of the consideration shown in the documents whichever is higher. For the period upto 31 March 2010, surcharge @ 4 per cent for Municipality and Panchayats and 5 per cent for Corporation area were also chargeable.							

Appendix -XV

(Ref: Paragraph 7.4.4.1)

Details of land for which KLU given for construction of building for commercial purpose.

Palakkad I village of Palakkad Taluk

Sl No	File No.	Block No	Survey No.	Area	Fair Value in ₹	Classification as per FV Register	Present use
1	4124/06	1/17	751/1	10 cent	741000	Residential Plot with NH/PWD Road Access	Commercial Building
2	1083/07	1/17	751/1	9.5 cent	741000	Residential Plot with NH/PWD Road Access	Commercial Building
3	1347/06	4/29	1529	5 cent	466830	Wetland	Religious Building
4	71/06	1	52/2 pt	5 cent	155610	Wetland	Commercial Building
5	4465/06	3/38	1571/1A	10 cent	466830	Residential Plot with Pvt. Road Access	Building.
6	841/07	5/1	52/2	12.5 cent	155610	Wetland	Commercial Building
7	240/07	5/1	52/2	11.67 cent	155610	Wetland	Commercial Building
8	887/07	5/5	260/2	28 cent	233415	Wetland	Vacant Plot
9	3357/06	4/1	36/1	5 cent	311220	Residential Plot with Municipal Road access	Commercial Building
10	3714/05	4/1	50 pt.	9.31 cent	311220	Residential Plot with Municipal Road access	Commercial Building
11	3628/07	4/1	49/3	8 cent	311220	Residential Plot with Municipal Road access	Commercial Building
12	3721/07	4/29	1522	4.3 cent	466830	Wetland	Empty land
13	392/05	3/38	1547/3	20 cent	466830	Residential Plot with Pvt. Road access	
14	3826/07	38	1553/1	30.4 cent	466830	Residential Plot with Pvt. Road access	Commercial Building
15	3539/07	4/29	1522	33 cent	466830	Wetland	
16	3847/07	3/38	1553/1	30.4 cent	466830	Residential Plot with Pvt. Road access	Vacant Plot
17	73/06	7	521	3.44 cent	155610	Wetland	
18	3682/06	1/17	729/1,2	30 cent	622440	Residential Plot with NH/PWD Road Access	Commercial Building
Total				2.6552 Acre 107.45 Are			

¹ Are is a unit of measurement of land 1 Are = 100 square metre, 100 Are = One hectare, 1 Are = 2.471 cent, 247.1 cent = 1 hectare.

Appendix -XVI

(Ref: Paragraph 7.4.4.3)

Statement of cases where fair value less than previous transaction value².

Sl. No.	Year	Document No.	Block No.	Survey No.	Sub Div	Re-survey No	Sub Div.	Extent in Are	Value of land in document (₹)	Class code as per document	Rate per Are as per document (₹)	50% of rate per Are (₹)	Fair value fixed per Are (₹)	Class code as per fair value register	Percentage of Fair value fixed w.r.t. Average value as per document
1	2009	2618	023	495	4	495	4/8	1.62	840000	3	518519	259259	13000	5	2.51
2	2009	1324	023	2425	2	507	18/1	2.02	800000	4	396040	198020	13000	4	3.28
3	2009	2958	023	2469	57/2	513	30	2.83	1000000	2	353357	176678	15600	5	4.41
4	2009	2056	023	459	2/2/1	44	29	2.43	600000	3	246914	123457	13000	06	5.27
5	2009	1870	023	2098	A/7	571	9	2.12	800000	4	377358	188679	26000	6	6.89
6	2009	1465	NULL	370	2/1	NULL		2.43	1200000	4	493827	246914	39000	04	7.90
7	2009	1019	023	787	A/4/12	176	32/1	1.62	1700000	4	1049383	524691	104000	4	9.91
8	2009	2697	023	2084		564	9/1	1.93	500000	4	259067	129534	26000	06	10.04
9	2009	2366	023	1982		606	28	2.63	650000	3	247148	123574	26000	7	10.52
10	2009	2635	023	1727	2	273	7/1/1	1.42	1050000	3	739437	369718	78000	3	10.55
11	2010	118	41			27,28	3	1.66	1775000	4	1069277	534639	130000	4	12.16
12	2009	3065	023	918	4	143	20/1	2.83	1800000	4	636042	318021	84500	4	13.29
13	2009	3210	023	897	5	230	25	1.10	430000	4	390909	195455	52000	5	13.30
14	2009	896	NULL	4146	2/3	NULL		1.62	900000	4	555556	277778	75000	4	13.50
15	2009	2866	NULL	4146	2/3	NULL		1.62	900000	4	555556	277778	75000	4	13.50
16	2009	1746	078	1407	2/2/1	51		2.06	700000	4	339806	169903	162500	4	47.82
17	2010	165	23			55	7	2.30	500000	3	217391	108696	104000	3	47.84

² The above relates to Perurkada, Vattiyurkavu and Sasthamangalam villages under SRO Sasthamangalam of Thiruvananthapuram district

Appendix -XVII

(Ref: Paragraph 7.4.4.3)

Statement of comparison of the value of the land purchased by KINFRA and the fair value fixed.

Sl No.	Doc No.	Desam	desam code	Survey No.	Extent of Land (In Hectares)	Extent of Land (In Cent)	Type of structure (if any)	DLPC rate of land per Hectare (₹)	DLPC rate of land per Cent (₹)	Value of structures (₹)	Value of land per Are (₹)	50% of the value per Are (₹)	Fair value fixed per Are (₹)	Percentage of fair value to Purchase value
1	1470/10	Kara	9	3/3	0.0202	4.99	House Building	12350000	50000	97582	123550	61775	10000	8.09
2	2416/09	Kara	9	4/3	0.2407	59.45	Nil	12350000	50000	0	123550	61775	10000	8.09
3	2556/09	Kara	9	4/6	0.0607	14.99	Nil	12350000	50000	0	123550	61775	10000	8.09
4	1160/10	Kara	9	8/1	0.1195	29.52	Nil	12350000	50000	0	123550	61775	10000	8.09
5	3720/09	Elampara	5	107/3	0.3978	98.26	Nil	5434000	22000	0	54362	27181	5000	9.20
6	3185/09	Keezhallur	1	21/2A2	0.0607	14.99	Nil	5434000	22000	0	54362	27181	5200	9.57
7	3160/09	Keezhallur	1	21/2A3	0.0648	16.01	Boundary Wall	5434000	22000	1482	54362	27181	5200	9.57
8	3776/09	Keezhallur	1	21/2B	0.2650	65.46	Nil	5434000	22000	0	54362	27181	5200	9.57
9	542/10	Keezhallur	1	21/2C 21/2B	0.3280	81.02	Nil	5434000	22000	0	54362	27181	5200	9.57
10	3807/09	Kotheri	7	82	0.1606	39.67	Nil	6175000	25000	0	61775	30888	6000	9.71
11	3565/09	Kotheri	7	64/1	0.0587	14.50	Basement Wall	9880000	40000	48028	98840	49420	10000	10.12
12	384/10	Kotheri	7	64/2	0.0647	15.98	Nil	9880000	40000	0	98840	49420	10000	10.12
13	1296/10	Kotheri	7	64/2	0.1943	47.99	Nil	9880000	40000	0	98840	49420	10000	10.12
14	1170/10	Kara	9	5	0.5375	132.76	Boundary Wall	8645000	35000	43712	86485	43243	10000	11.56
15	812/10	Kotheri	7	85/1	0.1602	39.57	Nil	6175000	25000	0	61775	30888	7500	12.14

Audit Report (Revenue Sector) for the year ended 31 March 2014

Sl No.	Doc No.	Desam	desam code	Survey No.	Extent of Land (in Hectares)	Extent of Land (in Cent)	Type of structure (if any)	DLPC rate of land per Hectare (₹)	DLPC rate of land per Cent (₹)	Value of structures (₹)	Value of land per Are (₹)	50% of the value per Are (₹)	Fair value fixed per Are (₹)	Percentage of fair value to Purchase value
16	1266/10	Kotheri	7	85/2A	0.0931	23.00	Nil	6175000	25000	0	61775	30888	7500	12.14
17	847/10	Keezhallur	1	22Pt	0.0062	1.53	Nil	5434000	22000	0	54362	27181	6700	12.32
18	2478/09	Peravur	3	4	0.5341	131.92	Mud wall	5187000	21000	2567	51891	25946	6900	13.30
19	1291/10	Kotheri	7	66	0.2033	50.22	Nil	6175000	25000	0	61775	30888	8300	13.44
20	3157/09	Kotheri	7	78	0.0300	7.41	Nil	6175000	25000	0	61775	30888	8300	13.44
21	2476/09	Elampara	5	107/1	0.1954	48.26	Nil	3952000	16000	0	39536	19768	15000	37.94
22	2325/09	Elampara	5	108/1	0.1983	48.98	Boundary wall	3952000	16000	2482	39536	19768	15000	37.94
23	2926/09	Peravur	3	12/1A2 12/1B 12/2A	2.0020	494.49	Building, Well & Compound Wall	12350000	50000	670405	123550	61775	50000	40.47

DLPC: District Level Purchase Committee

Appendix - XXXVII

(Ref. Paragraph 5.8 – bullet I)

Statement on undervaluation due to misclassification of properties in the documents registered

Sl. No.	Name of Sub Registry Office	Document No. and date	Extent (Are)	Consideration shown in document (₹)	Value of land @ fair value for the actual classification (₹)	Undervaluation (₹)	Short levy of SD & RF (₹)
1.	Amaravila	1 2267/14/20.11.14	1.89	200000	354375	154375	12350
2.	Areacode	2 5977/12/30.10.12	182.12	1837100	3658000	1820900	163881
		3 62/13/01.01.13	39.98	498000	873100	375100	33759
		4 5675/12/11.10.12	1.42	257100	292600	35500	3195
		5 5667/12/09.10.12	4.05	710000	807500	97500	8775
		6 1156/13/22.02.13	2.53	214200	277000	62800	5652
3.	Chengannur	7 74/13/07.01.13	5.06	23100	242880	219780	19780
		8 1026/12/26.04.12	80.12	700000	1057584	357584	32183
		9 82/13/09.01.13	8.09	570000	841360	271360	24422
4.	Karukachal	10 574/12/08.03.12	123.89	8000000	11676633	3676633	330897
		11 13/2012 2.01.2012	7.35	210000	257985	47985	4319
5.	Kilikollur	12 1706/13/29.07.13	2.99	310000	373750	63750	5738
		13 432/14 20.2.2014	3.34	570000	501000	244000	21960
		14 422/14/19.2.2014	3.03	122000	181800	59800	5382
6.	Kochi	15 1121/12 05.03.2012	2.60	1600000	1950000	350000	38500
7.	Kothamangalam	16 3001/12/10.05.12	7.28	255000	1638000	1383000	110640
8.	Kuthiathode	17 2789/14/01.12.14	12.55	4000000	6024000	2024000	182160
9.	Mallappally	18 1455/12/30.06.12	20.8	114000	416000	302000	27180
		19 1450/12/29.6.2012	6.07	200000	291360	91360	8222
10.	Manjeri	20 8698/12/29.12.12	8.10	203000	615600	412600	37134
11.	Nenmara	21 3652/12/27.10.12	146.89	2495000	3697250	1202250	108203
		22 1198/12/10.02.12	77.51	1014200	1550200	536000	48240
		23 1196/12/9.04.2012	14.8	150000	206360	56360	5536
12.	Nooranad	24 2567/12/9.11.2012	2.43	121500	364500	243000	21870
13.	Pathanamthitta	25 3156/12/12.11.12	27.62	1165000	5524000	4359000	435900
14.	Ponnani	26 167/12/07.01.12	11.084	1800000	3491460	1691460	152231
		27 77/12/5.01.2012	20.21	314000	606300	292300	32153
15.	Sulthan Bathery	28 23/14 /1.01.2014	80.94	1000000	1800000	800000	80000
16.	Thiruvambady	29 80/12/ 13.1.2012	161.945	2185600	2672093	486493	43784
17.	Trivandrum Fort	30 179/14/ 16.1.2014	4.45	440000	989235	549235	54924
	Trivandrum Fort	31 2136/12/ 8.06.2012	1.82	200000	404586	204586	20459
18.	Vadakara	32 1932/14/01.10.14	19.02	7500000	9155000	1655000	148950
		33 2325/12/13.12.12	8.90	3500000	4800000	1300000	91000
		34 2359/12/15.12.12	15.117	4320000	13337750	9017750	811598
19.	Wadakkanchery	35 4065/12/06.03.12	283.22	5000000	8496600	3496600	384626
20.	Villiappally	36 751/12 /20.5.2012	8.52	571000	676500	105500	11605
21.	Wandoor	38 2056/12/16.03.12	4.05	120000	233300	113300	7931
		39 250/14 /10.1.2014	52.40	1630000	2096000	466000	32620
		Total				38624861	3535238

Appendix - XXXVIII**(Ref. Paragraph 5.8 – bullet II)****Details of short levy of stamp duty and registration fee**

<u>Document No.</u>	<u>513/13</u>	<u>3033/13</u>
Area in Ares	13.9094	26.24
Value of the property (₹)	34,77,350 (at 2,50,000 per Are)	33,67,458 (at ₹ 1,28,333 per Are)
Consideration shown in the document (₹)	21,85,000	21,15,500
Undervaluation (₹)	12,92,350	12,51,958
Short levy of stamp duty and registration fee (₹)	1,16,312 (SD at 7% : ₹ 90465 RF at 2%: ₹ 25847)	87,637 (SD at 5% ₹ 62598 RF at 2%: ₹ 25039)
Total short levy (₹)	2,03,949	