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OFFICE OF THE INSPECTOR GENERAL OF REGISTRATION: DELHI  
REGISTRATION CELL, ROOM NO. 144  
TIS HAZARI COURTS, DELHI

NO.F.1(12)/Regn./Div. Commr./2001/3257 Dated: 28/09/01

ORDER

Transfer duty @ 5% has to be levied on the transfer deeds of immovable property vide Notification No. Tax/HQ/10345/G dt. 23/2/1961 under section 147 of the Delhi Municipal Corporation Act, 1957 in the form of surcharge on stamp duty imposed by The Indian Stamp Act, 1899. Under the said provision, no authority other than the Collector of Stamps is authorized to collect stamp duty and Sub-Registrar is mandated by law to refuse the registration in such cases if the transfer duty is not paid on the instrument along with the stamp duty.

It is noticed that Sub-Registrars are registering the transfer deeds on the basis of receipt of deposit of 5% of the consideration amount charged by MCD directly without charging transfer duty with the stamp duty.

Under these circumstances, all Sub-Registrars are hereby directed not to accept documents for registration on the basis of receipts issued by M.C.D. referred to above in lieu of Transfer duty and ensure that due stamp duty including transfer duty is paid on Transfer Deeds of immovable properties.

(G.S.PATNAIK)  
INSPECTOR GENERAL OF REGISTRATION  
DELHI

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Copy forwarded to the following for information and necessary action:-

1. P.S. to Chief Secretary with ref. To D.O. No.f.12(48)/200-DOV/1527 dt. 6/9/2001.
2. The Commissioner. MCD, Town Hall, Delhi with the request to issue necessary instructions to all concerned officers not to accept the Transfer Duty directly at the time of mutation of properties in cash.
3. All Dy. Commissioners/Registrars with the request to ensure that the Transfer Duty is being charged by the Sub-Registrar on the registration of Transfer Deeds of immovable properties.
4. All Collector of Stamps
5. All Sub-Registrars
6. ADM(HQ)
7. SDM(HQ-I)
8. Guard file.

(G.S.PATNAIK)  
INSPECTOR GENERAL OF REGISTRATION  
DELHI