

GOVT. OF NATIONAL CAPITAL TERRITORY OF DELHI  
REVENUE DEPARTMENT,  
5, SHAM NATH MARG, DELHI-54

No. F.1(38)/Stamp/Div.Com./04/P.F.1/ 33-57

Dated 11-4-08

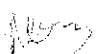
**ORDER**

In pursuance of Delhi Stamps(Prevention Of Under Valuation of Instruments) Rules, 2007 and notification of minimum rates(Circle Rates) for valuation of land and immovable property for the purpose of chargeability of stamp duty at the time of registration of instruments related to transfer/sell of land and immovable property in Delhi framed under section 27 of the Indian Stamp Act, 1899 notified on 18.7.2007 and insertion of new section 47 A in the said Act and in continuation of all previous orders vide dated 29.6.2007 & No.F.1(38)/Stamp/Div.Com./2004/Pt.file/5174 dated 4.10.2007 of Pr. Secretary(Revenue) and other relevant administrative instructions on this behalf related to aforesaid Act, it is hereby further directed that:-

- 1.The executants must comply with the provisions of section 27 of the Indian Stamp Act, 1899 in relation to the instrument of conveyance/sale deed etc. Full facts regarding value of the property under transfer, and consideration and all other facts and circumstances affecting the chargeability of any instrument with duty or the amount of duty with which it is chargeable, should be fully and truly set forth there in. It is a mandatory provision to be complied with by the executants. Failure to comply with provision of section 27 with intent to defraud the Government would lead to action i.e. prosecution under section 64 of the Indian Stamp Act, 1899.
- 2.In case, amount of consideration declared in the transfer document(deed of conveyance/sale etc.) is higher than the minimum value (circle rates) worked out on the basis of entries in Form 'A' the declared higher value of consideration will be taken into consideration for determining the stamp duty.
- 3.In the eventuality of consideration (amount exchanged between the parties) being less than the minimum value (circle rates) of the property worked out on the basis of entries made in Form 'A', the stamp duty shall be charged on the basis of the minimum rates (circle rates ) and the executants shall mention full facts and circumstances under which the less amount has been exchanged between the parties and the Sub-Registrar shall ensure that the provision of section 27 are complied with.
- 4.If the consideration set forth in the instrument and the minimum value according to circle rate notified by the Government are same, Stamp duty and Transfer Duty will be charged according to the minimum value as per circle rate.
- 5.Sufficient powers have been given to the Collector of Stamps to examine any document which has already been registered within two years of its registration for the purpose of satisfying himself as to the correctness of its value or consideration, as the case may be. Thus in case of any doubt or on complaint

or any information or on his own accord the Collector of Stamps may exercise such powers to realize the deficient stamp duty.

6. It is insisted upon all the registering authorities to scrutinize Form 'A' submitted by the executants alongwith the conveyance deed/sale deed etc. to ensure that all the particulars/details relating to the property in question, its valuation and other facts in accordance with the provisions of section 27 of the Indian Stamp Act, 1899 have been clearly mentioned in it. Periodical stamp audit/inspection and examination of the deeds/instruments registered in the Sub-Registrar Offices and particular filed by the executants in Form 'A' should be conducted by the Dy. Commissioner/Collector of Stamps to check the evasion of stamp duty.


  
(NUTAN GUHA BISWAS)  
DIVISIONAL COMMISSIONER/  
C.C.R.A./I.G.R., DELHI.

No. F.1(38)/Stamp/Div.Com./04/P.F.I/

Dated

Copy forwarded for information and necessary action to:-

1. All Dy. Commissioners(Revenue), Delhi/New Delhi,
2. All COS, Delhi/New Delhi,
3. All SRs, Delhi/New Delhi,
4. A.D.M. (HQ)
5. Consultant (HQ)
6. Guard File.

  
(NUTAN GUHA BISWAS)  
DIVISIONAL COMMISSIONER/  
C.C.R.A./I.G.R., DELHI.