



*Summary  
of  
recommendations*

## Summary of Recommendations

For augmentation of the revenue of stamp duty and registration fees receipts, efficient revenue collection and check against plugging leakage of revenue, we recommended the following:

### **Arrears of revenue**

- A strong mechanism may be developed to ensure speedy recovery of arrears of revenue due to the Government.

(Para 1.8)

### **Valuation of properties**

- Government may consider instructing all SRs to evaluate the properties at the prescribed rates determined by District Level Committee.

(Para 2.1 to 2.2)

### **Deficit stamp duty and registration fees**

- Government may consider providing instructions to all SRs for levying and collecting the stamp duty and registration fees not inconsistent with the Schedule appended to the RS Act, 1998.

(Para 3.1 to 3.4)

### **Classification of instruments**

- Government may consider instructing all SRs that stamp duty has to be charged on the basis of the recitals given in the documents and not on the basis of its title.

(Para 3.5)

### **Records of public offices**

- The Government may consider issuing instructions to the public offices to be more vigilant to ensure that instruments produced before them are duly stamped and if not, to take prompt action to inform the cases for proper realisation of stamp duty and registration fees.

(Para 4)

- The Government may also consider prescribing a periodical return to be furnished by public offices to the Revenue Department regarding number and nature of documents presented and also consider inspection of these offices by Stamp authorities.

(Para 4.1.1 to 4.4.3)

### **Lacunae in the Act**

- The Government may consider amendments to the Article 18 of the Schedule to the RS Act, 1998 to clarify that for purposes of Instruments of Shares, the face value includes the amount of premium, if any, at which the shares were issued.

(Para 5.1)

- The Government may consider that any Amnesty Scheme, if issued, should be in consonance with Sections 30 and 75 of the RS Act, 1998.

**(Para 5.5)**

**Procurement, sale and accountal of stamps paper**

- The Government may consider ensuing strict compliance by all treasuries for sending their indents timely in the prescribed format and that indents are as per actual requirements

**(Para 6.1 to 6.2)**

- The Government may take immediate steps for utilisation of non-judicial/adhesive stamps lying unused in Treasuries.

**(Para 6.3.1 to 6.3.3)**

- The Government may ensure that no impressed or adhesive stamps which are not superimposed as "Rajasthan or RAJ" shall be used in the State of Rajasthan.

**(Para 6.5)**

**Internal Audit**

- Internal audit may be strengthened by Government to ensure timely detecting and correction of error in levy and collection of revenue, avoid recurrence of mistakes pointed out and speedy settlements of outstanding paras.

**(Para 7.2)**