Chapter VII
Stamp duty and Registration fees

CHAPTER-VII
STAMP DUTY AND REGISTRATION FEES

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 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).

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

(₹ in crore)

Sl. No.	Categories	Number of cases	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.

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 rules[1] 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 in the State, aimed at preventing understatement of value or consideration shown in the instruments presented for registration as shown in **Table - 7.2**.

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

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, seven[2] District Collectorates out of fourteen, seven[3] Revenue Divisional Offices (RDOs) out of twenty one, seven[4] *Taluk* Offices out of sixty three and twenty one[5] 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 six[6] 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.

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

3 Thiruvananthapuram, Kollam, Fort Kochi, Palakkad, Perinthalmanna, Kozhikode and Thalasserry.

4 Thiruvananthapuram, Kollam, Fort Kochi, Palakkad, Perinthalmanna, Kozhikode and Thalasserry

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

6 Sasthamangalam, Palakkad, Chevayur, Kozhikode, Perinthalmanna, Thalassery.

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;

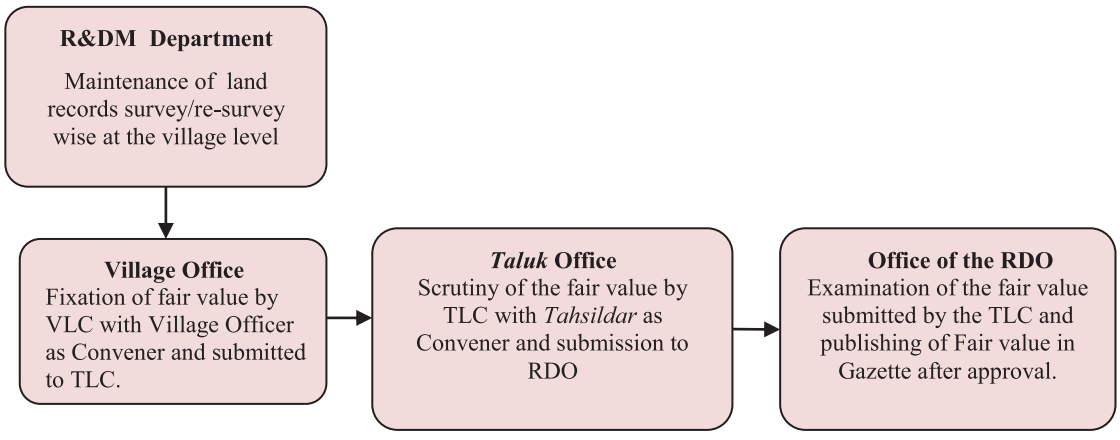
(c) the geographical lie of the land, the nature of the land such as dry, waste, wet or garden land, fertility, nature of crop, yielding capacity and cost of cultivation; and

(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 1

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 classifications[7] 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 T*aluk* offices test checked, TLC was formed only in three[8] *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 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.

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[7] **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.

[8] Kollam, Ernakulam and Thalassery

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 Revenue[9] 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 *Taluks*[10] under seven[11] 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, 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.

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.

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[9] In his proceedings No LRA3-46270/2006 dated 8 June 2009

[10] Thiruvananthapuram, Kollam, Fort Kochi, Perinthalmanna, Palakkad, Kozhikode and Thalassery

[11] Thiruvananthapuram, Kollam, Fort Kochi, Palakkad, Perinthalmanna, Kozhikode and Thalasserry.

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-1 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" though 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 numbers[12] 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/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.

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 directed[13] 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.

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[12] Survey numbers 879, 880, 904, 907, 2396, 2400, 2403, 2405 and 2406

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

Plots lying on either side of the road/boundary were verified[14] in thirteen village offices,[15] 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.

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:

[14] With reference to Litho maps, Field Measurement Books and Basic Tax Registers

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

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)[16] 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 ₹ five lakh or more) registered immediately before the introduction of fair value and found that in 91 documents[17] registered during 2009-10 (in four[18] 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

[16] LRA3-45270/2006 dated 8 June 2009

[17] Audit test checked 426 documents with transaction value above ₹ five lakh. Out of these above point was noticed in 91 cases.

[18] Sasthamangalam, Kozhikode, Chevayur and Palakkad

value shown in the previous documents. A few cases are shown in **Appendix XVI**.

- Audit scrutinised 78 cases in which KINFRA[19] purchased[20] (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 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.

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

[20] Purchases were made through negotiation by the District Level Purchase Committee constituted by Government in Keezhallur village and Pazhassi village under RDO Thalasserry

The IGR, Kerala directed (December 2008[21]) 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 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.*

[21] Vide his letter No.RR.6-8375/08 dated 15 December 2008

- *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 ares[22] 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 adopted[23] 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.

[22] 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.

[23] ₹ 4 lakh and ₹ 3.80 lakh per are respectively.

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

Thiruvananthapuram,
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