

APPENDICES

APPENDIX-I
Trend of receipts
(Reference Para No. 3.2.3)

भारतीय लेखापरीक्षा और लेखा विभाग
कार्यालय महालेखाकार
(आर्थिक एवं राजस्व लेखापरीक्षा), उ.प्र.
"आडिट भवन", टीसी-35-V-1, विभूति खण्ड,
गोमती नगर, लखनऊ-226010



Indian Audit & Accounts Department
Office of the Accountant General
(Economic & Revenue Sector Audit), U.P.,
"Audit Bhawan" TC-35-V-1, Vibhuti Khand,
Gomti Nagar, Lucknow-226010

F.no. AG (E & RSA)/UP/AG Cell/18-19/97
Dated: 09.08.2018

To,
The Chief Secretary,
Government of Uttar Pradesh,
Lucknow,
UTTAR PRADESH.

Subject: Access to Budget Files related to determination of Revenue Estimates

Sir,

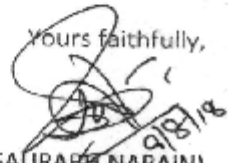
Please refer to the subject cited above. This office had approached the Finance Department requesting access to the budget files for the year 2016-17 to determine the effectiveness of the process adopted by the Finance Department in arriving at the Budget Estimates (BEs) pertaining to the Revenue Heads. Though, replies to various queries by auditors from this office were provided by the Finance Department, access to underlying records and files was not given.

2. In order to resolve the issue of access to the Budget files, the undersigned also had a meeting with the Additional Chief Secretary (Finance) on 23 July 2018. The Department, however, expressed its inability in providing audit with access to the relevant files. As a result, this office could not derive any assurance regarding the effectiveness of the process adopted in framing of BEs related to the Revenue Heads for the year 2016-17.

3. The matter was duly flagged to the Office of Comptroller and Auditor General of India. The Office of the C&AG of India has now informed this office that in view of the non-production of the relevant files, they have no option but to comment upon the same in the State Revenue Audit Report for the year ending March 2017. The same is being brought to your kind attention.

4. In this regard, I would also take this opportunity to state that as per the provisions of the Constitution of India and as per Section 18 (1) (b) of the CAG's DPC Act, 1971, CAG has the mandate to access any records, accounts and other documents that are relevant to his inquiry. This position has been further clarified in Regulation 181 of the Regulations on Audit and Accounts, 2007, requiring every entity to evolve such systems that allow unimpeded and timely flow of data, information and records to the CAG. Hence, any non-production of records does generate a red flag regarding robustness of a system, an eventuality which can be easily prevented by allowing audit, access to the underlying records.

Yours faithfully,


(SAURABH NARAIN)
Accountant General

APPENDIX-II
Application of incorrect rate of tax
(Reference Para No. 5.3.1)

(₹ in lakh)								
Sl. No.	Name of the unit	Number of dealer	Assessment year (month and year of assessment)	Name of the commodity (Schedule)	Value of goods	Rate of Tax leviable/ levied (per cent)	Tax short levied	
1	DC Sec 10 Agra	1	2012-13 (February 2016)	Cold drink (V)	12.70	13.5/5	1.08	
2	CTO Sec 17 Agra	1	2009-10 (April 2012)	Sanitary goods (V)	1.05	12.5/4	0.09	
				Sanitary goods (V)	11.37	13.5/4.5	1.02	
				Sanitary goods (V)	1.87	13.5/5	0.16	
3	JC (CC) Allahabad	1	2013-14 (May 2015)	Warranty claim (V)	12.55	14/0	1.76	
4	DC Sec 1 Banda	1	2011-12 (February 2016)	Maggi (V)	11.11	13.5/5	0.94	
			2012-13 (February 2016)	Soda water (V)	14.86	13.5/5	1.26	
5	AC Sec 4 Barabanki	1	2011-12 (July 2016)	Machinery parts (V)	34.68	13.5/5	2.95	
6	AC Sec 3 Fatehpur	1	2009-10 (April 2012)	Machinery parts (V)	4.33	12.5/4	0.37	
				Machinery parts (V)	15.43	13.5/4.5	1.39	
				Machinery parts (V)	14.17	13.5/5	1.20	
7	DC Sec 2 Ghaziabad	1	2012-13 (June 2015)	Machinery parts (V)	644.40	13.5/5	54.77	
			1	2011-12 (February 2015)	Electronic meter (V)	12.13	13.5/5	1.03
				2012-13 (September 2015)	Electronic meter (V)	65.53	13.5/5	5.57
8	DC Sec 10 Ghaziabad	1	2012-13 (March 2015)	Power tools (V)	25.83	13.5/5	2.20	
9	DC Sec 18 Ghaziabad	1	2010-11 (January 2014)	Refrigeration gas (V)	147.60	13.5/5	12.55	
			2011-12 (March 2016)	Refrigeration gas (V)	240.56	13.5/5	20.44	
			2012-13 (February 2016)	Refrigeration gas (V)	281.34	13.5/5	23.91	
10	AC Sec 8 Jhansi	1	2009-10 (November 2013)	Machinery and engine parts (V)	2.13	12.5/4	0.18	
				Machinery and engine parts (V)	9.31	13.5/4.5	0.84	
				Machinery and engine parts (V)	1.64	13.5/5	0.14	
11	DC Sec 2 Kanpur	1	2012-13 (June 2015)	Woven fabrics (II)	26.64	5/0	1.33	

(₹ in lakh)							
Sl. No.	Name of the unit	Number of dealer	Assessment year (month and year of assessment)	Name of the commodity (Schedule)	Value of goods	Rate of Tax leviable/ levied (per cent)	Tax short levied
12	DC Sec 17 Kanpur	1	2011-12 (June 2015)	CTP Plates (V)	67.09	13.5/5	5.70
			2012-13 (January 2016)	CTP Plates (V)	131.30	13.5/5	11.16
13	DC Sec 1 Lucknow	1	2012-13 (March 2016)	Modem (V)	66.12	13.5/5	5.62
14	DC Sec 4 Lucknow	1	2012-13 (November 2015)	Margarine (V)	66.37	13.5/5	5.64
		1	2012-13 (November 2015)	Printer parts (V)	32.33	13.5/5	2.75
15	DC Sec 6 Meerut	1	2012-13 (August 2015)	Ply wood (V)	82.29	14/5	7.41
16	DC (Sardhana Mandal) Meerut	1	2011-12 (December 2015)	Battery (V)	2.77	13.5/5	0.24
			2012-13 (March 2016)	Battery (V)	9.31	13.5/5	0.79
17	DC Sec 4 Moradabad	1	2012-13 (August 2015)	Stainless steel patta (II)	126.80	5/4	1.27
		1	2011-12 (February 2015)	Stainless steel patta (II)	80.68	5/4	0.81
18	DC Sec 8 Noida	1	2012-13 (March 2016)	Kota stone (V)	7.15	13.5/5	0.61
				Cladded material (V)	82.52	13.5/5	7.01
19	DC Sec 10 Noida	1	2011-12 (March 2015)	Cooling gas (V)	67.94	13.5/5	5.77
20	DC Sec 11 Noida	1	2012-13 (July 2015)	Crockery and cutlery (V)	12.69	14/5	1.14
21	DC Sec 8 Varanasi	1	2012-13 (March 2016)	Computer parts (V)	23.37	13.5/5	1.99
				Computer parts (V)	75.98	14/5	6.83
Total		24			2,525.94		199.92

(Source: Audit findings)

APPENDIX-III
Misclassification of goods
(Reference Para No. 5.3.2)

(₹ in lakh)							
Sl. No.	Name of the unit	Number of the dealer	Assessment year (month and year of assessment)	Name of the Commodity	Value of Goods	Rate of Tax leviable/levied (per cent)	Tax not/short levied
1	JC (CC) I Ghaziabad	1	2011-12 (March 2014)	Mobile charger treated as mobile phone	61.19	13.5/5	5.20
			2012-13 (April 2015)	Mobile charger treated as mobile phone	117.35	13.5/5	9.97
2	DC Sec 8 Ghaziabad	1	2011-12 (September 2014)	Cutting tool was treated as tools used by the carpenter	23.91	13.5/5	2.03
			2012-13 (December 2014)	Cutting tool was treated as tools used by the carpenter	47.28	13.5/5	4.02
3	DC Sec 10 Ghaziabad	1	2012-13 (March 2016)	Welding accessory was treated as welding equipment	18.12	13.5/5	1.54
			2012-13 (March 2016)	Welding accessory was treated as welding equipment	15.51	14/5	1.40
4	DC Sec 12 Ghaziabad	1	2011-12 (January 2015)	Confectionary goods were treated as sugar candy	139.71	13.5/5	11.88
5	DC Sec 18 Ghaziabad	1	2011-12 (October 2014)	Pen drive, data card, camera accessories were treated as computer parts	219.97	13.5/5	18.70
		1	2011-12 (March 2015)	Electrical cable treated as industrial cable	37.73	13.5/5	3.21
6	DC Sec 19 Ghaziabad	1	2011-12 (August 2015)	Testing machine treated as scientific equipment	34.90	13.5/5	2.97
7	DC Sec 9 Kanpur	1	2011-12 (January 2015)	Hand tool was treated as tools used by the carpenter	52.97	13.5/5	4.50
8	DC Sec 10 Kanpur	1	2012-13 (March 2016)	Composite panel treated as aluminium extrusion	90.60	13.5/5	7.70
9	DC Sec 14 Kanpur	1	2012-13 (January 2016)	Mobile charger treated as mobile phone	49.80	13.5/5	4.23
				Mobile charger treated as mobile phone	59.68	14/5	5.37
10	DC Sec 24 Kanpur	1	2012-13 (January 2016)	Mobile charger treated as mobile phone	73.74	13.5/5	6.27
			2013-14 (March 2016)	Mobile charger treated as mobile phone	63.78	14/5	5.74

(₹ in lakh)							
Sl. No.	Name of the unit	Number of the dealer	Assessment year (month and year of assessment)	Name of the Commodity	Value of Goods	Rate of Tax leviable/levied (per cent)	Tax not/short levied
11	JC (CC) I Lucknow	1	2012-13 (December 2015)	Hair oil was treated as <i>ayurvedic</i> medicine	290.08	13.5/5	24.66
12	JC (CC) II Lucknow	1	2012-13 (March 2016)	Mobile charger treated as mobile phone	62.42	13.5/5	5.31
13	AC Sec 5 Lucknow	1	2012-13 (October 2015)	Hand tool was treated as tools used by the carpenter	14.87	13.5/5	1.26
14	DC Sec 16 Lucknow	1	2011-12 (January 2015)	Hospital bed and table were treated as medical equipment	33.88	13.5/5	2.88
15	DC Sec 7 Meerut	1	2011-12 (April 2015)	Prepared tea treated as tea leaves	5.93	13.5/5	0.50
			2012-13 (February 2016)	Prepared tea treated as tea leaves	2.83	13.5/5	0.24
				Prepared tea treated as tea leaves	2.83	14/5	0.26
16	DC Sec 5 Noida	1	2012-13 (March 2016)	Modem treated as IT product	797.55	13.5/5	67.79
17	DC Sec 8 Noida	1	2011-12 (June 2014)	Artificial jewellery treated as gold and silver jewellery	40.63	13.5/1	5.08
			2012-13 (December 2015)	Artificial jewellery treated as gold and silver jewellery	51.42	13.5/1	6.43
18	DC Sec 10 Noida	1	2011-12 (November 2014)	Hand tool was treated as tools used by carpenters	112.17	13.5/5	9.53
19	DC Sec 11 Noida	1	2011-12 (March 2015)	Flexible cable and telephone cable treated as industrial cable	199.21	13.5/5	16.93
20	AC Sec 1 Varanasi	1	2010-11 (March 2014)	Adhesive/sealant treated as chemical	81.52	13.5/5	6.93
			2011-12 (March 2015)	Adhesive/sealant treated as chemical	94.95	13.5/5	8.07
21	DC Sec 9 Varanasi	1	2012-13 (March 2016)	Farex (nutrition product) treated as baby food	1,459.30	13.5/5	124.04
Total		22			4,355.83		374.64

(Source: Audit findings)

APPENDIX-IV
Repetitive nature of irregularities
(Reference Para No. 5.4)

(₹ in crore)																			
Sl. No.	Caption	Brief of Para	Observations in 2016-17		2015-16			2014-15			2013-14			2012-13			2011-12		
			Cases	Amount	Para No	Cases	Amount	Para No	Cases	Amount	Para No	Cases	Amount	Para No	Cases	Amount	Para No	Cases	Amount
1	Short levy of composition money under UPVAT Act	The AAs while finalising the assessments (between June 2012 and November 2015) accepted composition money at the rate of two per cent to four per cent instead of four per cent and six per cent on payment of ₹ 90.39 crore during the years 2008-09 to 2012-13 which resulted in short levy of composition money amounting to ₹ 3.08 crore in five CTOs ¹ .	10	3.08	4.6.1.4	2	0.56	2.3.16.3	2	0.38	2.3.7.1	8	6.88	-	-	-	-	-	-
								2.5.1.4	1	0.13									
2	Delayed deposit of tax deducted at source	The AAs while finalising the assessments (between March 2013 and March 2016) failed to impose penalty of ₹ 8.05 crore on dealers for not depositing the tax deducted at source amounting to ₹ 3.49 crore within the prescribed time, and for non deduction of tax of ₹ 53.83 lakh while making payment to the contractors during the years 2009-10 to 2012-13 in 19 CTOs ² .	28	8.05	4.7.2.2	14	2.98	2.3.17.3	10	3.72	2.13	28	8.74	2.12.4.1	13	2.88	2.11.5	13	1.36
								2.11	15	5.03									

¹ DC Sec 4 Jhansi, DC Sec 20 Kanpur, DC Sec 13 Lucknow and DC Sec 10 & 11 Noida.

² DC Sec. 15 Agra, AC Sec. 2 Aligarh, AC Sec. 10 Allahabad, AC Sec. 2 Auraiya, DC Sec. 1 Banda, AC Sec. 2 Chandauli, AC Sec. 4 Ghaziabad, DC Sec. 17 Kanpur, DC Sec. 9, 14, 20 & 21 Lucknow, DC Sec. 5 Meerut, DC Sec. 9 Moradabad, AC Sec. 6 Muzaffarnagar, DC Sec. 12, 13, AC Sec. 2 Noida and AC Sec. 2 Shahjahanpur.

(₹ in crore)																			
Sl. No.	Caption	Brief of Para	Observations in 2016-17		2015-16			2014-15			2013-14			2012-13			2011-12		
			Cases	Amount	Para No	Cases	Amount	Para No	Cases	Amount	Para No	Cases	Amount	Para No	Cases	Amount	Para No	Cases	Amount
3	Irregular concession on goods not covered under the central certificate of registration	The AAs while finalising the assessments (between December 2013 and March 2016) failed to detect incorrect declaration of goods valued at ₹ 19.22 crore as eligible for concessional rates of tax on form 'C' during the years 2010-11 to 2013-14 resulting in non levy of penalty of ₹ 3.80 crore in 16 CTOs ³ .	24	3.80	4.9.3	7	0.27	2.8	9	0.41	2.3.13.2	8	0.83	2.12.5	10	1.00	2.11.4	8	1.12
											2.8.3	8	0.20						
4	Interest short/not charged on delayed deposit of tax	The AAs while finalising the assessments (between July 2014 and March 2016) failed to levy interest of ₹ 1.53 crore on delayed remittances of tax by dealers during the years 2008-09 to 2013-14 in 24 CTOs ⁴ .	30	1.53	4.10	8	2.17	2.3.18.2	16	0.54	2.9.1	13	0.30	2.17	19	0.60	2.11.6	9	0.63
								2.9	30	5.31	2.3.14	7	0.12						
5	Inadmissible Input Tax Credit (ITC)	AAs while finalising the assessments (between March 2013 and March 2016) failed to reverse with interest inadmissible claims of ITC amounting to ₹ 80.29 lakh, resulting in short levy / non-reversal of ITC amounting to ₹ 1.18 crore including interest during the years 2009-10 to 2012-13 in 17 CTOs ⁵ .	20	1.18	4.11.4	15	0.77	2.10.1	21	0.87	2.10.1	15	12.41	-	-	-	-	-	-

³ DC Sec. 12 Agra, DC Sec. 3 G. B. Nagar, JC (CC)-II, DC Sec. 2 & 12, AC Sec. 4 Ghaziabad, DC 16, 20 & 21 Lucknow, DC Sec. 1, 8, 9, 10, 11 & 14 Noida and DC Sec. 1 Raebareli.

⁴ DC Sec. 9 & 12 Agra, AC Sec. 3 & 4 Allahabad, DC Sec. 1 Chandauli, JC (CC) Firozabad, JC (CC) I, DC Sec. 8, 9, 12, 15 & 17 Ghaziabad, DC Sec. 28 Kanpur, JC (CC) I, DC Sec. 1, 12 & 19 Lucknow, DC Sec. 5, 8, 9 & 14 Noida, DC Sec. 3 Shahjahanpur and DC Sec. 9 & 21 Varanasi.

⁵ DC Sec. 7 Agra, AC Sec. 2 Azamgarh, JC (CC) Faizabad, DC Sec. 2,11,14 & AC Sec. 4 Ghaziabad, DC Sec. 3, 10 & 20 Kanpur, DC Sec. 5, 16 & 20 Lucknow, DC Sec. 5 & 10 Meerut and DC Sec. 1 & 10 Noida.

Audit Report (Economic and Revenue Sectors) for the year ended 31 March 2017

(₹ in crore)																			
Sl. No.	Caption	Brief of Para	Observations in 2016-17		2015-16			2014-15			2013-14			2012-13			2011-12		
			Cases	Amount	Para No	Cases	Amount	Para No	Cases	Amount	Para No	Cases	Amount	Para No	Cases	Amount	Para No	Cases	Amount
6	Incorrect claim of ITC on goods purchased which were taxable at lower rates than that claimed by the dealers	AAs while finalising the assessments (between April 2013 and March 2016) failed to reverse ITC amounting to ₹ 1.08 crore and levy interest of ₹ 56.16 lakh on goods which were taxable at lower rates than claimed by the dealers during the years 2010-11 to 2012-13 in 10 CTOs ⁶ .	10	1.64	4.11.6	7	0.25	-	-	-	-	-	-	2.21.3	10	2.69	-	-	-
	Total	91 CTOs	122	19.28		53	7.00		104	16.39		87	29.48		52	7.17		30	3.11

⁶ JC (CC) Allahabad, AC Sec. 3 Barabanki, DC Sec. 13, 16 & CTO Sec. 8 Ghaziabad, JC (CC) I & DC Sec. 5 Kanpur, DC Sec. 5 & 12 Meerut and DC Sec. 8 Noida.

APPENDIX-V
Residential land valued at agriculture rate
(Reference Para No. 6.9)

(In ₹)																		
Sl. No.	Name of district	Name of Unit	Deed No. & date of execution	Earlier executed Deed No. & date of execution for same gata/khasra no.	Gata / Khasra No.	Land sold (In Sq. meter)	Value of the property on which stamp duty levied	Rate on which property was required to be valued (Per Sq. meter)	Value of the property on which stamp duty was required to be imposed	Total value of the property rounded to next thousands on which stamp duty was required to be imposed	Rate of stamp duty applicable	Leviable stamp duty	Due registration fees	Leviable stamp duty and registration fee	Stamp duty paid	Registration fee paid	Levied stamp duty and registration fee	Difference
1	Agra	SR Atmadpur	7474/ 21.6.16	5805/ 13.5.16	575	1010	505000	3000	3030000	3030000	5	151500	20000	171500	20200	10100	30300	141200
2	Agra	SR Fatehabad	4821/ 21.6.16	4098/ 4.6.16	216	865	78000	900	778500	779000	4	31160	15570	46730	3900	1560	5460	41270
3	Agra	SR Fatehabad	4671/ 17.6.16	4098/ 4.6.16	216	1327	120000	900	1194300	1195000	5	59750	20000	79750	6000	2400	8400	71350
4	Agra	SR Khairagarh	7468/ 28.10.16	7467/ 28.10.16	954	2200	5280000	4500	9900000	9900000	5	495000	20000	515000	254000	20000	274000	241000
5	Agra	SR Sadar I	2086/ 14.5.15	1106/ 12.3.15	617 ka	3805	11225000	8500	32342500	32343000	7	2264010	10000	2274010	786000	10000	796000	1478010
6	Agra	SR Sadar II	11018/ 23.10.15	3517/ 06.4.15	187	4828	4416000	4500	21796000	21796000	7	1525720	10000	1535720	309250	10000	319250	1216470
7	Agra	SR Sadar II	6209/ 11.6.15	1270/ 05.2.15	886	1242	1370000	4000	4968000	4968000	7	347760	10000	357760	96000	10000	106000	251760
8	Allahabad	SR Handia	296/ 18.1.16	5224/ 20.8.15	460	570	1177000	5500	3135000	3135000	5	156750	20000	176750	58850	20000	78850	97900
9	Allahabad	SR Handia	4740/ 3.8.16	5763/ 14.9.15	460	600	1790000	5500	3300000	3300000	5	165000	20000	185000	89500	20000	109500	75500
10	Allahabad	SR Karchchana	1479/ 19.2.16	863/ 31.1.15	346Mi	2280	2543000	5200	11856000	11856000	7	829920	20000	849920	180000	20000	200000	649920
11	Allahabad	SR Karchchana	4483/ 4.6.15	286/ 13.1.15 & 2502/ 18.4.15	1927kaha & 1950ka	3081	1264000	2200	6778200	6779000	7	474530	10000	484530	88500	10000	98500	386030
12	Allahabad	SR Karchchana	2681/ 30.3.16	1197/ 10.2.16	1941, 1942 ka, 1991, 2002, 2007 & 2014	2381	1102000	2500	5952500	5953000	7	416710	20000	436710	77200	20000	97200	339510
13	Allahabad	SR Phoolpur	7917/ 14.9.16	7668/ 6.9.16	172	1086	1278000	3600	3909600	3910000	6 & 7	263700	20000	283700	79460	20000	99460	184240

Audit Report (Economic and Revenue Sectors) for the year ended 31 March 2017

(In ₹)																		
Sl. No.	Name of district	Name of Unit	Deed No. & date of execution	Earlier executed Deed No. & date of execution for same gata/ khasra no.	Gata / Khasra No.	Land sold (In Sq. meter)	Value of the property on which stamp duty levied	Rate on which property was required to be valued (Per Sq. meter)	Value of the property on which stamp duty was required to be imposed	Total value of the property rounded to next thousands on which stamp duty was required to be imposed	Rate of stamp duty applicable	Leviable stamp duty	Due registration fees	Leviable stamp duty and registration fee	Stamp duty paid	Registration fee paid	Levied stamp duty and registration fee	Difference
14	Allahabad	SR Sadar I	5949/ 25.10.16	4644/ 23.8.16	1003	1254	2656000	5300	6646200	6647000	7	465290	20000	485290	166000	20000	186000	299290
15	Allahabad	SR Sadar I	4583/ 20.8.16	1735/ 6.4.16	124	1663	1865000	3200	5321600	5322000	7	372540	20000	392540	131000	20000	151000	241540
16	Allahabad	SR Sadar II	8862/ 21.11.16	10503/ 24.11.15	280	2280	8555000	7400	16872000	16872000	7	1181040	20000	1201040	600000	20000	620000	581040
17	Allahabad	SR Sadar II	7761/ 24.8.15	7316/ 13.8.15	170	2674	3891000	5000	13370000	13370000	7	935900	10000	945900	272500	10000	282500	663400
18	Allahabad	SR Sadar II	5074/ 15.6.16	3808/ 10.5.16 & 3807/ 10.5.16	9 & 10	1814.48	6976000	6800	12338464	12339000	7	863730	20000	883730	488500	20000	508500	375230
19	Allahabad	SR Sadar II	7675/ 23.9.16	6083/ 2.8.16, 1581/ 24.2.16 & 1622/ 25.2.16	1148, 1155 & 1156	1470.58	6040000	6800	9999944	10000000	7	700000	20000	720000	423000	20000	443000	277000
20	Allahabad	SR Sadar II	440/ 19.1.16	441/ 19.1.16	71	1512	3620000	4000	6048000	6048000	7	423360	20000	443360	253500	20000	273500	169860
21	Auraiya	SR Bidhuna	494/ 20.1.16	404/ 18.1.16	232	2640	700000	1800	4752000	4752000	4&5	227600	20000	247600	28000	14000	42000	205600
22*	Azamgarh	SR Nizamabad	2681/ 3.8.15	519/ 10.2.15	1068	1142	857000	5390	6155380	6156000	5	307800	10000	317800	42860	10000	52860	264940
23	Azamgarh	SR Sadar	2423/ 22.4.16	4386/ 9.7.15 & 4387/ 9.7.15	1993mi	6461.5	5657000	7000	45230500	45231000	5	2261550	40000	2301550	283250	40000	323250	1978300
24	Azamgarh	SR Sadar	7905/ 29.12.15	6090/ 19.9.15	151	1543.05	649000	2300	3549015	3550000	4&5	167500	20000	187500	26000	12980	38980	148520
25	Azamgarh	SR Sagadi	1589/ 19.3.16	1286/ 3.3.16	240	2721	1845000	7592	20657832	20658000	5	1032900	20000	1052900	92700	20000	112700	940200
26	Azamgarh	SR Sagadi	5007/ 17.8.16	1286/ 3.3.16	240	2041.2	1391000	7592	15496790	15497000	5	774850	20000	794850	69550	20000	89550	705300
27	Azamgarh	SR Sagadi	5349/ 5.9.16	3710/ 20.6.16	243mi	680.4	426000	8175	5562270	5563000	5	278150	20000	298150	21300	8520	29820	268330
28	Badaun	SR Sadar II	2593/ 24.4.15	8074/ 12.12.14	450mi	5060	1265000	2200	11132000	11132000	4&5	546600	10000	556600	53250	10000	63250	493350

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29	Badaun	SR Sadar II	1789/ 19.3.15	659/ 29.1.15	300	2530	2151000	4500	11385000	11385000	6&7	786950	10000	796950	140600	10000	150600	646350
30	Badaun	SR Sadar II	2114/ 1.4.15	8179/ 17.12.14	1396	660	600000	4500	2970000	2970000	6&7	197900	10000	207900	36000	10000	46000	161900
31	Baharaich	SR Kaiserganj	6999/ 29.6.15 & 7000/ 29.6.15	6973/ 29.6.15	210mi	980	258720	2000	1960000	1960000	5	98000	20000	118000	13000	2600	15600	102400
32	Barabanki	SR Haidargarh	3633/ 16.05.16	5342/ 30.09.14	262	1225	3056000	10100	12372500	12373000	5	618650	20000	638650	153000	20000	173000	465650
33	Barabanki	SR Haidargarh	8915/ 21.12.15	1222/ 24.02.15	316	290	170000	6600	1914000	1914000	5	95700	20000	115700	8500	3400	11900	103800
34*	Barabanki	SR Haidargarh	4702/ 14.07.16	3891/ 23.05.16	344mi	780	2165000	7900	6162000	6162000	5	308100	20000	328100	98250	20000	118250	209850
35*	Bareilly	SR Sadar II	2325/ 08.03.16	186/ 07.1.16	199	820	1312000	5000	4100000	4100000	7	287000	20000	307000	92000	20000	112000	195000
36	Basti	SR Sadar	4308/ 9.7.15	1912/ 24.3.15	437	1760	2112000	6000	10560000	10560000	6 & 7	729200	10000	739200	138020	10000	148020	591180
37	Buland Shahar	SR Anoop Shahar	2997/ 18.5.16	1678/ 16.3.16	603	1265	1994000	5500	6957500	6958000	5 & 6	407480	20000	427480	89700	20000	109700	317780
38	Buland Shahar	SR Khurja	7755/ 09.06.15	1169/ 22.01.15	1100	2530	2409000	4000	10120000	10120000	7	708400	10000	718400	168700	10000	178700	539700
39	Buland Shahar	SR Khurja	155/ 04.01.16	15212/ 07.12.15	534	1010	1160000	4800	4848000	4848000	7	339360	20000	359360	81200	20000	101200	258160
40	Buland Shahar	SR Khurja	8311/ 19.06.15	1169/ 22.01.15	1100	632.5	904000	4000	2530000	2530000	7	177100	10000	187100	63300	10000	73300	113800
41	Buland Shahar	SR Sadar-II	4723/ 27.06.15	2415/ 06.04.15	176	3050	7620000	8000	24400000	24400000	7	1708000	10000	1718000	535000	10000	545000	1173000
42	Buland Shahar	SR Sadar-II	4962/ 04.07.15	2415/ 06.04.15	176	3050	7620000	8000	24400000	24400000	7	1708000	10000	1718000	535000	10000	545000	1173000
43	Buland Shahar	SR Sadar-II	6617/ 09.09.15	2415/ 06.04.15	176	3050	8235000	8000	24400000	24400000	7	1708000	10000	1718000	576000	10000	586000	1132000
44*	Buland Shahar	SR Sadar-II	4521/ 22.06.15	2175/ 26.03.15	243/2	2500	8788000	₹ 8000 for 2300 sq. mt. & ₹ 9000 for 200 sq. mt	20200000	20200000	7	1414000	10000	1424000	615000	10000	625000	799000

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45	Chandauli	SR Sadar	9428/ 29.7.15	5664/ 11.5.15	1341	2530	1417000	2000	5060000	5060000	4 & 5	243000	10000	253000	61000	10000	71000	182000
46	Chandauli	SR Sadar	11670/ 15.10.16	6158/ 23.5.16	391	1130	452000	2000	2260000	2260000	7	158200	20000	178200	31650	9040	40690	137510
47	Chandauli	SR Sadar	13476/ 29.12.16	5842/ 17.5.16	578	1010	707000	2300	2323000	2323000	7	162610	20000	182610	49500	14140	63640	118970
48*	Chandauli	SR Sadar	3721/ 31.3.16	1182/ 2.2.15	109	2530	1771000	2300	5819000	5819000	7	407330	20000	427330	124000	20000	144000	283330
49	Deoria	SR Rudrapur	349/ 5.2.15	257/ 28.1.15	242	1832.5	2199000	3000	5497500	5498000	5	274900	10000	284900	110000	10000	120000	164900
50	Farrukhabad	SR Kayamganj	9097/ 28.11.15	9076/ 27.11.15	1222	1160	302000	1900	2204000	2204000	4&5	100200	10000	110200	12100	6040	18140	92060
51*	Farrukhabad	SR Kayamganj	4600/ 30.05.16	979/ 29.01.16	327/1	440	176000	7000	3080000	3080000	6 & 7	205600	20000	225600	10600	3520	14120	211480
52*	Farrukhabad	SR Kayamganj	4026/ 16.05.16	979/ 29.01.16	327/1	450	261000	7000	3150000	3150000	6 & 7	210500	20000	230500	15700	5220	20920	209580
53*	Farrukhabad	SR Sadar	13697/ 7.10.15	6836/ 15.5.15	480mi	1290	2322000	4800	6192000	6192000	7	433440	10000	443440	163000	10000	173000	270440
54*	Farrukhabad	SR Sadar	11211/ 10.8.15	9415/ 6.7.15	92	610	824000	5200	3172000	3172000	6&7	212040	10000	222040	49500	10000	59500	162540
55*	Farrukhabad	SR Sadar	2039/ 4.2.15	1799/ 31.1.15	371, 372 & 374 mi	650	1170000	3300	2145000	2145000	7	150150	10000	160150	72000	10000	82000	78150
56	Firozabad	SR Sadar I	4038/ 7.5.15	2601/ 26.3.15	190	2625	2835000	2500	6562500	6563000	7	459410	10000	469410	198500	10000	208500	260910
57	Firozabad	SR Sadar I	5953/ 29.6.15	5595/ 19.6.15	266	1150	552000	2500	2875000	2875000	6&7	191250	10000	201250	33200	10000	43200	158050
58	Firozabad	SR Sadar II	3805/ 03.08.15	3532/ 27.07.15	321	2945	2121000	2300	6773500	6774000	7	474180	10000	484180	138500	10000	148500	335680
59	Firozabad	SR Sadar II	1893/ 29.04.15	1134/ 17.03.15	26	2860	1145000	2000	5720000	5720000	7	400400	10000	410400	80150	10000	90150	320250
60	Firozabad	SR Sadar II	1230/ 23.03.15	1222/ 21.03.15	524/4	4386	878000	1000	4386000	4386000	5	219300	10000	229300	44000	10000	54000	175300
61	Firozabad	SR Sadar II	3668/ 29.07.15	3390/ 22.07.15	559	1147	1239000	4000	4588000	4588000	7	321160	10000	331160	86750	10000	96750	234410
62	Firozabad	SR Sadar II	831/ 20.02.16	1010/ 09.03.15	585	2010	1206000	2500	5025000	5025000	7	351750	20000	371750	84500	20000	104500	267250

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63	Firozabad	SR Sikohabad	3125/ 07.04.16	2918/ 02.04.16	718/1	1620	584000	2000	3240000	3240000	7	226800	20000	246800	41000	11680	52680	194120
64	Firozabad	SR Sikohabad	3925/ 02.05.16	2043/ 02.03.16	187	1620	681000	3000	4860000	4860000	5	243000	20000	263000	34050	13620	47670	215330
65	Firozabad	SR Tundla	3074/ 24.05.16	1193/ 20.02.16	504	997	799000	5500	5483500	5484000	5	274200	20000	294200	40000	15980	55980	238220
66	Firozabad	SR Tundla	2977/ 18.05.16	949/ 11.02.16	171	2010	1610000	5500	11055000	11055000	5	552750	20000	572750	80500	20000	100500	472250
67	Firozabad	SR Tundla	7592/ 29.12.15	7486/ 22.12.15	67	1610	552000	1800	2898000	2898000	5	144900	20000	164900	27700	11060	38760	126140
68	Firozabad	SR Tundla	3109/ 25.05.16	1452/ 02.03.16	504	770	617000	5500	4235000	4235000	5	211750	20000	231750	25000	12340	37340	194410
69	Firozabad	SR Tundla	2170/ 07.04.16	1452/ 02.03.16	504	770	700000	5500	4235000	4235000	5	211750	20000	231750	35000	14000	49000	182750
70	Firozabad	SR Tundla	7285/ 11.12.15	6933/ 21.11.15	532	831	499000	3500	2908500	2909000	5	145450	20000	165450	20000	10000	30000	135450
71	Firozabad	SR Tundla	2171/ 07.04.16	1452/ 02.03.16	504	770	617000	5500	4235000	4235000	5	211750	20000	231750	31000	12340	43340	188410
72	Ghaziabad	SR Sadar I	1900/ 22.3.16	677/ 2.2.16	2530	948.9	3701000	10000	9489000	9489000	7	664230	20000	684230	249100	20000	269100	415130
73	Ghaziabad	SR Sadar I	1901/ 22.3.16	677/ 2.2.16	2530	948.9	3701000	10000	9489000	9489000	7	664230	20000	684230	259100	20000	279100	405130
74	Ghazipur	SR Jamaniyan	3605/ 22.8.16	3168/ 21.7.16	269 & 270	760	570000	5000	3800000	3800000	5	190000	20000	210000	28500	11400	39900	170100
75	Ghazipur	SR Jamaniyan	606/ 9.2.16	560/ 8.2.16	2445	760	544000	7000	5320000	5320000	5	266000	20000	286000	27210	10880	38090	247910
76*	Ghazipur	SR Sadar	5064/ 26.9.15	1046/ 26.2.15	173	4300	3010000	3500	15050000	15050000	5	752500	10000	762500	151000	10000	161000	601500
77	Gorakhpur	SR Chauri Chaura	4057/ 15.12.15	2264/ 30.06.15	25/1	1010.25	1152000	3900	3939975	3940000	4&5	187000	20000	207000	47600	20000	67600	139400
78	Gorakhpur	SR Chauri Chaura	384/ 05.02.15	139/ 16.01.15	135	920.5	1374000	4200	3866100	3867000	5	193350	10000	203350	68700	10000	78700	124650
79	Gorakhpur	SR Chauri Chaura	443/ 10.02.15	199/ 22.01.15	624	1360	1673000	4620	6283200	6284000	4&5	304200	10000	314200	74100	10000	84100	230100

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80	Gorakhpur	SR Chauri Chaura	2545/ 22.07.15	2264/ 30.06.15	25/1	1010.25	979000	3500	3535875	3536000	5	176800	10000	186800	49000	10000	59000	127800
81	Gorakhpur	SR Gola Bazar	1764/ 19.05.16 & 1479/ 02.05.16	329/ 27.01.16 & 1673/ 12.05.16	50mi	3240	2220000	1270	4114800	4115000	5	205750	40000	245750	95520	31000	126520	119230
82	Gorakhpur	SR Sadar I	8337/ 07.10.15	7373/ 31.08.15	146	2670	1923000	6500	17355000	17355000	5	867750	10000	877750	96200	10000	106200	771550
83	Gorakhpur	SR Sadar I	7660/ 09.09.15	7373/ 31.08.15	146	2750	2574000	6500	17875000	17875000	5	893750	10000	903750	129000	10000	139000	764750
84	Gorakhpur	SR Sadar I	5041/ 18.06.15	4862/ 15.06.15	1010mi	1620	2000000	4500	7290000	7290000	5	364500	10000	374500	100000	10000	110000	264500
85	Gorakhpur	SR Sadar I	6161/ 24.07.15	6015/ 22.07.15	1218	1110	1943000	4500	4995000	4995000	5	249750	10000	259750	98000	10000	108000	151750
86	Gorakhpur	SR Sadar I	4740/ 11.06.15	4014/ 22.05.15	1975mi	850	3294000	7500	6375000	6375000	7	446250	10000	456250	230600	10000	240600	215650
87	Gorakhpur	SR Sadar I	4000/ 18.05.16	3576/ 05.05.16	75	3740	2600000	5000	18700000	18700000	5	935000	20000	955000	130000	20000	150000	805000
88	Gorakhpur	SR Sadar I	4478/ 04.06.15	1762/ 03.03.15	112mi	2060	1288000	7500	15450000	15450000	5	772500	10000	782500	64500	10000	74500	708000
89	Gorakhpur	SR Sadar II	6673/ 23.6.15	5977/ 9.6.15	371mi	5100	8415000	7500	38250000	38250000	7	2677500	10000	2687500	589150	10000	599150	2088350
90	Gorakhpur	SR Sahajanava	2234/ 18.06.16	1765& 1766/ 17.05.16	72mi	2610	4000000	8300	21663000	21663000	7	1516410	20000	1536410	280000	20000	300000	1236410
91	Hathras	SR Sadar	4854/ 27.5.15	4480/ 18.5.15	139	2150	2473000	3500	7525000	7525000	5	376250	10000	386250	124000	10000	134000	252250
92	Hathras	SR Sadar	7447/ 30.7.15	3648/ 29.4.15	139	2100	2415000	3500	7350000	7350000	5	367500	10000	377500	121000	10000	131000	246500
93	Hathras	SR Sadar	5431/ 11.6.15	4101/ 21.5.15	138	1800	1710000	3500	6300000	6300000	5	315000	10000	325000	85500	10000	95500	229500
94	Hathras	SR Sadar	9667/ 15.10.15	8429/ 28.8.15	155	4096	1639000	1100	4505600	4506000	5	225300	29012	254312	90100	21800	111900	142412
95	Jaunpur	SR Machhali Shahar	4297/ 31.8.16	2384/ 7.5.14	147	4010	2764000	8500	34085000	34085000	5	1704250	20000	1724250	138200	20000	158200	1566050
96	Jaunpur	SR Machhali Shahar	6137/ 5.12.15	708/ 5.2.15	2708mi	2430	1203000	5500	13365000	13365000	4 & 5	658250	10000	668250	50150	10000	60150	608100

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97	Jaunpur	SR Madiyagoon	1936/ 12.5.15	1937/ 12.5.15	132mi	3180	3246000	5800	18444000	18444000	4 & 5	912200	10000	922200	152500	10000	162500	759700
98	Jaunpur	SR Madiyagoon	3437/ 7.8.15	3399/ 4.8.15	126	850	816000	7900	6715000	6715000	4 & 5	325750	10000	335750	40800	10000	50800	284950
99	Jaunpur	SR Sadar	1720/ 25.2.15	670/ 23.1.15	208mi	1440	692000	3800	5472000	5472000	5	273600	10000	283600	34600	10000	44600	239000
100	Jaunpur	SR Shahganj	3259/ 7.6.16	4061/ 22.6.15	576	2316.6	2607000	8000	18532800	18533000	5	926650	20000	946650	130350	20000	150350	796300
101	Jaunpur	SR Shahganj	4639/ 4.8.16	4678/ 5.8.16 (Tahreer 4.8.16)	1639	1105	820000	9400	10387000	10387000	4 & 5	509350	20000	529350	32800	16400	49200	480150
102	Jaunpur	SR Shahganj	3507/ 29.5.15	3305/ 22.5.15	30	1305	1403000	7500	9787500	9788000	5	489400	10000	499400	70150	10000	80150	419250
103	Jaunpur	SR Shahganj	1898/ 30.3.16	1861/ 29.3.16	562/1	1012	972000	7800	7893600	7894000	4 & 5	384700	20000	404700	39020	19440	58460	346240
104	Jaunpur	SR Shahganj	3423/ 27.5.15	1084/ 10.2.15	1926	1100	825000	6400	7040000	7040000	5	352000	10000	362000	41250	10000	51250	310750
105	Jaunpur	SR Shahganj	4203/ 29.6.15	4168/ 26.6.15	973	1170	1573000	6400	7488000	7488000	5	374400	10000	384400	78650	10000	88650	295750
106	Jhansi	SR Sadar II	5726/ 14.7.15	Sec. 143	622 mi	6600	528000	1200	7920000	7920000	7	554400	10000	564400	37000	10000	47000	517400
107	Kanpur Nagar	SR Bilhaur	782/ 20.2.17	5619/ 21.7.16	796	1315	658000	3500	4602500	4603000	5	230150	20000	250150	33000	13160	46160	203990
108	Kanpur Nagar	SR Ghatampur	4089/ 7.6.16	4092/ 01.06.16/ 7.6.16	2341	865	326000	3700	3200500	3201000	4 & 5	150050	20000	170050	13100	6520	19620	150430
109	Kanpur Nagar	SR Sadar I	133/ 17.1.17	425/ 23.1.16	706mi	4300	3071000	2400	10320000	10320000	7	722400	20000	742400	215000	20000	235000	507400
110	Kanpur Nagar	SR Sadar I	103/ 5.1.16	125/ 6.1.16	790mi	1230	672000	2400	2952000	2952000	7	206640	20000	226640	49000	14000	63000	163640
111	Kanpur Nagar	SR Sadar II	7008/ 20.11.15	6997/ 20.11.15	94mi	2150	3655000	8000	17200000	17200000	7	1204000	10000	1214000	256000	10000	266000	948000
112	Kanpur Nagar	SR Sadar II	6728/ 06.11.15	6729/ 06.11.15	695	2316.39	7413000	9000	20847510	20848000	7	1459360	10000	1469360	519000	10000	529000	940360
113	Kanpur Nagar	SR Sadar II	1633/ 11.03.16	1643/ 09.3.16/ 11.03.16	969mi	1430	2932000	10500	15015000	15015000	7	1051050	20000	1071050	205500	20000	225500	845550

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114	Kanpur Nagar	SR Sadar III	19931/ 8.12.15	19671/ 03.12.15	708	1125	3539000	9500	10687500	10688000	7	748160	20000	768160	247750	20000	267750	500410
115	Kanpur Nagar	SR Sadar IV	1530/ 18.02.16	6065/ 15.07.15	264	3344	4264000	4200	14044800	14045000	7	983150	20000	1003150	298500	20000	318500	684650
116	Kanpur Nagar	SR Sadar IV	131/ 05.01.16	4870/ 11.06.15 & 6836/ 03.08.15	248	2800	1680000	2900	8120000	8120000	7	568400	20000	588400	117700	20000	137700	450700
117	Kanpur Nagar	SR Sadar IV	6608/ 28.07.16	6065/ 15.07.15	264	1105	1409000	4200	4641000	4641000	7	324870	20000	344870	98700	20000	118700	226170
118	Kasganj	SR Sadar	3491/ 20.4.16	3362/ 22.4.15	637Sa	1188	714000	6000	7128000	7128000	7	498960	20000	518960	50110	14280	64390	454570
119	Kasganj	SR Sadar	4290/ 21.5.15	2727/ 30.3.15	401	1170	644000	3500	4095000	4095000	7	286650	20000	306650	45160	12880	58040	248610
120	Kasganj	SR Sadar	5841/ 2.7.15	3981/ 12.5.15	658	610	440000	5000	3050000	3050000	7	213500	10000	223500	30800	8800	39600	183900
121	Kasganj	SR Sadar	5621/ 20.6.16	10053/ 26.11.15	494	850	1020000	3000	2550000	2550000	7	178500	20000	198500	71400	20000	91400	107100
122	Kasganj	SR Sadar	5692/ 21.6.16	186/ 7.1.15	498	850	1020000	3000	2550000	2550000	6 & 7	168500	20000	188500	61400	20000	81400	107100
123*	Kasganj	SR Sadar	10288/ 4.12.15	4300/ 21.5.15	77	770	600000	7000	5390000	5390000	7	377300	10000	387300	30100	10000	40100	347200
124	Kushinagar	SR Hata	7400/ 1.12.15	7297/ 24.11.15	634	3880	1940000	5600	21728000	21728000	5	1086400	10000	1096400	97000	10000	107000	989400
125	Kushinagar	SR Hata	815/ 6.2.16	730/ 2.2.16	571mi	1740	1340000	6000	10440000	10440000	5	522000	20000	542000	67050	20000	87050	454950
126	Kushinagar	SR Hata	704/ 1.2.16	3604/ 3.7.14	2	1700	561000	1600	2720000	2720000	4 & 5	126000	20000	146000	22450	11220	33670	112330
127	Kushinagar	SR Hata	4114/ 24.6.16	2458/ 17.5.14	1503	911.25	1307000	4300	3918375	3919000	5	195950	20000	215950	65350	20000	85350	130600
128	Kushinagar	SR Kasyan	639/ 15.2.16	557/ 8.2.16	702mi	810	1013000	2500	2025000	2025000	7	141750	20000	161750	71000	20000	91000	70750
129*	Kushinagar	SR Sadar	8344/ 12.12.14	8260/ 10.12.14	55/5/7	690	966000	4200	2898000	2898000	6&7	192860	10000	202860	58010	10000	68010	134850
130	Lakhimpur Khiri	SR Gola Gokaran	15951/ 4.12.14	5224/ 25.4.14	1964	6800	2856000	4300	29240000	29240000	5	1462000	10000	1472000	143000	10000	153000	1319000

(In ₹)																		
Sl. No.	Name of district	Name of Unit	Deed No. & date of execution	Earlier executed Deed No. & date of execution for same gata/ khasra no.	Gata / Khasra No.	Land sold (In Sq. meter)	Value of the property on which stamp duty levied	Rate on which property was required to be valued (Per Sq. meter)	Value of the property on which stamp duty was required to be imposed	Total value of the property rounded to next thousands on which stamp duty was required to be imposed	Rate of stamp duty applicable	Leviable stamp duty	Due registration fees	Leviable stamp duty and registration fee	Stamp duty paid	Registration fee paid	Levied stamp duty and registration fee	Difference
131	Lucknow	SR Malihabad	1382/ 16.03.16	2023/ 21.4.15	213	1860	612000	₹ 6000 upto 1000 sq. mt. & ₹ 4200 for 860 sq.mt.	9666000	9666000	4&5	473300	20000	493300	24500	12240	36740	456560
132	Lucknow	SR Malihabad	5694/ 30.11.15	5590/ 24.11.15	1070	730	255500	5000	3650000	3650000	5	182500	10000	192500	13000	5120	18120	174380
133	Maharajganj	SR Sadar	3185/ 23.04.16	2911/ 31.03.15	46	1210	1755000	6300	7623000	7623000	5	381150	20000	401150	77750	20000	97750	303400
134	Mau	SR Sadar	2264/ 9.4.15	1921/ 23.3.15	93	1360	1906000	4000	5440000	5440000	7	380800	10000	390800	133430	10000	143430	247370
135	Mau	SR Sadar	2988/ 29.4.16	5766/ 31.8.15	332ga	1247	1497000	4000	4988000	4988000	7	349160	20000	369160	104800	20000	124800	244360
136	Mau	SR Sadar	6508/ 3.10.15	4412/ 3.7.15	55mi	1130	1808000	4600	5198000	5198000	6&7	353860	10000	363860	116560	10000	126560	237300
137	Mau	SR Sadar	7023/ 29.10.15	7025/ 29.10.15	764mi	755	1284000	4000	3020000	3020000	7	211400	10000	221400	90000	10000	100000	121400
138	Mau	SR Sadar	660/ 3.2.16	7744/ 3.12.15	270	680	2040000	5500	3740000	3740000	7	261800	20000	281800	142800	20000	162800	119000
139	Meerut	SR Sadar IV	4853/ 3.8.15	3518/ 12.6.15	1335	3975	1988000	2400	9540000	9540000	5	477000	10000	487000	100000	10000	110000	377000
140	Mirzapur	SR Chunar	8893/ 3.11.15	6815/ 17.8.15	88/4	2530	295000	900	2277000	2277000	5	113850	10000	123850	14750	5900	20650	103200
141	Muzaffar Nagar	SR Sadar I	3641/ 29.4.16	9075/ 18.9.15	298	4031	10043200	4500	18139500	18140000	7	1269800	20000	1289800	703000	20000	723000	566800
142*	Pratapgarh	SR Patti	4140/ 6.8.15	1852/ 22.4.15	682mi	240	405000	8200	1968000	1968000	7	137760	10000	147760	20300	8100	28400	119360
143	Pratapgarh	SR Sadar	179/ 11.1.16	183/ 11.1.16	84	2380	753000	1500	3570000	3570000	4 & 5	168500	20000	188500	30120	15060	45180	143320
144	Pratapgarh	SR Sadar	1579/ 26.3.16	1523/ 22.3.16	74mi	1290	4113000	5500	7095000	7095000	6 & 7	486650	20000	506650	278000	20000	298000	208650
145	Rampur	SR Bilaspur	5425/ 30.7.16	6175/ 4.9.15	254	2150	1183000	3500	7525000	7525000	5	376250	20000	396250	59200	20000	79200	317050
146	Rampur	SR Bilaspur	5426/ 30.7.16	6175/ 4.9.15	254	1830	1008000	3500	6405000	6405000	5	320250	20000	340250	50500	20000	70500	269750

Audit Report (Economic and Revenue Sectors) for the year ended 31 March 2017

(In ₹)																		
Sl. No.	Name of district	Name of Unit	Deed No. & date of execution	Earlier executed Deed No. & date of execution for same gata/ khasra no.	Gata / Khasra No.	Land sold (In Sq. meter)	Value of the property on which stamp duty levied	Rate on which property was required to be valued (Per Sq. meter)	Value of the property on which stamp duty was required to be imposed	Total value of the property rounded to next thousands on which stamp duty was required to be imposed	Rate of stamp duty applicable	Leviable stamp duty	Due registration fees	Leviable stamp duty and registration fee	Stamp duty paid	Registration fee paid	Levied stamp duty and registration fee	Difference
147	Rampur	SR Bilaspur	6386/ 15.9.16	2295/ 30.3.16	48/7 mi	1393.5	1394000	4000	5574000	5574000	5	278700	20000	298700	70000	20000	90000	208700
148*	Rampur	SR Bilaspur	4957/ 15.7.16	4689/ 4.7.16	186 mi	3780	3213000	4000	15120000	15120000	5	756000	20000	776000	160700	20000	180700	595300
149*	Rampur	SR Bilaspur	4754/ 6.7.16	4756/ 6.7.16	430	5725	2760000	1000	5725000	5725000	5	286250	20000	306250	138000	20000	158000	148250
150*	Shahjahan--pur	SR Jalalabad	5937 / 16.7.16	3777/ 25.5.16	29	970	204000	2500	2425000	2425000	5	121250	20000	141250	10200	4080	14280	126970
151	Siddharth Nagar	SR Bansi	2913/ 21.7.16	103/ 11.1.16	597ka mi	760	380000	3500	2660000	2660000	6&7	176200	20000	196200	22800	7600	30400	165800
152	Sitapur	SR Sidhauri	4137/ 15.6.15	3865/ 8.6.15	18	840	427000	4250	3570000	3570000	5	178500	10000	188500	21350	8540	29890	158610
153	Sitapur	SR Sidhauri	331/ 19.1.16	5282/ 20.7.15	298	2000	130000	8200	16400000	16400000	5	820000	20000	840000	65000	20000	85000	755000
154	Sitapur	SR Sidhauri	1024/ 25.2.16	6368/ 14.11.14	549	520	516000	4500	2340000	2340000	5	117000	20000	137000	25800	10320	36120	100880
155*	Sonebhadra	SR Robertsganj	2592/ 26.3.16	2012/ 13.3.15	755 mi	1770	850000	2700	4779000	4779000	4&5	228950	20000	248950	34000	17000	51000	197950
156*	Sonebhadra	SR Robertsganj	981/ 5.2.16	2012/ 13.3.15	755mi	633	308000	2700	1709100	1710000	5	85500	20000	105500	15400	6160	21560	83940
157	Varanasi	SR Sadar I	5043/ 12.7.16	4927/ 9.7.16	699 & 700	1180	6212000	7800	9204000	9204000	7	644280	20000	664280	435000	20000	455000	209280
Total		69				293470.75	321358420		1345699330	1345719000		80021660	2534582	82556242	19898830	2156440	22055270	60500972

*Stamp Duty imposed by the Collector Stamps in these cases.

(Source: Audit findings)