

CHAPTER III

STAMP DUTY AND REGISTRATION FEE

3.1 Tax Administration

Receipts from stamp duty and registration fee are regulated under the Indian Stamp Act 1899, (IS Act), Registration Act, 1908 and the rules framed there under as applicable in the State of Telangana. These are administered at the Government level by the Principal Secretary, Revenue (Registration & Stamps). The Commissioner and Inspector General of Registration and Stamps (CIGRS) is the head of the Department. The CIGRS is empowered with the task of superintendence and administration of registration work in the State. He is assisted by zone-wise Deputy Inspectors General (DIG). The District Registrar (DR) is in-charge of the district who supervises and controls the Sub-Registrars (SRs) in the district concerned.

3.2 Internal Audit

There is a separate Internal Audit wing in the Department. The team is headed by DR (Market Value and Audit)/ SR (Market Value and Audit) to conduct Audit of SR offices periodically. Audit programs are drawn up by DR/ SR every month and Audit is taken up accordingly. During the year 2016-17, 141 offices were programmed and audited. A total of 9,409 Audit observations were outstanding at the end of March 2017, after clearing 6,315 Audit observations. The DIG concerned supervises the progress of Audit. Audit reports are reviewed by the DIG, DR and SR zone-wise/ sub-zone wise.

3.3 Results of Audit

Test check of records of 104 offices of Registration and Stamps Department conducted during 2016-17 revealed non-levy/ short levy of duties/ fees etc. These irregularities involved monetary impact of ₹ 42.06 crore in 359 cases. The Audit observations broadly fall under the categories as given in **Table 3.1**:

Table 3.1: Results of Audit

(₹ in crore)			
Sl.No.	Category	No. of cases	Amount
1.	Short levy of duties	303	36.99
2.	Undervaluation of properties	37	4.29
3.	Misclassification of documents	12	0.71
4.	Other irregularities	7	0.07
Total		359	42.06

During the year 2016-17, the Department accepted under-assessments and other deficiencies of ₹ 40.84 lakh in 63 cases. Of these, nine cases involving ₹ 18.88 lakh were pointed out during the year 2016-17 and the rest in earlier years. An amount of ₹ 18.63 lakh in 49 cases was realised during the year.

A few illustrative cases of non-levy/ short levy of duties and fees involving ₹ 13.15 crore are discussed in the succeeding paragraphs:

3.4 Short collection of Registration fee on instruments creating *pari passu* charge

Government in its order¹²⁵, dated 17 August 2013, prescribed registration fee of 0.5 *per cent* on the amount of loans secured by instruments which create charge on *pari passu*¹²⁶ basis. Commissioner and Inspector General of Registration and Stamps (CIGRS) in proceedings¹²⁷ dated 15 October 1982, clarified that the *pari passu* Agreements come into existence when an industrial firm/ company obtains credit facilities from more than one financial institutions by offering securities on *pari passu* basis in the form of ‘Simple Mortgage’, ‘Mortgage by Deposit of Title Deeds’ and ‘Hypothecation of movable properties’.

Scrutiny¹²⁸ of records in two SRs¹²⁹, disclosed that in two documents¹³⁰ the companies secured credit facilities amounting to ₹ 1,752.74 crore from various financial institutions. These credit facilities were secured by creating charge on *pari passu* basis on their properties. The registering authorities collected registration fee of ₹ 10,000 for each document instead of charging fee at 0.5 *per cent* on the amount of credit facilities secured. Non-compliance of the orders of the Government resulted in short collection of registration fee of ₹ 8.76 crore.

After Audit pointed out these cases, DR, Ranga Reddy in respect of SR, Quthbullapur, replied¹³¹ that the instrument of *pari passu* charge was not defined either in IS Act, Registration Act or in Transfer of Property Act. It was further replied that the objects and reasons for introducing the term *pari passu* charge in the table of fees under Section 78 of Registration Act were not known. The reply was not acceptable as CIGRS circular cites that *pari passu* agreements include Deposit of Title Deeds wherein companies obtain credit facilities from more than one financial institution on *pari passu* basis. In the instant case, the document was Deposit of Title Deed intended for securing credit facilities on *pari passu* basis from many lenders. Hence, the registration fee was to be charged at 0.5 *per cent* as stipulated in the table of fees by Government in its order. SR, Kukatpally replied (May 2016) that the matter would be examined.

¹²⁵ G.O. Ms. No. 463, Revenue (Regn-I) Department, dated 17 August 2013.

¹²⁶ When an immovable property of a borrower was made as security to the multiple lenders, the rights, in the property, created in favour of the lenders would rank equal without any preference or priority for any lender over the others for all intents and purposes.

¹²⁷ CIGRS Proceedings No. S2/24846/82, dated 15 October 1982.

¹²⁸ Between February and May 2016.

¹²⁹ Kukatpally and Quthbullapur.

¹³⁰ Titled as Memorandum of Deposit of Title Deeds (Kukatpally)-Registered in December 2014 and Memorandum of Entry (Quthbullapur)-Registered in April 2014.

¹³¹ August 2016.

The matter was referred to the Department between May 2017 and to the Government in September 2017; replies have not been received (December 2017).

3.5 Short levy of Duties and Registration fees on agricultural lands converted for non-agricultural use

As per Section 27 of Indian Stamp Act (IS Act), an instrument should disclose fully and truly all the details of consideration if any, the market value (MV) of the property and all other facts and circumstances affecting the chargeability on it. The registering officer or any other officer appointed under the Registration Act, 1908 may inspect the related property, make necessary local enquiries, call for and examine all the connected records and satisfy that the provisions of this Section are complied with. As per Rule 7 of AP Revision of MV Guidelines Rules, 1998, as adapted by the Government of Telangana¹³², different values have been fixed for agricultural lands, agricultural lands fit for house sites and non-agricultural lands. Acreage rate for agricultural land and square yard rate for non-agricultural land have to be adopted for levy of stamp duty.

Scrutiny¹³³ of records in one DR¹³⁴ and 13 SRs¹³⁵ disclosed that in 29 documents¹³⁶, the registering authorities had adopted the agricultural rate for the lands which had already been converted to non-agriculture use. The conversion orders were issued by revenue authorities for these lands. Due to suppression of facts regarding conversion of land by the executants and/ or due to non-verification of facts by registering authorities, the properties were undervalued. This resulted in short levy of duties and fees of ₹ 2.04 crore.

After Audit pointed out these cases, DR, Sangareddy in one case replied¹³⁷ that the entire extent of the land had not been converted into plots. The reply was not tenable as the recitals of the said document clearly state that the entire land in question was converted from agricultural to non-agricultural purpose by the competent authority.

DR, Khammam (in respect of SR, Madhira)¹³⁸ and SR, Nirmal¹³⁹ replied that the conversion proceedings were not communicated by revenue authorities. SR, Bheemgal replied¹⁴⁰ that the power to determine the undervaluation of property was to be dealt by higher authorities after conducting spot inspection. The replies were not tenable as the registering authorities did not verify the

¹³² G.O.Ms.No.96, Revenue (Registration-I), Department, dated 28 May 2016.

¹³³ Between January and December 2016.

¹³⁴ Sangareddy.

¹³⁵ Bheemgal, Bhainsa, Devarakonda, Ghanpur, Jadcherla, Jangaon, Jogipet, Kusumanchi, Madhira, Mahabubabad, Narsampet, Nirmal and Wardhannapet.

¹³⁶ 27 sale deeds, one Agreement of sale cum General Power of Attorney (AGPA) and one GPA registered between April 2011 and February 2016.

¹³⁷ December 2016.

¹³⁸ November 2016.

¹³⁹ June 2017.

¹⁴⁰ June 2017.

fact of conversion of land before registration as provided under Section 27 of IS Act. The remaining SRs replied¹⁴¹ that the matter would be examined.

The matter was referred to the Department in May 2017 and to the Government in September 2017; replies have not been received (December 2017).

3.6 Short levy of Duties and Registration fees due to undervaluation of properties

As per Section 3 of IS Act read with Article 47A of Schedule I-A to IS Act, instruments of Sale are chargeable to stamp duty on the MV of the property or consideration, whichever is higher. Transfer duty¹⁴² is also to be levied on sale deeds, besides registration fee. Instruments of Settlement¹⁴³ in favour of other than family members, under Article 49 (A)(b) of the Schedule are chargeable to stamp duty on the MV of the property, besides registration fee.

Scrutiny¹⁴⁴ of records in three DRs¹⁴⁵ and 13 SRs¹⁴⁶ disclosed that in 20 documents¹⁴⁷, properties valuing ₹ 20.50 crore were undervalued by ₹ 8.27 crore. This was in contravention to the MV guidelines and instructions issued by the CIGRS. The properties were undervalued, for reasons like not adopting MVs, composite values¹⁴⁸ for multi-storied buildings and sale consideration disclosed in the Income tax assessment which was more than that mentioned in the sale deed. Under-valuation of these properties resulted in short levy of duties and fees amounting to ₹ 44.27 lakh.

After Audit pointed out these cases, DR, Ranga Reddy (in respect of SR, Vallabhnagar) and DR, Adilabad (in respect of SR, Laxettipet) replied¹⁴⁹ that notices would be issued for collection of deficit duties. SR, Kukatpally accepted the Audit observation¹⁵⁰. The remaining registering authorities replied¹⁵¹ that the matter would be examined.

The matter was referred to the Department in May 2017 and to the Government in September 2017; replies have not been received (December 2017).

¹⁴¹ Between January and December 2016.

¹⁴² Transfer duty is leviable in respect of transfer of immovable property situated in the jurisdiction of local bodies.

¹⁴³ Settlement means any non-testamentary disposition, in writing, of movable or immovable property made in consideration of marriage or for any religious/ charitable purpose or for distributing the property of settler among his family or to whomsoever he desires.

¹⁴⁴ Between December 2014 and December 2016.

¹⁴⁵ Hyderabad (South), Nizamabad and Ranga Reddy (East).

¹⁴⁶ Armoor, Doodhbowli, Ghanpur, Ibrahimpatnam, Jangaon, Kodangal, Kukatpally, Laxettipet, Medak, Peddapally, Tandur, Vallabhnagar and Wyra.

¹⁴⁷ 19 sale deeds and one Settlement deed (registered between April 2012 and January 2016).

¹⁴⁸ Composite values cover land and structure cost on square feet basis for Apartments/ Flats/ portion of Multi-storied buildings.

¹⁴⁹ In September 2015 and June 2017 respectively.

¹⁵⁰ August 2016.

¹⁵¹ Between January 2015 and December 2016.

3.7 Short realisation of Stamp Duty on instruments of Development Agreements cum General Power of Attorney

As per Article 6(B) of Schedule I-A to IS Act, read with Government orders/Memo issued¹⁵² from time to time, instruments of Development Agreements-cum-General Power of Attorney¹⁵³ (DGPA) are chargeable to stamp duty at one *per cent* on the MV or the estimated cost of the proposed construction/development of such property as the case may be, as mentioned in the agreement or the value arrived at in accordance with the schedule of rates prescribed by the Public Works Department authorities, whichever is higher. The CIGRS clarified¹⁵⁴ that the registering officers should invariably obtain copy of the sanctioned plan or proposed plan of the buildings from the parties and levy stamp duty on the actual proposed built-up-area as evidenced by the building plan and not on the basis of recitals of the document.

Scrutiny¹⁵⁵ of records in two SRs¹⁵⁶, disclosed that in four documents¹⁵⁷ executed for development of land into multi-storied complexes/ independent houses, there was short realisation of stamp duty of ₹ 79.64 lakh as detailed below:

Table 3.2: Short realisation of stamp duty on DGPA/ Supplementary DGPA

Sl. No.	Name of the office/ No. of documents	Nature of irregularity	Area to be adopted/ Area adopted	Differential area in sft.	MV of differential area (₹ in lakh)	Short realisation of stamp duty (₹ in lakh)
1.	SR, Serilingampally (Three documents)	Short declaration of built-up area in DGPA/ Supplementary DGPA documents when compared to the area permitted by the municipal authorities.	51,74,440 sft./ 36,40,437 sft.	15,34,003	7,894.89	78.95
2.	SR, Charminar (One document)	Area of cellar and stilt floors was not taken into account for computation of market value.	43,400 sft./ 26,040 sft.	17,360	69.44	0.69
	Total			15,51,363	7,964.33	79.64

¹⁵² G.O.Ms. No. 1481, Revenue (Registration-I) Department, dated 30 November 2007; G.O. Ms. No. 581, Revenue (Registration-I) Department, dated 30 November 2013; Government Memo No. 12884/Regn 1/2013, dated 01 May 2015.

¹⁵³ Development agreements cum GPA documents are agreements entered between the land owner and developer which contain proposals for development of the property.

¹⁵⁴ Proceedings No. MV6/12658/2012, dated 02 February 2013.

¹⁵⁵ Between September 2014 and October 2016.

¹⁵⁶ Charminar and Serilingampally.

¹⁵⁷ Two Supplementary DGPA and two DGPA documents registered between April 2011 and January 2016.

After Audit pointed out these cases, the registering authorities replied¹⁵⁸ that the matter would be examined.

The matter was referred to the Department in July 2015 and May 2017 and to the Government in September 2017; replies have not been received (December 2017).

3.8 Loss of revenue due to non-registration of Compulsorily Registerable documents

As per Section 17(1)(g) of the Registration Act 1908, documents of Agreements of sale of immovable property are to be compulsorily registered. Under Section 3 of IS Act read with Article 6(B) of Schedule I-A to IS Act, in respect of agreements relating to sale of property without possession, stamp duty¹⁵⁹ shall be leviable at 0.5 per cent on the amount of consideration or the MV of the property whichever is higher. Registration fees¹⁶⁰ shall be chargeable at 0.5 per cent subject to a minimum of ₹ 1,000 and maximum of ₹ 20,000.

Scrutiny¹⁶¹ of records in offices of one DR¹⁶² and 13 SRs¹⁶³, disclosed from the recitals of 79 documents¹⁶⁴ that Agreements of sale (without possession) had been executed between the vendors and vendees prior to registration of the respective sale deeds¹⁶⁵. These Agreements of sale were not registered though they were compulsorily registrable. The registering authorities, however, ignored this information and applicability of the provisions of Section 17 of Registration Act in respect of the above unregistered Agreements of sale. This resulted in non-realisation of stamp duty and registration fee of ₹ 42.58 lakh.

After Audit pointed out these cases, DR, Ranga Reddy¹⁶⁶ replied that the registering authorities did not have power to insist upon the executants for the production of unregistered Agreement of sale. The reply was not acceptable as ensuring compliance with the provisions of Section 17 of Registration Act is the responsibility of registering officers. The fact of execution of Agreement of sale will come to the notice of the registering officer in performance of his duties. However, no mechanism was evolved by the Department for insisting upon the executants of Agreement of sale for registration. This not only resulted in non-compliance of statutory provision but also resulted in loss of revenue to the Government. The remaining registering authorities replied (between February and December 2016) that the matter would be examined.

¹⁵⁸ Between September 2014 and October 2016.

¹⁵⁹ G.O.Ms.No.581, Revenue (Registration -I) Department, dated 30 November 2013.

¹⁶⁰ G.O.Ms.No.463, Revenue (Registration.-I) Department, dated 17 August 2013.

¹⁶¹ Between February and December 2016.

¹⁶² Karimnagar.

¹⁶³ Bodhan, Chikkadpally, Hayathnagar, Huzurabad, Huzurnagar, Kalwakurthy, Kusumanchi, Malkajgiri, Miryalaguda, Quthbullapur, Serilingampally, Shamirpet and Suryapet.

¹⁶⁴ 68 Memorandum of Deposit of title deeds and 11 Sale deeds.

¹⁶⁵ Registered between October 2014 and March 2016.

¹⁶⁶ In respect of SR, Quthbullapur (August 2016).

The matter was referred to the Department in May 2017 and to the Government in September 2017; replies have not been received (December 2017).

3.9 Short levy of Stamp Duty and Registration fee due to misclassification of documents

Schedule I-A to IS Act, provide the rates of stamp duty to be adopted based on classification of documents. The CIGRS had issued instructions¹⁶⁷ that the SR should thoroughly verify the recitals of the document presented for registration so as to arrive at the correct classification of the document.

The rates of stamp duty to be levied on various types of documents are shown below:

Table 3.3: Classification of documents

Article of Schedule 1-A	Nature of document	Rate of stamp duty to be levied
Article 49-A (a)	Settlement in favour of family members.	One <i>per cent</i> ¹⁶⁸ on MV of property.
Article 49-A (b)	Settlement in other cases.	Two <i>per cent</i> on MV of property.
Article 6(B)	Development Agreement cum GPA.	One <i>per cent</i> ¹⁶⁹ on MV of property or estimated MV for land and complete construction whichever is higher.
Article 33(b)	Licence granted for lumpsum amounts.	Two <i>per cent</i> ¹⁷⁰ on lumpsum amount.
Article 42(g)	GPA in favour of other than family members.	One <i>per cent</i> ¹⁷¹ on MV of the property.

Scrutiny¹⁷² of records in two DRs¹⁷³ and four SRs¹⁷⁴ disclosed that in 11 cases, misclassification of documents¹⁷⁵ by the registering authorities resulted in short levy of stamp duty and registration fee amounting to ₹ 30.07 lakh as detailed below:

¹⁶⁷ Memo No: FR1/IA/4946/94, dated 16 October 2000.

¹⁶⁸ G.O. Ms. No. 585, Revenue (Registration-I) Department, dated 30 November 2013.

¹⁶⁹ G.O. Ms. No. 1481, Revenue (Registration-I) Department, dated 30 November 2007.

¹⁷⁰ G.O. Ms. No. 588, Revenue (Registration-I) Department, dated 4 December 2013.

¹⁷¹ G.O. Ms. No. 1128, Revenue (Registration-I) Department, dated 13 June 2005.

¹⁷² Between May 2015 and December 2016.

¹⁷³ Ranga Reddy (East) and Ranga Reddy (West).

¹⁷⁴ Bibinagar, Parkal, Siddipet and Vallabh Nagar.

¹⁷⁵ Registered between April 2014 and April 2015.

Table 3.4: Short levy of stamp duty and registration fee due to misclassification

Registering Authority	No. of cases	Details of transactions	Document registered as	Documents actual classification	Stamp duty & fee short levied (₹ in lakh)
DR Ranga Reddy (East)	1	Settlement in favour of paternal uncle.	Settlement in favour of family members.	Settlement in favour of other than family members.	0.70
DR Ranga Reddy (West)	1	Distribution of self-acquired property among family members without a declaration to the effect that the property was commonly enjoyed by them before distribution.	Partition.	Settlement deed in favour of family member.	8.55
	2	Developer was authorised to get permission/ approval from competent authorities and to execute sale agreements with buyers.	Development Agreements.	Development Agreements cum GPA.	1.11
SR Bibinagar	1	Settlement of property was made in the capacity of proprietors of a firm.	Settlement in favour of family member.	Settlement in favour of other than family members.	1.22
SR, Parkal	4	Rights were given by Nagar Panchayat for collection of various fees in markets.	Lease deeds.	Licence deeds.	0.92
SR, Siddipet	1	Power was given for development of property.	Release deed.	GPA in favour of others.	2.61
SR, Vallabhnagar	1	Father gave GPA to son who was already given on adoption to others through adoption deed.	GPA in favour of family member.	GPA in favour of others.	14.96
Total	11				30.07

After Audit pointed out these cases, SR, Bibinagar¹⁷⁶ and SR, Siddipet¹⁷⁷ replied that notice would be issued to the concerned to recover the amount. DR, Ranga Reddy in respect of SR, Vallabhnagar replied¹⁷⁸ that in the instant case, where the natural father gave GPA to his son who was already given away in adoption, the provisions of Hindu Adoptions & Maintenance Act, 1956 need not be applied.

The reply was not tenable as Section 12 of the Hindu Adoptions and Maintenance Act, 1956 stipulates that an adopted child shall be deemed to be the child of his adoptive parents for all purposes. It further states that all ties of the child in his natural family shall cease from the date of adoption. Thus, the document was to be treated as GPA to other than family members and duties levied accordingly. The remaining registering authorities¹⁷⁹ replied that the matter would be examined and reply sent in due course.

¹⁷⁶ December 2016.

¹⁷⁷ October 2015.

¹⁷⁸ September 2015.

¹⁷⁹ Between March and June 2016.

The matter was referred to the Department in May 2017 and to the Government in September 2017; replies have not been received (December 2017).

3.10 Non-levy/ short levy of Duties on instruments of Gift and Sale

As per Article 29 of Schedule I-A to IS Act, instruments of Gift are chargeable to stamp duty¹⁸⁰ on the MV of the property which is the subject matter of Gift. Instruments of sale under Article 47-A are chargeable to stamp duty¹⁸¹ on the amount or the value of the consideration as set forth in the instrument or the MV of the property, whichever is higher. In addition, transfer duty is also to be levied on both instruments at applicable rates¹⁸². Transfer duty is collected by the registering authorities under provisions of various Acts of Local bodies, besides Registration Fee. Further, as per Government Order¹⁸³ stamp duty paid on Agreement of sale (without possession) is not adjustable.

Scrutiny¹⁸⁴ of records in one DR¹⁸⁵ and one SR¹⁸⁶ disclosed that in 11 Gift deeds¹⁸⁷, the registering authority¹⁸⁸ did not levy transfer duty of ₹ 22.64 lakh. Besides, there was also a short levy of stamp duty of ₹ 2.87 lakh in two documents due to incorrect adoption of rate of stamp duty. In SR, Charminar, stamp duty paid at the time of registration of Agreements of Sale (without possession) which was not adjustable, was incorrectly adjusted against the stamp duty payable on two sale deeds registered in January 2015. This resulted in short levy of stamp duty of ₹ 0.85 lakh. Thus, there was a total short levy of duties of ₹ 26.36 lakh.

After Audit pointed out these cases, the registering authorities replied (between September 2015 and April 2016) that the matter would be examined.

The matter was referred to the Department in September 2016 and May 2017 and to the Government in September 2017; replies have not been received (December 2017).

3.11 Short levy of Stamp duty and Registration fee on Lease deeds

As per Article 31 of Schedule I-A to IS Act read with Government order¹⁸⁹, the rates of stamp duty on lease deeds are to be decided on the basis of lease periods and lease rentals. Further, as per Explanation to the Article *ibid*, if the lessee undertakes to pay any recurring charge on behalf of the lessor including taxes/ fees due to the Government, it shall be part of the rent and duties levied

¹⁸⁰ G.O. Ms. No. 585, Revenue (Registration-I) Department, dated 30 November 2013.

¹⁸¹ G.O. Ms. No. 162, Revenue (Registration-I) Department, dated 30 March 2013.

¹⁸² G.O. Ms. No. 150, 151 & 152, Municipal Administration and Urban Development (TC), dated 06 April 2013.

G.O. Ms. No. 226, Panchayat Raj and Rural Development (Pts.I), dated 06 April 2013.

¹⁸³ G.O. Ms. No. 581, Revenue (Registration-I) Department, dated 30 November 2013.

¹⁸⁴ Between September 2015 and April 2016.

¹⁸⁵ Ranga Reddy (West).

¹⁸⁶ Charminar.

¹⁸⁷ Registered between October 2014 and March 2015.

¹⁸⁸ DR, Ranga Reddy (West).

¹⁸⁹ G.O. Ms. No. 588, Revenue (Registration-I) Department, dated 04 December 2013.

accordingly. Besides stamp duty, registration fee is also to be levied at the rates prescribed by the Government¹⁹⁰ on the value of Average Annual Rent according to the provisions of Registration Act, 1908.

Scrutiny¹⁹¹ of records in two DRs¹⁹² and three SRs¹⁹³ disclosed that in five lease deeds¹⁹⁴ there were specific clauses stipulating payment of service tax by the lessees on behalf of lessors. The registering authorities, did not take into account the service tax component of ₹ 21.73 crore agreed to be paid by the lessees for arriving at the total lease rent. This resulted in short levy of stamp duty and registration fees of ₹ 10.87 lakh. In another case¹⁹⁵, where the lease deed was registered in April 2015 for a period of 10 years, the registering authority levied stamp duty of ₹ 1,100 instead of ₹ 1.26 lakh. This resulted in short levy of stamp duty of ₹ 1.25 lakh.

After Audit pointed out these cases, DR, Nalgonda¹⁹⁶ accepted the Audit observation and stated that the collection particulars would be sent in due course. SR, Saroornagar replied¹⁹⁷ that there were no standing orders from CIGRS to levy stamp duty on service tax paid by the lessee. The reply was not acceptable in view of the explanation under Article 31 of Schedule I-A to IS Act. It clearly stipulates that any Government revenue, paid by the lessee which is by law recoverable from the lessor, is deemed to be part of the rent. The remaining registering authorities replied¹⁹⁸ that the matter would be examined.

The matter was referred to the Department in May 2017 and to the Government in September 2017; replies have not been received (December 2017).

¹⁹⁰ G.O. Ms. No. 463, Revenue (Registration-I) Department, dated 17 August 2013.

¹⁹¹ Between May 2015 and December 2016.

¹⁹² Nalgonda and Ranga Reddy (East).

¹⁹³ Medchal, Saroornagar and Serilingampally.

¹⁹⁴ Registered between August 2014 and March 2016.

¹⁹⁵ DR, Nalgonda.

¹⁹⁶ April 2017.

¹⁹⁷ June 2017.

¹⁹⁸ Between May and October 2016.