
Appendices & Glossary

Appendix-1.1
(Reference to paragraph 1.2, page 1)

Profile of Audited Entities

Sl. No.	Name of the Department	Nature of Receipts	Objectives / Functions of the Departments
1.	Revenue	Commercial Taxes	The Department administers and collects revenue on goods and services under The Telangana VAT Act, 2005, The CST Act, 1956, The Telangana Entertainment Tax Act, 1939, The Telangana Tax on Professions, Trades, Callings and Employments Act, 1987. After introduction of GST with effect from 1 July 2017, the Department has been administering and collecting revenue on goods and services under The Telangana GST Act, 2017.
		Land Revenue	The Department is responsible for administration of Revenue Board's Standing Orders (BSO), The Telangana Water Tax Act, 1988, The Telangana Irrigation, Utilisation and Command Area Development Act, 1984, The Telangana Agricultural Land (Conversion for Non-agricultural Purposes) Act, 2006 (NALA) and orders issued there under.
		Stamp Duty and Registration Fee	The Department is responsible for determining and collecting stamp duty and registration fees. It also enforces Indian Stamp (IS) Act, 1899 and Registration Act, 1908 as amended from time to time.
2.	Transport	Motor Vehicle Taxes	The Department is primarily responsible for enforcement of provisions of various Motor Vehicles Acts and Rules that include provisions for collection of taxes, fees, issue of driving licenses, certificates of fitness to transport vehicles, registration of motor vehicles and grant of regular and temporary permits to vehicles.

Appendix-1.2
(Reference to paragraph 1.5.1 page 5)
Response to previous Inspection Reports

(₹in crore)

Sl.No.	Name of the Department	Nature of Receipt	Number of outstanding Inspection Reports	Number of outstanding Audit Observations	Money Value Involved
1.	Revenue	Commercial Taxes	404	5,903	3,443.55
		State Excise	60	151	60.25
		Land Revenue	94	139	728.41
		Stamps and Registration Fees	531	3,687	556.26
2.	Transport	Taxes on Motor Vehicles	81	448	101.14
		Total	1,170	10,328	4,889.61

Source: Records of Office of the Accountant General (Audit), Telangana

Appendix-3.1
(Reference to paragraph 3.8, page 91)

Short levy of duties due to non-compliance with departmental instructions

(₹ in lakh)

Sl no.	Registering Authority	No. of cases	Market value of the property	Value of the property actually chargeable	Short levy of duties	Remarks
1	2	3	4	5	6	7
1	DR, Rangareddy	9	2,446.43	4,985.27	73.66	Property was sold for higher rate in the earlier document. The same rate was not adopted in the present documents.
2	DR, Hyderabad (South) Banjara Hills	2	2,475.91	2,937.52	27.70	-do-
3	DR, Medchal Malkajgiri	2	176.75	746.78	6.41	-do-
4	SR, Bibinagar	2	143.24	566.71	5.78	-do-
5	SR, Shankarpally	3	477.50	1,982.15	15.42	-do-
6	SR, Gandipeta	3	966.46	1,214.94	4.97	-do-
7	SR, Qutubullapur	1	181.35	231.41	3.00	-do-
8	SR, Shadnagar	1	11.25	37.50	1.48	-do-
9	SR, Balanagar	1	238.90	622.00	3.83	-do-
10	SR, Rajendranagar	1	86.88	101.58	0.88	-do-
11	SR, Secunderabad	3	1,407.00	1,460.01	3.18	-do-
	Total	28	8,611.67	14,885.87	146.31	

Appendix-3.2
(Reference to paragraph 3.9, page 92)

Short levy of duties and fee due to misclassification of documents

(₹ in lakh)

Sl.No.	Registering Authority	No. of cases	Details of Transactions	Documents registered as	Documents actual classification	Stamp Duty and Fee short levied
1	2	3	4	5	6	7
1	DR, Rangareddy	4	Gift given to (i) cousin brother (ii) sister's daughter (iii) niece	Gift Settlement deed	Gift deed in favour of others	24.56
2	DR, Hyderabad (Redhills)	3	Gift given to (i) brother's daughter-in-law (ii) cousin brother (iii) nephew	Gift deed	Gift deed in favour of others	1.04
3	DR, Hyderabad South, Banjarahills	4	Gift given to (i) father's brother's son (ii) brother's sons (iii) daughter's father-in-law Partition deed among other than family members	Gift settlement deed Partition deed	Gift deed in favour of others Partition deed among others	16.08
4	DR, Medchal-Malkajgiri	1	Gift given to sister's son	Gift deed	Gift deed in favour of others	2.94
5	SR, Balanagar	1	Gift given to uncle's son	Gift settlement deed	Gift deed in favour of others	5.35
6	SR, Gandipeta	9	Gift given to (i) nephew (ii) niece	Gift settlement deed / Gift deed	Gift deed in favour of others	12.86
7	SR, Chevella	2	(i) Gift given to brother's son (ii) Auction of maintain cattle market	(i) Gift deed (ii) Lease deed	(i) Gift deed in favour of others (ii) Licence deed	3.0
8	SR, Secunderabad	1	Gift given to trust	Gift deed	Gift deed in favour of others	2.08
9	SR, Peddapalli	1	Gift given to Father's brother grand daughter	Gift settlement deed	Gift deed in favour of others	0.56
10	SR, Sathupally	1	Gift given to brother's daughter	Gift settlement deed	Gift deed in favour of others	1.15

Sl.No.	Registering Authority	No. of cases	Details of Transactions	Documents registered as	Documents actual classification	Stamp Duty and Fee short levied
1	2	3	4	5	6	7
11	SR, Tandur	1	Special power of attorney given with sale clause which is equal to General power of Attorney	Special power of Attorney	General power of Attorney	3.65
12	SR, Abdullapur	1	Sale agreement was entered and physical possession of the property was also given	Agreement of sale	Agreement of sale with possession	29.33
13	SR, Ghatakesar	1	Gift given to niece	Gift deed	Gift deed in favour of others	4.00
14	SR, Ramannapeta	1	Gift given to nephew	Gift deed	Gift deed in favour of others	0.97
15	SR, Toopran	1	Gift given to nephew	Gift deed	Gift deed in favour of others	2.13
16	SR, Rajendranagar	2	Gift given to husband's brother's sons	Gift deed	Gift deed in favour of others	12.10
17	SR, Qutubullapur	1	Property given for development agreement cum General power of Attorney registered as Development agreement	Development Agreement	Development Agreement cum General Power of Attorney	2.76
18	SR, Golconda	1	Mother and sisters relinquished their share	Irrecoverable family settlement deed	Release deed	3.45
19	SR, Peddaamberpeta	1	Licence agreement registered as lease deed	Lease deed	Licence deed	8.30
		37				136.31

Appendix-3.3
(Reference to paragraph 3.11, page 93)
₹Short levy of duties and fee due to non-adoption of market value rates
in respect of rural properties

(₹ in lakh)

Sl. No.	Registering Authority	No. of cases	Value of the property charged in the document	Value of the Property actually chargeable	Total duties leviable	Duties actually levied	Short levy of Duties	Remarks
1	2	3	4	5	6	7	8	9
1	DR, Karimnagar	1	85.25	171.50	10.29	5.12	5.17	The property north side boundary is surrounded by land in Survey No. 691,715 holding a higher value as per Form-IV. Hence, higher value is to be adopted for computing chargeable value.
2	DR, Medchal-Malkajgiri	10	437.33	918.44	31.36	16.30	15.06	The properties are surrounded by lands holding a higher value as per Form-IV. Hence, these higher values are to be adopted for computing chargeable value.
3	DR, Nalgonda	4	155.06	298.92	17.36	7.75	9.61	The properties are surrounded by lands holding a higher value as per Form-IV. Hence, these higher values are to be adopted for computing chargeable value.
4	SR, Miryalaguda	1	3.00	14.52	0.87	0.18	0.69	The property east boundary is surrounded by land in Survey No. 755/3 holding a higher value as per Form-IV. Hence, higher value is to be adopted for computing chargeable value.
5	SR, Khammam (Rural)	1	5.30	31.91	1.91	0.31	1.60	The property is in Sy.no.194/B2. Sy.No.194 has higher value. Hence the same should be applicable to sub survey number
6	SR, Wanaparthy	1	16.10	66.79	0.76	0.24	0.52	The property west side boundary is surrounded by land in Survey No. 375 holding a higher value as per Form-IV. Hence, higher value is to be adopted for computing chargeable value.

Sl. No.	Registering Authority	No. of cases	Value of the property charged in the document	Value of the Property actually chargeable	Total duties leviable	Duties actually levied	Short levy of Duties	Remarks
7	SR, Narsapur	1	13.42	111.87	6.71	0.80	5.91	The property west side boundary is surrounded by land in Survey No. 225 holding a higher value as per Form-IV. Hence, higher value is to be adopted for computing chargeable value.
8	SR, Gandipet	1	3,640.00	4,625.00	277.50	222.00	55.50	The property South side boundary is surrounded by land in Survey No. 294 holding a higher value as per Form-IV. Hence, higher value is to be adopted for computing chargeable value.
9	SR, Atmakur	1	1.30	22.65	1.35	0.07	1.28	The property is in sy.no.299/A/1. Sy.No.299 has higher value. Hence the same should be applicable to sub survey number
10	SR, Medak	1	3.58	47.19	2.83	0.21	2.62	The property South side boundary is surrounded by land in Survey No. 1325 holding a higher value as per Form-IV. Hence, higher value is to be adopted for computing chargeable value.
11	SR, Abdullapur	2	50.00	62.50	3.75	3.00	0.75	The properties are surrounded by lands holding a higher value as per Form-IV. Hence, these higher values are to be adopted for computing chargeable value.
12	SR, Chevella	2	292.91	447.75	8.04	5.64	2.40	The properties are surrounded by lands holding a higher value as per Form-IV. Hence, these higher values are to be adopted for computing chargeable value.
13	SR, Achampet	2	3.28	26.68	1.60	0.20	1.40	The properties are surrounded by lands holding a higher value as per Form-IV. Hence, these higher values are to be adopted for computing chargeable value.
14	SR, Ramannapeta	1	37.20	111.60	1.77	0.74	1.03	The property North side boundary is surrounded by land in Survey No. 120 holding a higher

Sl. No.	Registering Authority	No. of cases	Value of the property charged in the document	Value of the Property actually chargeable	Total duties leviable	Duties actually levied	Short levy of Duties	Remarks
								value as per Form-IV. Hence, higher value is to be adopted for computing chargeable value.
15	SR, Chandur	1	3.00	58.08	3.48	0.18	3.30	The property south side boundary is surrounded by land in Survey No. 120 holding a higher value as per Form-IV. Hence, higher value is to be adopted for computing chargeable value.
16	SR, Bhuvanagiri	6	165.06	915.93	26.35	7.60	18.75	The properties are surrounded by lands holding a higher value as per Form-IV. Hence, these higher values are to be adopted for computing chargeable value.
17	SR, Peddapalli	2	274.81	475.16	10.03	3.39	6.64	The properties are surrounded by lands holding a higher value as per Form-IV. Hence, these higher values are to be adopted for computing chargeable value.
18	SR, Husnabad	1	2.25	21.78	1.10	0.13	0.97	The property south side boundary is surrounded by land in Survey No. 1192 holding a higher value as per Form-IV. Hence, higher value is to be adopted for computing chargeable value.
19	SR, Vemulawada	3	5.95	14.82	0.88	0.35	0.53	The properties are surrounded by lands holding a higher value as per Form-IV. Hence, these higher values are to be adopted for computing chargeable value.
20	SR, Champapet	5	217.50	262.55	13.63	11.20	2.43	The properties are surrounded by lands holding a higher value as per Form-IV. Hence, these higher values are to be adopted for computing chargeable value.
21	SR, Kalwakurthy	3	56.90	84.75	4.47	2.98	1.49	The properties are surrounded by lands holding a higher value as per Form-IV. Hence, these higher values are to be adopted for computing chargeable value.

Sl. No.	Registering Authority	No. of cases	Value of the property charged in the document	Value of the Property actually chargeable	Total duties leviable	Duties actually levied	Short levy of Duties	Remarks
22	SR, Keesara	1	29.20	43.14	2.59	1.75	0.84	The property North side boundary is surrounded by land in Survey No. 164 holding a higher value as per Form-IV. Hence, higher value is to be adopted for computing chargeable value.
23	SR, Yadagirigutta	1	25.18	50.36	3.02	1.51	1.51	The property North side boundary is surrounded by land in Survey No. 68 holding a higher value as per Form-IV. Hence, higher value is to be adopted for computing chargeable value.
24	SR, Gangadhara	3	6.11	22.62	1.35	0.36	0.99	The properties are surrounded by lands holding a higher value as per Form-IV. Hence, these higher values are to be adopted for computing chargeable value.
25	SR, Bibinagar	7	685.15	1,050.96	53.55	36.80	16.75	The properties are surrounded by lands holding a higher value as per Form-IV. Hence, these higher values are to be adopted for computing chargeable value.
26	SR, Shankarpally	2	27.82	49.68	2.98	1.67	1.31	The properties are surrounded by lands holding a higher value as per Form-IV. Hence, these higher values are to be adopted for computing chargeable value.
27	SR, Toopran	1	260.25	580.25	8.70	3.90	4.80	The property East side boundary is surrounded by land in Survey No.34 holding a higher value as per Form-IV. Hence, higher value is to be adopted for computing chargeable value.
28	SR, Shadnagar	1	16.50	60.00	3.60	0.99	2.61	The property East side boundary is surrounded by land in Survey No.1688 holding a higher value as per Form-IV. Hence, higher value is to be adopted for computing chargeable value.
29	SR, Shameerpet	3	30.08	147.53	8.85	1.80	7.05	The properties are surrounded by lands

Sl. No.	Registering Authority	No. of cases	Value of the property charged in the document	Value of the Property actually chargeable	Total duties leviable	Duties actually levied	Short levy of Duties	Remarks
								holding a higher value as per Form-IV. Hence, these higher values are to be adopted for computing chargeable value.
30	SR, Farooqnagar	5	36.04	203.16	12.19	2.16	10.03	The properties are surrounded by lands holding a higher value as per Form-IV. Hence, these higher values are to be adopted for computing chargeable value.
	Total	74	6,589.53	11,003.09	522.87	339.33	183.54	

Appendix-3.4
(Reference to paragraph 3.13, page 94)

Short levy of duties and fee due to undervaluation of properties in registered documents

(₹ in lakh)

Sl. No.	Registering Authority	No. of cases	Reasons for undervaluation	Duties and fee leviable	Duties and fee levied	Short levy of Duties and Fee
1	2	3	4	5	6	7
1	DR, Adilabad	1	Non-adoption of higher market value as per Form II for arriving at the chargeable value of the property sold.	9.15	3.66	5.49
2	DR, Karimnagar	1	Adoption of lesser consideration value than that of previous transaction for arriving at the chargeable value of the property sold.	3.99	1.50	2.49
3	DR, Medak	1	Adoption of lesser market value as per Form I while arriving at the chargeable value of the properties sold.	14.54	4.26	10.28
4	DR, Rangareddy	3	Adoption of lesser market value as per Form I while arriving at the chargeable value of the properties sold.	18.42	15.77	2.65
5	SR, Balanagar	3	Adoption of lesser market value as per Form I while arriving at the chargeable value of the properties sold.	4.31	2.25	2.06
6	SR, Huzurnagar	1	Non-inclusion of built up area and adoption of lesser market value while arriving at the chargeable value of the properties sold.	3.82	2.99	0.83
7	SR, LB Nagar	3	Non-adoption of higher market value as per Form II while arriving at the chargeable value of the properties sold.	11.06	8.09	2.97
8	SR, Makthal	1	Non-adoption of higher market value as per Form II while arriving at the chargeable value of the properties sold.	3.60	1.92	1.68
9	SR, Rajendranagar	1	Adoption of lesser market value as per Form I while arriving at the chargeable value of the property while executing a Development cum General Power of Attorney.	2.62	1.99	0.63
10	SR, SR Nagar	1	Adoption of lesser consideration value than that of previous transaction for arriving at the chargeable value of the property sold.	25.42	13.03	12.39
		16		96.93	55.46	41.47

Appendix-3.5
(Reference to paragraph 3.14, page 94).

Non-levy of duties on documents involving distinct matters

(₹ in lakh)

Sl.No.	Registering Authority	No. of cases	Distinct Matter	Short levy	Remarks
1	2	3	4	5	6
1	DR, Rangareddy	1	Cash conveyance in sale deed	10.00	Sale proceeds given to consenting party comes under cash conveyance
2	SR, Bowenpally	1	Cash conveyance in sale deed	2.55	Sale proceeds received in excess than entitlement comes under cash conveyance
3	SR, Chandur	7	Cash conveyance in sale deed	5.01	Sale proceeds given to consenting party comes under cash conveyance
4	SR, Charminar	1	Cash conveyance in sale deed	1.06	Sale proceeds received in excess than entitlement comes under cash conveyance
5	SR, Chikkadapally	1	Cash conveyance in sale deed	1.91	Sale proceeds received in excess than entitlement comes under cash conveyance
6	SR, Devarkonda	2	(i) Release in partition deed (ii) Cash conveyance in AGPA	1.54	(i) Out of five members, two members received less share than eligible share comes under release under partition (ii) Sale proceeds given to consenting party comes under cash conveyance
7	SR, Khammam Rural	1	Cash conveyance in sale deed	0.53	Sale proceeds received by non-eligible members comes under cash conveyance
8	SR, Qutubullapur	1	Cash conveyance in AGPA	3.44	Sale proceeds received by non-eligible members comes under cash conveyance
9	SR, Secunderabad	1	Release in partition deed	1.98	Out of eight members, two members received excess share than eligible share comes under release under partition
10	SR, Shameerpt	1	Cash conveyance in AGPA	3.17	Sale proceeds received by non-eligible members comes under cash conveyance
11	SR, Wanaparthi	1	Release in partition deed	1.01	Father along with his son relinquished their share in ancestral property in favour of his three daughters, which is a distinct matter of Release in Partition deed
		18		32.20	

Glossary

AA	: Assessing Authority
AAR	: Average Annual Rent
AC	: Assistant Commissioner
AGPA	: Agreement of Sale cum General Power of Attorney
ARN	: Application Reference Number
BRC	: Bank Realisation Certificate
BSO	; Revenue Board's Standing Orders
CAATs	: Computer Assisted Audit Techniques
CARD	: Computer aided Administration of Registration Department
CBIC	: Central Board of Indirect Taxes and Customs
CCA	: CARD Centralized Architecture
CCF	: Credit Carried Forward
CCLA	: Chief Commissioner of Land Administration
Central MV Act	: Central Motor Vehicles Act, 1988
Central MV Rules	: Central Motor Vehicles Rules, 1989
CF	: Compounding Fee
CFST	: Citizen Friendly Services in Transport Department
CGST	: Central Goods and Services Tax
CIG	: Commissioner and Inspector General
CIGRS	: Commissioner and Inspector General of Registration and Stamps
COVID	: Coronavirus Disease
CST	: Central Sales Tax
DCB	: Demand, Collection and Balance
DGPA	: Development Agreement cum General Power of Attorney
DIG	: Deputy Inspector General
DMU	: Debt Management Unit
DOTDs	: Deposit of Title Deeds
DR	: District Registrar
DTOs	: District Transport Offices
ECL	: Electronic Credit Ledger
EN	: Explanatory Notes
EOU	: Export Oriented Unit
FC	: Fitness Certificate

FIRC	: Foreign Inward Remittance Certificate
FM	: Franking Machine
GO	: Government Order
GST	: Goods and Services Tax
GSTC	: Goods and Services Tax Council
GSTIC	: Goods and Services Tax Implementation Council
GSTIN	: Goods and Services Tax Index Number
GSTR	: Goods and Services Tax Return
GT	: Green Tax
HMDA	: Hyderabad Metropolitan Development Authority
IDEA	: Interactive Data Extraction and Analysis
IGST	: Integrated Goods and Services Tax
IR	: Inspection Report
IS Act	: Indian Stamp Act
IT	: Information Technology
IT Act	: Income Tax Act
ITC	: Input Tax Credit
JC	: Joint Commissioner
JTC	: Joint Transport Commissioner
MSME	: Micro, Small and Medium Enterprises
NALA	: The Telangana Agricultural Land (Conversion for Non-Agricultural purpose) Act, 2006
NCCF	: Net Credit Carried Forward
NCLT	: National Company Law Tribunal
NIC	: National Informatics Centre
P&L Account	: Profit and Loss Account
PAC	: Public Accounts Committee
PDE	: Public Data Entry
QT	: Quarterly Tax
Ras	: Registering Authorities
RC	: Registration Certificate
RDOs	: Revenue Divisional Officers
RF	: Registration Fee
RFD Form	: Refund Form
RTAs	: Regional Transport Authorities

RTOs	: Regional Transport Offices
SD	: Stamp Duty
SDD	: System Design Document
SDRF	: Stamp Duty and Registration Fee
SEZ	: Special Economic Zone
SGST	: State Goods and Services Tax
SLA	: Service Level Agreement
State MV Rules	: Telangana Motor Vehicles Rules, 1989
State MV Taxation Act	: Telangana Motor Vehicles Taxation Act, 1963
State MV Taxation Rules	: Telangana Motor Vehicles Taxation Rules, 1963
SR	: Sub Registrar
SRS	: System Requirement Specifications
SSI	: Small Scale Industries
ST	: State Tax
STP	: Software Technology Park
STU	: Strategic Tax Payer Unit
SV	: Stamp Vendor
TC	: Transport Commissioner
TD	: Transfer Duty
TRAN Form	: Transition Form
TSGST	: Telangana State Goods and Services Tax
TS TRANSCO	: Telangana State Transmission Company
TSTSL	: Telangana State Technological Services Limited
TSVAT	: Telangana State Value Added Tax
TSWAN	: Telangana State Wide Area Network
UGST	: Union Territory Goods and Services Tax
ULC	: Urban Land Ceiling
VAT	: Value Added Tax
VATIS	: Value Added Tax Information System
VCRs	: Vehicle Check Reports

