

## CHAPTER-5

### STAMP DUTY

#### 5.1 Tax administration

Receipts from stamp duty (SD) and registration fee (RF) are regulated under the Indian Stamp Act, 1899 (IS Act), the Registration Act, 1908 (IR Act), the Punjab Stamp Rules, 1934, (as adopted by the Government of Haryana), and the Haryana Stamp (Prevention of Undervaluation of Instruments) Rules, 1978. The Additional Chief Secretary (ACS), Revenue and Disaster Management Department, Haryana, is responsible for administering the registration of various deeds/documents. The overall control and supervision of the levy and collection of SD and RF rest with the Inspector General of Registration (IGR), Haryana. The IGR is assisted by Deputy Commissioners (DCs), Tehsildars, and Naib Tehsildars who act as Registrars, Sub Registrars (SRs) and Joint Sub Registrars (JSRs), respectively.

#### 5.2 Results of audit

Test check of the records in 107 out of 143 units of the Revenue Department during 2022-23 revealed non/short levy of stamp duty and registration fee among other irregularities amounting to ₹ 83.44 crore. This represents 1.10 *per cent* of receipts of ₹ 7,598.38 crore for 2021-22. These issues were identified in 2,140 cases, which fall under the following categories as mentioned in *Table 5.1*.

**Table 5.1: Results of audit**

Sr. No.	Categories	Number of cases	Amount (₹ in crore)
1.	Non/short recovery of stamp duty and registration fee due to undervaluation of immovable property	1,447	37.98
2.	Short realisation of stamp duty due to sale of property at lower consideration than the amount mentioned in the agreement deeds	77	19.60
3.	Irregular exemption of stamp duty on mortgage deeds/compensation certificates for land acquired by the government	141	2.31
4.	Non/short levy of stamp duty and registration fee in case of lease deeds	84	0.78
5.	Miscellaneous irregularities	391	22.77
	<b>Total</b>	<b>2,140</b>	<b>83.44</b>

**Source: Data compiled by office.**

The Department has accepted under assessment and other deficiencies amounting to ₹ 78.98 crore involved in 1,976 cases which were pointed out during the year 2022-23 and earlier years. The Department recovered ₹ 3.62 lakh in 11 cases, of which ₹ 0.31 lakh in one case pertain to 2022-23 and the rest pertain to earlier years.

Significant cases involving ₹ 62.06 crore are discussed in the following paragraphs.

### **5.3 Short levy of stamp duty due to misclassification/undervaluation of collaboration agreements<sup>1</sup>**

#### **Misclassification/undervaluation of collaboration agreements in 73 cases resulted in short levy of stamp duty and registration fee of ₹ 23.37 crore.**

As per Government of Haryana notification issued in October 2013, any agreement that relates to giving authority or power to a promoter or a developer, by whatever name called, for construction on, development of or, sale or transfer (in any manner whatsoever) of, any immovable property shall be liable to SD as is leviable on conveyance on the market value of the property mentioned in the agreement. The duty was amended in November 2017 to two *per cent* of the market value of the property or the amount of such consideration as set forth in the collaboration agreement, whichever is higher.

Scrutiny of records of 14 SRs<sup>2</sup> (August 2021 to March 2023) for the years 2019-2022 revealed that 73 collaboration agreements were registered (between May 2019 and November 2022) and SD and RF of ₹ 11.64 crore were levied on them. Scrutiny of these agreements revealed that owners of land had authorised the developers to take possession of the land with the right to construct shop-cum-flats and residential houses. These agreements were, therefore, liable to be levied for stamp duty as per the notification *ibid*. As per rates fixed by the Collector, value of land transferred to the developers was calculated to be ₹ 1,742.10 crore on which SD and RF of ₹ 35.01 crore was leviable as per notification. However, misclassification/undervaluation of collaboration agreements resulted in short levy of SD and RF of ₹ 23.37 crore as detailed below: -

(a) In 27 cases, consideration amount (agreed value) was higher than the value as per the deed. SD amounting to ₹ 4.33 crore on deed value of ₹ 216.06 crore was levied instead of SD of ₹ 14.56 crore on the consideration amount of ₹ 728.16 crore. This resulted in short levy of SD of ₹ 10.23 crore.

(b) In 27 cases market value of the land was higher than that of the value as per deed due to land falling in the R-zone, prime location etc. However, the SRs assessed the land at agriculture rates instead of prime rates resulting in a loss of SD and RF of ₹ 3.77 crore.

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<sup>1</sup> An agreement between at least two parties looking to work together on a commercial project on a collaborative or cooperative basis. The agreement spells out the specific terms and conditions of the parties working relationship including allocation of responsibilities and division of revenues derived from the exploitation of the work.

<sup>2</sup> Badshahpur, Faridabad, Farukh Nagar, Gurugram, Harsaru, Kadipur, Karnal, Manesar, Panipat, Pataudi, Rai, Sohna, Sonipat and Wazirabad.

(c) In 11 cases, the land was already a licensed/CLU land. The SR assessed the land at agriculture rates while the assessment should have been done at the prescribed rates for plotted, group housing and commercial licenses. As per notification *ibid*, the SD at the rate of two *per cent* was leviable. SD amounting to ₹ 3.35 crore was levied (at agricultural rate) instead of ₹ 11.42 crore resulting in short levy of SD of ₹ 8.07 crore.

(d) In eight cases, collaboration agreement was wrongly classified as simple agreement and registered with SD of ₹ 100 to ₹ 2,000 resulting in short levy of SD and RF of ₹ 1.30 crore.

On this being pointed out, SR Manesar stated in July 2024 that four cases pertaining to Manesar have been decided {under section (u/s)} 47-A of the (IS Act) by the Collector and efforts would be made to recover the outstanding amount. The other concerned SRs stated (between May and December 2024) that all the cases had been sent to the Collector u/s 47-A of the IS Act for decision.

The matter was referred to the Department in October 2024 and reported to the Government in December 2024; their replies have not been received (May 2025).

#### 5.4 Non/Short levy of stamp duty and registration fee due to undervaluation of immovable property

**In 218 deeds, stamp duty and registration fee of ₹ 28.69 crore was levied using the rates for agricultural land. However, land records (*Jamabandis*), revealed that those were residential, commercial or industrial plots/land. Thus, ₹ 46.51 crore was leviable. It led to a shortfall of ₹ 17.82 crore in collection of stamp duty and registration fee.**

Section 27 of the Indian Stamp Act, 1899 (IS Act) as applicable to Haryana provided that consideration and all other facts and circumstances affecting the chargeability of any instrument with duty or the amount of duty with which it is chargeable, should be fully or truly set forth therein. Further as per Section 47-A of the IS Act, if the registering officer has reasons to believe that the value of the property or the consideration, has not been truly set forth in the instrument, he may, after registering such instrument refer the same to the Collector for determination of the value or consideration and the proper duty payable.

Scrutiny of records (February 2022 to March 2023) of 46 SRs/JSRs offices<sup>3</sup> for the years 2020-21 and 2021-22 revealed that 218 documents were registered (May 2020 to September 2022) which were undervalued as agricultural or 'otherwise'<sup>4</sup> land with lower Collector rate(s) instead of residential, commercial, industrial or institutional land/plot. In some cases, SD for covered area was not levied or short levied. The value of these properties was to be assessed at ₹ 714.26 crore on which SD of ₹ 45.60 crore and RF of ₹ 91.25 lakh was required to be levied. However, the department assessed the value of these properties at ₹ 441.26 crore and levied SD of ₹ 27.99 crore and RF of ₹ 69.98 lakh. This resulted in short levy of SD of ₹ 17.61 crore and RF of ₹ 21.27 lakh totaling ₹ 17.82 crore.

On this being pointed out, the concerned SRs/JSRs stated (between July 2022 and December 2024) that 189 out of 218 cases had been sent to the Collector u/s 47-A of the IS Act for decision. Further, in 23 cases pertains to five SRs/JSRs<sup>5</sup> efforts would be made to recover the outstanding amount and in six cases pertains to four SRs/JSRs, recovery of ₹ 4.34 lakh<sup>6</sup> had been made.

The matter was referred to the Department in August 2023 and reported to the Government in April 2024; their replies have not been received (May 2025).

### **5.5 Loss of revenue of stamp duty and registration fee due to non-registration of collaboration/development agreements**

**Seven developers evaded registration of collaboration agreements in contravention of provisions of Section 17 (1)(b) of the Registration Act, 1908 resulting in a loss of stamp duty of ₹ 13.99 crore.**

Under Section 17 (1) (b) of the IR Act, mandates registration of every instrument which creates the right, title and interest over any immovable property. Further, as per Section 2 (d1) of the Haryana Development and Regulation of Urban Areas (HDRUA Act, 1975), a Collaboration/ Development Agreement with the owner allows a developer (an individual/company/ association/ firm/ Limited Liability Partnership) for making an application for grant of license and for completion of formalities required on behalf of such owner to develop a colony. Director General, Town and Country Planning

<sup>3</sup> Assandh, Bilaspur, Badkhal, Barara, Badshapur, Bawal, Behal, Dharuhera, Farrukhnagar, Faridabad, Gharaunda, Gaur, Gaunchhi, Harsaru, Indri, Kullana, Karnal, Kadipur, Kalayat, Khizrabad, Kharkhoda, Ladwa, Loharu, Manesar, Mullana, Naraingarh, Nilokheri, Nagina, Pehowa, Pataudi, Pundri, Panipat, Radaur, Rajound, Rewari, Rai, Sonapat, Siwan, Shehzadpur, Saha, Samalkha, Sohna, Tigaon, Tohana, Tauru and Wazirabad.

<sup>4</sup> 'Otherwise' means properties such as gairmumkin, Tiwa (Sand Tiwa), Pahad etc.

<sup>5</sup> Gharaunda, Shehzadpur, Farukh Nagar, Naraingarh and Ladwa.

<sup>6</sup> Assandh: ₹ 0.36 lakh; Karnal: ₹ 1.93 lakh; Naraingarh: ₹ 1.38 lakh, Shehzadpur: ₹ 0.67 lakh.

Department Haryana (DG, TCPD) in January 2011 ordered that no license application shall be entertained unless the collaboration agreements have been registered before the SR having territorial jurisdiction of the area in which the land falls.

As per Government of Haryana notification issued in October 2013 and amended in November 2017, a duty of two *per cent* of the market value of the property was leviable. Further, Section 33 of the Indian Stamp Act, 1899 (IS Act) mandates that every person in charge of a public office before whom any instrument, chargeable with duty, is produced or comes in the performance of his functions, shall, if it appears to him that such instrument is not duly stamped, impound the same.

Scrutiny of records (October 2022 to March 2023) relating to eight licenses of the four offices<sup>7</sup> of TCPD and sale agreements/conveyance deeds of licensed colonies of the office of seven SRs<sup>8</sup> executed during the year 2019-22 revealed that seven developers did not register the collaboration agreements. In the absence of such registration (as per orders of DG, TCPD Haryana) the titles in favour of their authority to be vendors/Developers were thus defective.

On receipt of the collaboration agreements, the SR, according to Section 33 of the IS Act, should have impounded the same. However, in the absence of any mechanism (between Revenue Department and the TCPD) to ensure that collaboration agreements should have been registered/stamped before the grant of licences or approval of change of beneficial interest, the developers were granted licences for their collaboration agreements without registration. As a result, the State Government suffered a loss of revenue on account of SD and RF to the extent of ₹ 13.99 crore.

On this being pointed out, SR Karnal stated (November 2023) that an amount of ₹ 0.91 crore had been recovered in two cases. SR Harsaru stated that recovery notice had been issued in May 2024, however, recovery was pending. The remaining five SRs/JSRs<sup>9</sup> stated (between April and August 2024) that all the cases had been sent to the Collector u/s 47-A of the IS Act for decision. The reply of the registering authorities was silent on the reason for not impounding the non-registered instruments.

The matter was referred to the Department in October 2024 and reported to the Government in December 2024; their replies have not been received (May 2025).

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<sup>7</sup> Faridabad, Gurugram, Karnal and Rewari.

<sup>8</sup> Dharuhera, Gaunchhi, Harsaru, Karnal, Manesar, Pataudi and Tigaon.

<sup>9</sup> Dharuhera, Gaunchhi, Manesar, Pataudi and Tigaon.

**5.6 Irregular exemption of stamp duty and registration fee in case of immovable properties purchased from compensation amount**

**114 farmers purchased agricultural land with the compensation/award received after January 2014 and availed exemption of Stamp Duty and Registration Fee. As no exemption of Stamp Duty and Registration Fee was allowed in such cases it resulted in non/short levy of stamp duty and registration fee of ₹ 2.23 crore.**

As per Government order issued in November 2010 under Indian Stamp Act, 1899 (IS Act), the Government exempted the SD and RF in respect of sale deeds executed by farmers whose land has been acquired by Government of Haryana for public purposes if they purchase agricultural land in the State within two years of having received the compensation. The exemption was limited to the compensation amount and any additional purchase beyond the amount of compensation received will be liable for SD as per rules.

As per clarification issued by the Department of Revenue and Disaster Management in October 2019, for the compensation received after 1 January 2014, no benefit of Rehabilitation and Resettlement Policy, 2010 (R & R Policy dated 9 November 2010) shall be applicable.

Scrutiny of records of 10 SRs/JSRs<sup>10</sup> revealed that in 114 cases, farmers had acquired properties including agricultural land from the proceeds of acquisition of the awards declared and process for awards were initiated after 1 January 2014. Their documents were registered between December 2019 and May 2021. Therefore, these deeds were to be assessed at a total value of ₹ 39.45 crore on which SD and RF of ₹ 2.23 crore (SD ₹ 2.04 crore + RF ₹ 0.19 crore) were leviable. Thus, irregular exemption of SD and RF resulted in non/short levy of SD & RF of ₹ 2.23 crore (SD ₹ 2.04 crore + RF ₹ 0.19 crore).

On this being pointed out, the concerned SRs/JSRs stated (September 2024) that 113 cases have been sent to the Collector u/s 47-A of the IS Act for decision and in respect of one case of SR Julana, an amount of ₹ 0.26 lakh had been recovered.

The matter was referred to the Department in March 2024 and reported to the Government in September 2024; their replies have not been received (May 2025).

<sup>10</sup> Gohana, Gorriwala, Ismailabad, Julana, Nigdu, Pillu Khera, Pundri, Rajound, Siwan and Uchana.

### **5.7 Non levy of stamp duty and registration fee on instruments executed in favour of Autonomous Bodies/Public Sector Undertakings**

**Registering Authorities allowed exemption from payment of stamp duty and registration fee of ₹ 1.36 crore to Dakshin Haryana Bijli Vitran Nigam Limited incorrectly treating them as Government entity.**

As per provisions contained in Section 3 (1) of the Indian Stamp Act, 1899 (IS Act), as applicable to State of Haryana, no SD shall be chargeable in respect of any instrument executed by or on behalf of or in favour of Government. However, there is no provision in the Act/Rules for specific exemption/remission on the instruments executed in favour of State-owned enterprises or autonomous bodies.

Scrutiny of records of offices of SRs Harsaru, Kadipur and Manesar revealed that 13 sale deeds were registered (July 2021 to January 2022) wherein land was registered in favour of Dakshin Haryana Bijli Vitran Nigam Limited (DHBVNL) and exempted from SD and RF. The value of these immovable properties for levy of SD totals to ₹ 26.08 crore on which SD of ₹ 1.30 crore and RF of ₹ 0.06 crore were leviable, since DHBVNL is a State Public Sector Undertaking. This has resulted in a loss of SD and RF of ₹ 1.36 crore to the Government of Haryana.

On this being pointed out, SR Manesar stated (July 2024) that five out of six cases have been decided by the Collector u/s 47-A of the IS Act and efforts would be made to recover the amount while one case was pending with Collector, Manesar for decision. SRs of Kadipur and Harsaru stated (June 2024) that all the seven cases had been sent to the Collector u/s 47-A of the Indian Stamp Act, 1899 (IS Act) for decision.

The matter was referred to the Department in April 2024 and reported to the Government in July 2024; their replies have not been received (May 2025).

### **5.8 Short levy of stamp duty due to application of non-prime rate on land containing Prime *Khasra* Land**

**Registering Authorities incorrectly assessed prime *khasra* land at normal rates fixed for agricultural land, resulting in short levy of stamp duty of ₹ 1.31 crore.**

Section 27 of the Indian Stamp Act, 1899 (IS Act) as applicable to the State of Haryana, provided that the consideration (if any) and all other facts and circumstances affecting the chargeability of any instrument with duty, or the amount of the duty with which it is chargeable, should be fully and truly set

forth therein. Further, Government of Haryana issued Financial Commissioner Revenue (FCR) Standing order No.74 in September 2013 to all registering authorities in the State, constituting 'Evaluation Committees' for fixation of minimum market value of properties in various areas of the State from time to time for the guidance of Registering Authorities. A copy of these rates is supplied to the registering authorities by the Department. The 'Evaluation Committees' had fixed separate rates for prime land in their respective jurisdictional areas. Based on the recommendations of the Committee, Collector rates are fixed for prime and non-prime land separately.

Scrutiny of records (May 2022 to March 2023) of 23 SRs/JSRs<sup>11</sup> revealed that 85 conveyance deeds were registered for sale at normal *khasra* rates for agricultural land during the period from May 2019 to February 2022. The *khasra* of these deeds as per land revenue records were prime *khasra* having higher land rates. The Collector rate for the land involved was ₹ 67.16 crore on which SD and RF of ₹ 4.05 crore was leviable (SD ₹ 3.77 crore + RF ₹ 0.28 crore). The SRs/ JSRs, assessed this land at rates fixed for normal *khasra* amounting to ₹ 44.19 crore and levied SD and RF of ₹ 2.74 crore (SD ₹ 2.54 crore + RF ₹ 0.20 crore). This resulted in short levy of SD and RF of ₹ 1.31 crore.

On this being pointed out, SRs (Karnal, Narnaund and Gharaunda) stated (September 2024) that recovery of ₹ 8.30 lakh had been made in five cases. SR/JSR (Khanpur Kalan and Gharaunda) stated that two cases have been decided by the Collector and recovery orders have been issued. The concerned 19 SRs/JSRs<sup>12</sup> stated (February 2022 to November 2024) that 78 cases had been/would be sent to the Collector u/s 47-A of the IS Act for decision.

The matter was referred to the Department in April 2024 and reported to the Government in December 2024; their replies have not been received (May 2025).

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<sup>11</sup> Alewa-02, Badkhal-02, Bawal-01, Beri-03, Bond Kalan-01, Dayalpur-17, Dhand-04, Ganaur-08, Gaunchi-03, Gharaunda-04, Harsaru-02, Julana-03, Karnal-01, Khanpur Kalan-01, Mulana-04, Nangal Chaudhary-01, Narnaund-01, NiloKheri-10, Punhana-04, Ratia-03, Samalkha-08, Satnali-01 and Tohana- 01.

<sup>12</sup> Alewa, Badkhal, Bawal, Beri, Bond Kalan, Dayalpur, Dhand, Ganaur, Gaunchi, Harsaru, Julana, Mulana, Nangal Chaudhary, Nilokheri, Punhana, Ratia, Satnali, Samalkha and Tohana.

### 5.9 Irregular remission of Stamp Duty

**Irregular remission of stamp duty in 14 instruments of transfer deeds executed in favour of persons other than blood relations, resulted in loss of revenue of ₹ 61.61 lakh to the State exchequer.**

The State Government has the power to reduce, remit or compound duties as per Section 9 of the IS Act by rule or order, published in the Official Gazette. As per Government order dated 16 June 2014, the Government remits<sup>13</sup> the stamp duty chargeable on an instrument pertaining to transfer of immovable property within family by an owner during his lifetime to any of the blood relations namely parents, children, grandchildren, brother(s), sister(s) and between spouse. However, in case of other transfer deeds, levy of SD continued as applicable in Schedule-I under Section 3 of the IS Act.

Scrutiny of records (May 2022 to March 2023) of offices of nine SRs/JSRs<sup>14</sup> for the years 2020-21 and 2021-22, revealed that SD and RF was remitted in 14 instruments of transfer deeds that were executed in favour of persons other than those allowed in the orders *ibid* of the Government. This irregular remission of SD and RF resulted in loss of revenue to the State exchequer of ₹ 61.61 lakh (SD: ₹ 58.71 lakh + RF: ₹ 2.90 lakh).

On this being pointed out, SR Gharaunda stated (September 2024) that an amount of ₹ 49,525 has been recovered and remaining eight SRs/JSRs<sup>15</sup> stated (November 2022 to September 2024) that cases had been/would be sent to the concerned Collectors u/s 47-A of the IS Act for decision.

The matter was referred to the Department in September 2023 and reported to the Government in June 2024; their replies have not been received (May 2025).

### 5.10 Short levy of stamp duty and registration fee due to misclassification of sale deeds as release deeds

**Registering Authorities misclassified sale deeds as release deeds, resulting in short levy of stamp duty and registration fee of ₹ 45.80 lakh.**

As per Government of Haryana clarification in December 2008 regarding article 55 in Schedule 1-A of the Indian Stamp Act, 1899 (IS Act), if a release instrument of ancestral property is executed in favour of brother or sister (children of renouncer's parents) or son or daughter or father or mother or

<sup>13</sup> 'Remit' means exempting the stamp duty in whole executed in favour of blood relations mentioned as per Government order dated 16 June 2014.

<sup>14</sup> Bawal, Ballabgarh, Ballah, Ganaur, Gharaunda, Gurugram, Karnal, Pillukhera and Khanpur Kalan.

<sup>15</sup> Ballabgarh, Bawal, Ganaur, Gharaunda, Gurugram, Karnal, Pillukhera and Khanpur Kalan.

spouse or grand children or nephew or niece or co-parcener<sup>16</sup> of the renouncer, stamp duty will be levied ₹ 15 and in any other case, the same duty will be levied as a conveyance relating to sale of immovable property for the amount equal to the market value of the share, interest, part or claim renounced.

Scrutiny of records of the offices of 13 SRs/JSRs<sup>17</sup> (June 2022 to March 2023) revealed that 35 release deeds were executed (May 2020 to July 2022) in favour of persons other than those allowed as per the clarification of the Government. Hence, these deeds are to be treated as sale. The registering authorities, however, treated these deeds as release deeds and incorrectly levied stamp duty (SD) and registration fee (RF) of ₹ 8,169 only. The value as per Collector rates for these deeds was ₹ 6.57 crore on which SD and RF of ₹ 45.88 lakh was leviable. Misclassification of sale deeds as release deeds resulted in short levy of SD of ₹ 45.80 lakh.

On this being pointed out, concerned nine SR/JSRs<sup>18</sup> stated (February 2023 to September 2024) that 27 cases had been sent to the Collector u/s 47-A of the IS Act for decision. SR Shehzadpur stated in September 2023 that the case had been decided by the Collector, but recovery was pending. SR Dayalpur and Dhand stated (September 2022 to December 2022) that five cases would be sent to the Collector u/s 47-A of the IS Act for decision. JSR Dhauj stated (February 2023) that cases would be examined under intimation to the audit.

The matter was referred to the Department in July 2024 and reported to the Government in October 2024; their replies have not been received (May 2025).

#### **5.11 Short levy of stamp duty and registration fee due to wrong computation of Annual Average Rent on lease deeds**

**Registering Authorities levied stamp duty and registration fee of ₹ 40.96 lakh on lease deeds on the basis of wrongly calculated annual average rent instead of stamp duty and registration fee of ₹ 83.32 lakh leviable, resulting in short levy of SD and RF of ₹ 42.36 lakh.**

Article 35 of Schedule 1-A of Indian Stamp Act, 1899 (IS Act), provided for levy of stamp duty (SD) on lease deeds at prescribed rates for consideration equal to the amount or value of such fine or premium or advance in addition to the amount of the average annual rent reserved and on the basis of period of lease. The State Government has prescribed rate of Stamp Duty on rent agreements i.e. upto period of 5 years @ 1.5 per cent, above five years and upto

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<sup>16</sup> A person who inherited the property from the Hindus Undivided Family.

<sup>17</sup> JSRs; Balla, Dayalpur, Dhand, Dhauj, Nigdu and Shezadpur; SRs; Kadipur, Kalayat, Manesar, Mulana, Rai, Siwani and Wazirabad.

<sup>18</sup> Balla, Kadipur, Kalayat, Manesar, Mulana, Nigdu, Rai, Siwani and Wazirabad.

10 years @3 per cent, above 10 years and upto 20 years @6 per cent, above 20 years and upto 30 years @9 per cent and above 30 years @12 per cent.

Scrutiny of records of the offices of seven SRs<sup>19</sup> (May 2022 to March 2023) revealed that 21 instruments of lease<sup>20</sup> were registered during December 2019 to November 2021. These deeds were liable to be assessed for ₹ 26.09 crore on the basis of annual average rent on which stamp duty of ₹ 78.51 lakh and registration fees (RF) of ₹ 4.81 lakh was leviable. However, annual average rent was wrongly assessed for ₹ 24.77 crore and stamp duty of ₹ 36.37 lakh and registration fees of ₹ 4.59 lakh was levied. This resulted in short levy of SD and RF amounting to ₹ 42.36 lakh.

On this being pointed out, the concerned SRs stated (February to December 2024) that the cases had been sent to the concerned Collectors u/s 47-A of the IS Act for decision.

The matter was referred to the Department in December 2023 and reported to the Government in July 2024; their replies have not been received (May 2025).

### **5.12 Short levy of two per cent additional Gram Panchayat and Zila Parishad duty due to not implementing Government notification in time**

**Registering Authorities registered 133 instruments falling under Gram Sabha area and levied stamp duty of ₹ 48.81 lakh, instead of levying ₹ 75.79 lakh at the rate of two per cent surcharge on transaction value in addition to stamp duty. This resulted in short levy of stamp duty of ₹ 26.98 lakh in contravention of the order of Government of Haryana.**

The Government of Haryana, vide notification<sup>21</sup>, imposed a stamp duty at the rate of two per cent of the amount specified in each instrument for transfer of property in the form of surcharge on the duty imposed by the Indian Stamp Act, 1899 (IS Act), on instruments of sale, gift, mortgage and other transfer of immovable property situated in the *Sabha* area after 15 days from the date of publication of this order under section 41 of Haryana Panchayati Raj Act, 1994. The duty shall be collected by the Revenue and Disaster Management Department.

Scrutiny of records of nine SRs/JSRs offices<sup>22</sup> (June 2022 to March 2023) revealed that 133 instruments were registered on 24 and 25 February 2021

<sup>19</sup> Kadipur, Rai, Farrukhnagar, Badashahpur, Gurugram, Badkhal and Tauru.

<sup>20</sup> For the period ranging between five to 95 years

<sup>21</sup> No. S.O.4/H.A.11/1994/S.41/2021 dated 09 February 2021

<sup>22</sup> Chhachhruali, Hathin, Kalanwali, Kalayat, Naraingarh, Nigdu, Pehowa, Pundri and Saha.

falling under Gram Sabha area valuing ₹ 13.65 crore and SD of ₹48.81 lakh was levied, instead of levying ₹ 75.79 lakh at the rate of two *per cent* surcharge on transaction value in addition to stamp duty. This resulted in short levy of SD of ₹ 26.98 lakh.

On this being pointed out, concerned SRs/JSRs stated (March to December 2024) that an amount of ₹ 2.99 lakh had been recovered in 20 cases while as in 12 cases (Naraingarh and Pundri), decided by the Collector, recovery was still pending. The remaining 101 cases had been sent to the Collector u/s 47-A of the IS Act for decision.

The matter was referred to the Department in January 2024 and reported to the Government in July 2024; their replies have not been received (May 2025).

### **5.13 Short levy of stamp duty and registration fee on exchange of agriculture land**

**Registering Authorities registered eight instruments of exchange on the lands by incorrectly considering them in the same revenue estate and levied stamp duty of ₹ 2.02 lakh, instead of leviable amount of ₹ 23.70 lakh, resulting in short levy of stamp duty and registration fee of ₹ 21.68 lakh.**

As per Section 31 of Schedule 1-A of the Indian Stamp Act, 1899 (IS Act), as applicable to State of Haryana, in case of ‘exchange’ of property between the two parties, the same duty is applicable as conveyance<sup>23</sup> for a consideration equal to the value of the property of greatest value as set forth in such instrument. Further, State Government vide notification<sup>24</sup>, reduced the duty chargeable in respect of instrument of exchange of agricultural i.e., cultivated land comprising of *Barani, Abi, Nahri* and *Chahi* lands, subject to the condition that the exchange of agricultural land should be in the same revenue estate and nominal duty at the rate of five thousand rupees per deed of registration will be chargeable.

Scrutiny of records of five SRs/ JSRs<sup>25</sup> revealed that eight exchange deeds of agriculture land were registered during October 2021 to March 2022. Stamp Duty (SD) amounting to ₹ 0.40 lakh were levied on these deeds considering the agriculture land in the same revenue estate. However, SD and registration fee (RF) on these deeds were leviable on higher value of exchange of agriculture land, as the agricultural land pertained to different revenue estates. SD and RF of ₹ 23.70 lakh on these deeds were leviable instead of levied of ₹ 2.02 lakh.

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<sup>23</sup> Conveyance No. 23.

<sup>24</sup> No.S.O.40/C.A 2/1899/S.9/2021 dated 10 August 2021.

<sup>25</sup> JSRs/SRs: Alewa, Karnal, Kadipur, Rai and Uchana.

This resulted in short levy of SD and RF of ₹ 21.68 lakh on exchange of agriculture land.

On this being pointed out, four JSRs/SRs<sup>26</sup> stated (June to September 2024) that seven cases had been sent to the Collector u/s 47-A of the IS Act for decision. SR Karnal stated (September 2024) that recovery orders have been issued but recovery is still pending.

The matter was referred to the Department in August 2023 and reported to the Government in April 2024, their replies have not been received (May 2025).

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<sup>26</sup> JSRs/SRs: Alewa, Kadipur, Rai and Uchana.