

## CHAPTER-VI

### REVENUE & DISASTER MANAGEMENT DEPARTMENT

#### 6.1 Administration

Management of levy and collection of Stamp Duty and Registration fees is the responsibility of both the Government of India (GoI) and the State Government. The Indian Stamp Act, 1899 (IS Act) enacted by the GoI prescribes the rates of Stamp Duty in respect of Bills of Exchange, Cheques, Promissory notes, Bills of lading, Letter of credit, Policies of insurance, transfer of shares, Debentures, Proxies and receipts as specified in entry 91 of List-I Union list of the Seventh Schedule to the Constitution of India. The States are empowered under Entry 63 of list-II, State list of the Seventh Schedule to the Constitution of India to prescribe the rate of Stamp Duty on instruments other than the instruments specified in Entry 91 of Union list. Receipts from the Stamp Duty and Registration fees in the State of Assam are regulated under the Indian Stamp Act (IS Act), 1899; the Registration Act, 1908 and Rules made thereunder. The Stamp Duty is leviable (Ad valorem or fixed) on value of the instruments executed at the rates prescribed from time to time in the IS Act, 1989 and Registration fees is payable at the rates prescribed in the Registration Act, 1908.

At the Government level, the Secretary to Government of Assam, Revenue & Disaster Management Department is responsible for administration of the Acts and Rules in the State. The Inspector General of Registration (IGR) is the executive regarding levy and collection of Stamp Duty and Registration fee. He is assisted by an Additional Inspector General of Registration and two Assistant Inspector General of Registration. At the District/ sub-divisional level, implementing officers are Senior Sub Registrar, Sub Registrar and Deputy Sub Registrar.

#### 6.2 Results of Audit

During test check of records of 31 Offices (out of 79 Offices) relating to Senior Sub Registrar, Deputy Sub Registrar and Sub-Registrar in the State during 2023-24, Audit issued 121 observations involving ₹ 3.74 crore relating to short levy of Stamp Duty and Registration fee and other deficiencies which are categorised in **Table 6.1:**

**Table 6.1: Results of Audit**

Sl. No.	Category	No. of observations issued	Amount (₹ in crore)
1.	Short realisation/ Non-levy of Stamp Duty & Registration fee on sale deed resulting in loss of Government revenue	47	1.11
2.	Short realisation/ Non-levy of Stamp Duty & Registration fee on lease deed resulting in loss of Government revenue	5	0.46
3.	Short realisation/Non-levy of Stamp Duty & Registration fee on gift deed	5	0.26
4.	Other irregularities	64	1.91
<b>Total</b>		<b>121</b>	<b>3.74</b>

## Compliance Audit Paragraphs

### 6.3 Levy of Registration Fee at pre-revised rate on registration of sale deed

**Eighteen Senior Sub Registrars/ Sub Registrars (SSR/SRs) levied Registration Fee at pre-revised rate on registration of sale deeds leading to short realisation of Government revenue amounting to ₹58.64 lakh.**

Government of Assam revised the rate of Registration Fee for registration of Conveyance (Sale) Deeds mentioned under Article 23 of Schedule-I of the Indian Stamp (IS) Act, 1899 (amended from time to time) with effect from publication of the Notification<sup>149</sup> *i.e.*, 12 February 2014. Further, the rates of registration fee were revised<sup>150</sup> *w. e. f.* 22 September 2022 *i.e.*, date of publication in the Official Gazette. The rates of registration fee for registration of Conveyance (Sale) Deeds are shown in **Table 6.2:**

**Table 6.2: Applicable Registration Fee on Sale deed**

From 12 February 2014 to 21 September 2022	From 22 September 2022 onwards
(i) 1% of the Market value of the property in case of Women	(i) 1% of Women solely
(ii) 2% of the Market value of the property in case of joint registration with Women	(ii) 2% for joint registration with Women
(iii) 2% of the Market value of the property in case of other registration	(iii) 3% if the property registered exclusively in the name of a male or other judicial person

During 2023-24, Audit scrutinised sale deeds registered in eighteen different SSR/SR offices, which showed that, the SSR/SRs while registering the deeds in favour of 'Male' after 22 September 2022, levied pre-revised rate of registration fee @ two per cent *i.e.*, the fee specified in Registration (Assam Amendment) Act, 2013 dated 12 February 2014, instead of revised rate @ three per cent with effect from 22 September 2022. The total quantum of such short-realisation of Registration Fee in 303 number of such cases stood at ₹58.64 lakh, as detailed in **Appendix-XLI**.

It is further observed that the Inspector General of Registrations (IGR) forwarded the Notification to the Sub-Registrars on 26 October 2022 *i.e.*, after a delay of 35 days from the date of publishing of the Notification in the official gazette.

Moreover, in 61 cases in nine SR Offices<sup>151</sup>, Registration Fees were levied at the pre-revised rates even after 26 October 2022.

<sup>149</sup> Notification No. REGN.37/2011/61 dated 12 February 2014

<sup>150</sup> vide Notification No. REGN.77/2017/152 dated 03 September 2022 effective from 22 September 2022 *i. e.* date of publication in the Official Gazette.

<sup>151</sup> (i) SR, Mandia (16 cases) (ii) SR, Dhubri (3 cases) (iii) SR, Sarupathar (7 cases) (iv) SR, Udalguri (7 cases) (v) SR, Dalgaoon (2 cases) (vi) SR, Dhakuakhana (2 cases) (vii) SR, Golaghat (2 cases) (viii) SR, Bijni (1 case) (ix) SR, Bilasipara (21 cases)

Thus, the IGR's inability communicates the revised rates for registration fee in time and further insufficient checks and oversight by the registering authorities resulted in a loss of Government revenue of ₹58.64 lakh.

During the exit meeting (June 2025) and also in further communication (July 2025)<sup>152</sup>, the Assistant Inspector General of Registration (AIGR), Assam stated that the said notification regarding revised rates, was received late at SSR/SR offices and assured that the appropriate follow-up actions would be taken. Further, one SR<sup>153</sup> issued notices to the purchasers for immediately depositing the short realised registration fee and realised ₹2.56 lakh against eight purchasers.

In a subsequent response (July 2025), the Joint Secretary to the Government of Assam, Finance Department informed<sup>154</sup> that proactive pursuance would be ensured with periodic online meetings, conference, *etc.* among the R&DM Department, Directorate of Land Records & Surveys and SSR/SR Offices to develop a well-coordinated and integrated approach for increasing overall efficiency, managing the loopholes and to avoid repetition of same mistakes that leads to loss of Government revenues.

#### 6.4 Under valuation of land during registration of sale deed

**Three Sub-Registrars (SRs) of three districts did not consider zonal value of land fixed by the Government during registration of ten sale deeds, which resulted in short realisation of Registration Fee and Stamp Duty of ₹12.32 lakh including Municipal Surcharge of ₹0.51 lakh.**

As per Serial number 23 of Schedule-1 of Indian Stamp (Assam Amendment) Act, 2013, applicable in Assam (revised with the publication of Indian Stamp (Assam Amendment) Act, 2021<sup>155</sup>) and the Registration (Assam Amendment) Act, 2013 (revised with effect from 22 September 2022<sup>156</sup>), the Stamp Duty and Registration Fee are leviable at the rates as detailed in **Table 6.3**:

**Table 6.3: Category-wise rate of Stamp Duty and Registration Fee**

Category of Buyer	Stamp Duty		Registration Fee	
	Valid up to 15 September 2021	Effective from 16 September 2021	Valid up to 21 September 2022	Effective from 22 September 2022
Women	Two per cent	One per cent	One per cent	One per cent
Jointly with women	Two per cent	Two per cent	Two per cent	Two per cent
Male or other judicial person	Three per cent	Three per cent	Two per cent	Three per cent

<sup>152</sup> Copy of reply submitted by the Assistant Inspector General of Registration (AIGR) vide Letter No. DLR-12012/9/2022-SRV/1295227-A dated 01/07/2025

<sup>77</sup> SR, Bongaigaon

<sup>154</sup> vide Letter No. FM. 283829/70 dated 02/07/2025

<sup>155</sup> Vide Notification No. LGL.2/2008/52 dated 16 September 2021.

<sup>156</sup> Vide Notification No. REGN.77/2017/152 dated 03 September 2022.

In addition to Registration Fee and Stamp Duty, Municipal Surcharges at the rate of one *per cent* of total consideration value of land within the municipal<sup>157</sup> area are also leviable.

Further, Section 21A of the Registration (Assam Amendment<sup>158</sup>) Act, 2009 provides that no instrument relating to immovable properties shall be accepted for registration, unless the Deputy Commissioner (DC) of the concerned districts issues a No Objection Certificate (NOC) containing the description of such immovable property to be transferred. This apart, the DC of the respective district maintains a Government approved Zonal value of land for the areas under his jurisdiction.

As per the condition mentioned in the 'No Objection Certificate (NOC)' issued by the Deputy Commissioners (DC)/ Additional Deputy Commissioners (ADC), the Registration Fee and Stamp Duty for registration of documents shall be determined by the amount of actual consideration agreed upon by the seller and purchaser or Government approved Zonal value of land applicable to the concerned area, whichever is higher.

During the test check of registered sale deeds in respect of three Sub-Registrar (SR) Offices *viz.*, Abhayapuri, Hojai and Dalgaon revealed that the SRs, while registering 10 sale deeds (covering land of 69.17 Bigha)<sup>159</sup>, had levied Registration Fee and Stamp Duty on actual consideration value of land agreed upon between the seller and buyer instead of on the approved Zonal value (which was higher) applicable to the land fixed by the concerned DCs during the period from July 2019 to November 2022.

Consideration of lower value of land during registration of above sale deeds resulted in short levy of Stamp Duty, Registration Fee and applicable Municipal Surcharge to the extent of ₹12.33 lakh (Registration Fee of ₹5.45 lakh, Stamp Duty of ₹6.37 lakh and Municipal Surcharge of ₹0.51 lakh) as detailed in *Appendix-XLII*. It is to be noted that in 283 other cases, Registration Fee and Stamp Duty were charged correctly at the consideration value agreed upon by the seller and purchaser or the Government approved Zonal value of land.

On this being pointed out, the Department while referring to two Judgements<sup>160</sup> by Hon'ble High Court, Madhya Pradesh, stated (July 2025) that concerned Registering Officer (RO) had followed valuation/ consideration as per NOC issued by concerned DC besides system generated instruction and that the ROs had no power to refuse registration on the ground of under-valuation or to enquire into correctness of valuation given in the document.

---

<sup>157</sup> Introduced vide Memo No. REGN 69/2020/40-A dated 27 July, 2021.

<sup>158</sup> Vide Notification No. LGL.11/2008/31 dated 30 December 2009.

<sup>159</sup> 1 Bigha = 100 Lessa (1Bigha = 5 Kathas, 1 Katha = 20 Lessa)

<sup>160</sup> Kailash and Ors vs Sub Registrar of Assurances, Indore dated 29 August 1984 and Mahaliram Singhanian And Ors Vs Upendra Nath Pandey and Ors dated 06 May 1960

Reply of the Department is not acceptable in view of the fact that the conditions of the NOC were not followed while determining the consideration value of the land under observation and that the judgements referred to by the Department relate to non-refusal of registration by the RO. As such, they were not relevant to the instant cases where determination of consideration value in violation of the NOC has been pointed out.



(KUMAR ABHAY)

Accountant General (Audit), Assam

Guwahati

Dated : 22 December 2025

*Countersigned*



(K. SANJAY MURTHY)

Comptroller and Auditor General of India

New Delhi

Dated : 30 December 2025