

## CHAPTER IV: STAMP DUTY AND REGISTRATION FEE

### 4.1 Tax administration

Receipts from Stamp Duty and Registration Fee in the State are regulated under the Registration Act, 1908, the Rajasthan Stamp Act, 1998 and the rules made thereunder. According to Section 3 of the Rajasthan Stamp Act, every instrument shall be chargeable with duty according to the rates mentioned in the schedule to the Rajasthan Stamp Act. The Stamp Duty is leviable on execution of instruments and Registration Fee is payable on registration of instruments. Surcharge is also chargeable on Stamp Duty with effect from 9 March 2011.

The Registration and Stamps Department (Department) functions under the overall administrative control of Finance Department. The Inspector General, Registration and Stamp is the administrative head. The Additional Inspector General is the *Ex-officio* superintendent (Stamps) at headquarters and assists the Inspector General in administrative matters whereas the Financial Advisor assists the Inspector General in financial matters. The entire State has been divided into 17 circles<sup>1</sup> headed by Deputy Inspector General cum *Ex-officio* Collector (Stamps). There was total 604 Sub-Registrar Offices, out of which 113 full time Sub-Registrar Offices are headed by Sub-Registrars and 491 offices are headed by *Tehsildars* or *Naib Tehsildars* working under Land Revenue Department in *ex-officio* capacity.

### 4.2 Results of audit

There are 559 auditable units<sup>2</sup> (including 19 administrative units) in the Registration and Stamps Department. Out of these, audit selected 33 units (including 1 administrative unit) for test check. In these units 4,87,447 instruments were registered, out of which 1,78,892 instruments (approximately 36.70 *per cent*) were selected for detailed scrutiny. During scrutiny, audit noticed short/non- realization of Stamp Duty and Registration Fee of ₹ 15.68 crore in 942 instruments (approximately 0.53 *percent* of sampled instruments).

These cases are illustrative only and are based on test check of records. Though audit pointed out similar omissions in earlier years, these irregularities persist and remain undetected till next audit is conducted. Irregularities noticed broadly fall under the categories as shown in **Table 4.1** below:

- 1 DIG Ajmer, Alwar-I, II, Banswara, Barmer, Bharatpur, Bhilwara, Bikaner, Hanumangarh, Jaipur-I, II, III, Jodhpur, Kota, Pali, Sikar and Udaipur.
- 2 559 auditable units: Out of total 604 Sub Registrar offices, 540 Sub Registrar Offices (Registering authorities) were involved in revenue realization. In remaining 64 Sub Registrar Offices where registration work was not started/not involved in revenue realization as these were newly opened. Thus, 559 auditable units includes 540 Sub Registrar offices and 19 administrative units.

**Table 4.1: Category-wise irregularities**

			(₹ in crore)
Sl. No.	Category	No. of cases	Amount
1.	Incorrect determination of market value of properties	209	3.77
2.	Non/ Short levy of stamp duty and registration fee	298	10.38
3.	Other irregularities related to:	432	1.53
	(i) Revenue	03	0
	(ii) Expenditure		
<b>Total</b>		<b>942</b>	<b>15.68</b>

During the year 2022-23, the Department accepted under assessment and other deficiencies of ₹ 29.41 crore pertaining to 1115 cases, of which 727 cases involving ₹ 13.25 crore were pointed out during the year 2022-23 and the rest in the earlier years. The Department recovered ₹ 6.28 crore in 395 cases during the year 2022-23, of which 7 cases involving ₹ 0.04 crore related to the year 2022-23 and rest to the earlier years.

A few illustrative cases involving ₹ 3.86 crore are mentioned in the succeeding paragraphs.

It is pertinent to mention that most of these issues have been raised earlier wherein the State Government accepted the observations and initiated action/recoveries. However, it is seen that the Department took action only in cases which were pointed out by Audit and did not strengthen the internal control system which has led to recurrence of similar issues in subsequent years.

**4.3 Non/short levy of Stamp Duty, Surcharge and Registration Fee on changes in partnership**

According to Article 43(3)(a) of the schedule to the Rajasthan Stamp Act, 1998 where the partnership owns immovable property and the retiring partner takes no immovable property at the time of his retirement, the Stamp Duty as on conveyance on the market value of the part of the immovable property of the partnership equal to the share of the retiring partner or partners in the partnership is chargeable.

During test check (between July 2022 and January 2023) of records of three Sub Registrars<sup>3</sup>, it was found that three documents<sup>4</sup> of immovable property were registered<sup>5</sup> with the Sub Registrars. Shortcomings noticed by Audit are as follows:

3 Sub Registrars: Behror (Alwar), Bharatpur and Jaipur-IX.  
 4 Agreement to sale without possession in SR Behror (Alwar), lease deed (rental deed) in SR Bharatpur and amended lease deed in SR Jaipur-IX.  
 5 Document No. 2046/14.08.2019 in SR Behror (Alwar), 4826/13.09.2021 in SR Bharatpur and 5300/27.08.2021 in SR Jaipur-IX.

**4.3.1.** In case of Sub Registrar Behror, a partnership firm<sup>6</sup>, which possessed a residential land<sup>7</sup>, registered (14 August 2019) an Agreement to sale for sale of an apartment constructed upon the land. On cross verification of information available on RERA website with the information received from Registrar of Firms, Jaipur regarding change in partnership of the firm, it was found that one partner<sup>8</sup> of the firm had retired from the firm *w.e.f.* 2 December 2016 and transferred his 5 *per cent* share to the other continuing partners of the firm as per partnership deed (stamped with ₹ 500 only). The partnership deed was further modified on 19 May 2019 (stamped with ₹ 2400 only) due to the retirement of another partner<sup>9</sup> who transferred his 73 *per cent* share to other continuing partners of the firm.

Thus, total 78 *per cent* share in immovable property was transferred to the existing two partners of the firm due to retirement of the other partners on whom the Stamp Duty at the rate of conveyance was chargeable on the transferred share according to Article 43(3) (a) of the schedule to the Rajasthan Stamp Act, 1998.

This resulted in short levy of Stamp Duty and Surcharge of ₹ 93.46 lakh<sup>10</sup> which was payable on market value of ₹ 15.58 crore<sup>11</sup> of the transferred share.

**4.3.2.** In case of Sub Registrar Bharatpur, a partnership firm<sup>12</sup>, possessing a commercial land<sup>13</sup>, had presented (13 September 2021) a Lease deed (Rental Deed) regarding the changes in the sharing ratio of the partners of the partnership firm, the Registrar of Firms, Jaipur, provided required documents<sup>14</sup>. On scrutiny of these documents, it was noticed that its partnership had been modified three times<sup>15</sup> in which share (cumulatively, 100 *per cent* change in ownership) of the property was transferred to continuing partners on which Stamp Duty and surcharge were chargeable as conveyance according to Article 43(3)(a) of the schedule to the Act.

The Sub Registrar did not consider the facts about change in partnership at the time of registration of lease deed on which Stamp Duty and Surcharge of ₹ 1.21

6 M/s. Radha Krishna Buildtech, Jaipur. It was also registered with RERA with registration number RAJ/P/2017/224.

7 Measuring 30143.78 sqmt (36038.56 sqyd) situated in village Dugheda, Tehsil Behror (Alwar).

8 Shri Preetam Chaidwal.

9 M/s. Radha Krishna Buildtech Pvt. Ltd.

10 ₹ 93.46 lakh: Stamp Duty of ₹ 77.89 lakh and Surcharge of ₹ 15.57 lakh.

11 Market value of 5 *per cent* share = (1801.92 sqyd x ₹ 4,980/- per sqyd) = ₹ 89,73,562/- and market value of 73 *per cent* share = (26308.14 sqyd x ₹ 5,580/- per sqyd) = ₹ 14,67,99,421/- Thus total market value of 78 *per cent* share = (₹ 89,73,562 + ₹ 14,67,99,421) = ₹ 15,57,72,983 or ₹ 15.58 crore.

12 M/s. Anupam properties, Jaipur.

13 Commercial land measuring 1966.68 sqyd (17700.12 sqft) situated in front of PWD office, Near SP office, Kunda, Bharatpur.

14 Documents such as partnership deeds and subsequent amended partnership deeds.

15 On 23 December 2020, 19 February 2021 and 30 July 2021. Cumulatively, 100 *per cent* change in ownership: (80 *per cent* on 23 December 2020 + 10 *per cent* on 19 February 2021 + 10 *per cent* on 30 July 2021).

crore<sup>16</sup> was recoverable on market value of ₹ 15.47 crore<sup>17</sup> of the transferred immovable property and recovered ₹ 1.65 lakh<sup>18</sup> as Stamp Duty, Surcharge and Registration Fee only on the document of lease deed which was presented for registration. This resulted in short levy of Stamp Duty and surcharge of ₹ 1.19 crore (recoverable ₹ 1.21 crore – recovered ₹ 1.65 lakh).

4.3.3. According to State Government notification dated 19 July 2018, the Stamp Duty chargeable on instrument of partnership shall be ₹ 500, if the partnership is between grandfather, grandmother, father, mother, brother, sister, son, daughter, grandson, granddaughter, husband, and wife.

In the case of Sub Registrar Jaipur-IX, an amended lease deed of an industrial land<sup>19</sup> was executed between lessor<sup>20</sup> and lessee<sup>21</sup> on 7 July 2021. On scrutiny of the recital of document, it was noticed that the lessee was a partnership firm which was initially constituted (1 April 2006) with three equal partners<sup>22</sup> and later the partnership was modified (1 April 2020) due to which amended lease deed was executed and was presented for registration.

As per the facts mentioned in the modified partnership deed, two partners had retired<sup>23</sup> from the firm and one new partner<sup>24</sup> had joined the firm. Due to the retirement of the two previous partners, a total of 66.67 per cent share<sup>25</sup> of immovable property of the firm was transferred *vide* the amended lease deed issued in favor of the remaining one<sup>26</sup> and one new<sup>27</sup> partner. Out of this, 17.67 per cent<sup>28</sup> was transferred within relations (brother<sup>29</sup>) as mentioned in the State Government notification dated 19 July 2018 and so Stamp Duty, Surcharge and Registration Fee at reduced rates were recoverable on this share. The remaining 49 per cent share<sup>30</sup> of the immovable property was transferred to other (nephew) which was not covered under the defined relations mentioned in the Notification *ibid* and was therefore chargeable with Stamp Duty, Surcharge and Registration Fee as applicable on conveyance according to Article 43(3)(a) of the schedule to the Act. Thus, Stamp Duty, Surcharge and Registration Fee of

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16 ₹ 1.21 crore: (₹ 97.48 lakh + ₹ 12.18 lakh + ₹ 10.97 lakh).

17 ₹ 15.47 crore: Market value for 80 per cent (14160.09 sqft x ₹ 8,826/- per sqft) = ₹ 12,49,76,954/- + for 10 per cent (1770.01 sqft x ₹ 8,826/- per sqft) = ₹ 1,56,22,108/- + for 10 per cent (1770.01 sqft x ₹ 7,943/- per sqft) = ₹ 1,40,59,189/- Thus, total market value of 100 per cent share = (₹ 12,49,76,954 + ₹ 1,56,22,108 + ₹ 1,40,59,189) ₹ 15,46,58,251/- or say ₹ 15.47 crore.

18 ₹ 1.65 lakh: SD of ₹ 1.10 lakh, Surcharge of ₹ 0.33 lakh and RF of ₹ 0.22 lakh.

19 Plot No. B-304, measuring 4431 sqmt situated at Vishwakarma Industrial Area, Jaipur.

20 Lessor: RIICO Vishwakarma Industrial Area, Jaipur.

21 Lessee: M/S Laxmi Industries, Jaipur.

22 Harish Chawla S/o Daulatram (33.34 per cent), Brij Mohan Chawla S/o Daulatram (33.33 per cent) and Yudhisthar Chawla S/o Daulatram (33.33 per cent).

23 Harish Chawla S/o Daulatram and Yudhisthar Chawla S/o Daulatram.

24 Mohit Chawla S/o Brij Mohan Chawla (49 per cent).

25 66.67 per cent share: 33.34 per cent share of Harish Chawla S/o Daulatram and 33.33 per cent share of Yudhisthar Chawla S/o Daulatram.

26 Brij Mohan Chawla S/o Daulatram.

27 Mohit Chawla S/o Brij Mohan Chawla.

28 17.67 per cent: (33.34 per cent + 33.33 per cent - 49 per cent).

29 Brij Mohan Chawla S/o Daulatram.

30 49 per cent share: Transferred to Mohit Chawla (nephew).

₹ 12.99 lakh<sup>31</sup> was chargeable on market value of ₹ 1.48 crore<sup>32</sup> of the 49 *per cent* share of transferred property.

However, Audit noticed that the Sub Registrar categorized it as supplementary deed and recovered Stamp Duty, Surcharge and Registration Fee of ₹ 850<sup>33</sup> only as the entire transfer was considered to be towards relations as mentioned in the notification *ibid*. This resulted in short levy of Stamp Duty, Surcharge and Registration Fee of ₹ 12.98 lakh<sup>34</sup>.

These three cases resulted in short levy of Stamp Duty, Surcharge and Registration Fee of ₹ 2.25 crore<sup>35</sup>.

The matter was reported to the State Government (July 2024). The State Government replied (April 2025) that an amount of ₹ 12.99 lakh against objected amount of ₹ 12.98 lakh (in Para 4.3.3) has been recovered in one instrument of SR, Jaipur-IX and remaining two cases are under adjudication of Collector (Stamps). Further progress was awaited (August 2025).

#### **4.4 Irregular exemptions of Stamp Duty under Rajasthan Investment Promotion Scheme**

According to Clause 3.1 of the Rajasthan Investment Promotion Scheme (Scheme) 2019, the scheme shall be applicable for new and existing enterprises making investment for setting up new units and existing enterprise making investment for expansion, provided that the enterprise shall commence commercial production or operation during the operative period of the scheme. Further according to Clause 3.2 of the scheme, the exemption in Stamp Duty shall not be applicable to a unit of an enterprises if its commercial production or operation has commenced before the issuance of Entitlement Certificate<sup>36</sup> (EC). Clause 4 of the Scheme provides that an enterprise to which EC has been issued shall be eligible to claim 100 *per cent* exemption in Stamp Duty (SD) payable on the instruments executed for the purchase or lease/sub-lease of land and construction or improvement on such land. The ceiling for exemption of SD was reduced from 100 *per cent* to 75 *per cent* *vide* notification dated 23 February 2022. Further, Clause 17 stipulates that in case of breach of any of the conditions of the Scheme, the benefits availed under the Scheme shall be withdrawn by the appropriate screening committee and on its recommendations, the concerned Department shall recover the benefits availed by the enterprise along with interest at the rate of 18 *per cent* per annum from the date on which the benefits have been availed.

31 ₹ 12.99 lakh: SD of ₹ 8.86 lakh, Surcharge of ₹ 2.66 lakh and RF of ₹ 1.47 lakh.

32 ₹ 1.48 crore: 49 *per cent* of ₹ 3.01 crore (Land Value ₹ 1,99,39,500/- (4431 sqmt X ₹ 4,500/- per sqmt), Tinshade ₹ 87,01,620/- (2900.54 sqmt x ₹ 3,000/- per sqmt) and construction ₹ 14,84,232/- (1236.86 x 1,200/- per sqft). Total market value = ₹ 3,01,25,352/- (₹ 1,99,39,500 + ₹ 87,01,620 + ₹ 14,84,232) or say ₹ 3.01 crore.

33 ₹ 850: SD ₹ 500, Surcharge ₹ 150 and RF ₹ 200.

34 ₹ 12.98 lakh: SD of ₹ 8.85 lakh, Surcharge of ₹ 2.66 lakh and RF of ₹ 1.47 lakh.

35 ₹ 2.25 crore: ₹ 0.93 crore + ₹ 1.19 crore + ₹ 0.13 crore.

36 Issued by the District Industries Centre under the Department of Industries, Government of Rajasthan for claiming benefits under Scheme.

During test check (between August 2023 and March 2024) of records of four Registrar offices<sup>37</sup>, it was noticed that five instruments<sup>38</sup> were registered (between November 2020 and August 2022) with 100/75 *per cent* exemption in SD under the Scheme as discussed below:

**4.4.1** In Sub Registrars Bhilwara-I and Neemrana (Alwar), three lease deeds were registered<sup>39</sup> (between November 2020 and September 2021) between Rajasthan State Industrial Development and Investment Corporation (RIICO) Limited, Jaipur (lessor)<sup>40</sup> and lessees<sup>41</sup> for three industrial plots<sup>42</sup> situated at RIICO Industrial areas valued at ₹ 2.84 crore<sup>43</sup> which were purchased through public auction by the lessees. 100 *per cent* exemption from SD and surcharge of ₹ 22.23 lakh<sup>44</sup> was granted at the time of registration of lease deeds upon presentation of an EC issued by the District Industries Centre, Bhilwara and Alwar under the Scheme. However, the lessees sold (between August 2022 and March 2023) these industrial plots without establishing the units. Therefore, the exemption in Stamp Duty and Surcharge amounting to ₹ 22.23 lakh was recoverable along with interest of ₹ 8.87 lakh<sup>45</sup> from the lessees.

**4.4.2** In Sub Registrar Jaipur-II, a lease deed was registered<sup>46</sup> (July 2021) between RIICO, Sitapura, Jaipur (lessor) and a company (lessee)<sup>47</sup> for an industrial plot<sup>48</sup> situated at RIICO Prahaldpura, Jaipur which was purchased through a public auction by the lessee. 100 *per cent* exemption in SD and Surcharge amounting to ₹ 74.21 lakh<sup>49</sup> was granted at the time of registration of the lease deed upon presentation of an Entitlement Certificate issued by the District Industries Centre, Jaipur (Rural) under the Scheme for setting up an industrial unit for manufacturing of submersible pumps and panel. Further, at the request of the lessee, RIICO subdivided the plot into four parts. Subsequently, the lessee sold all four subdivided industrial plots to purchasers' firms<sup>50</sup> without establishing the unit and again 75 *per cent* exemption was given to the purchaser firms at the time of registration of sale deeds<sup>51</sup>. Therefore, the

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37 Bhilwara, Jaipur-II, Neemrana and Pali-I

38 One lease deed each in SR Bhilwara and Jaipur-II, two lease deeds in SR Neemrana and one sale deeds in SR Pali-I.

39 Document registration number 13415/04.11.2020, 2204/23.09.2021 and 801/27.03.2021.

40 Lessor: RIICO Bhilwara and Neemrana.

41 Lessees: M/s Jitendra Enterprises, Bhilwara in SR Bhilwara-I and M/s Umang Enterprise, Haryana and M/s Rajasthan Enterprises, Neemrana (both in SR Neemrana).

42 Number P-27, RIICO Estate, Bhilwara of 469.19 sqmt, F-320 RIICO Ghiloth, Neemrana of 1287 sqmt and H1-34 RIICO Kolila Joga, Neemrana of 416 sqmt.

43 ₹ 2.84 crore: ₹ 1.27 crore (SR Bhilwara-I) and ₹ 1.57 crore (SR Neemrana).

44 ₹ 22.23 lakh: SD of ₹ 7.66 lakh and surcharge of ₹ 2.30 lakh (in SR Bhilwara-I) and SD of ₹ 9.44 lakh and surcharge of ₹ 2.83 lakh (in SR Neemrana).

45 ₹ 8.87 lakh: ₹ 5.38 lakh in SR Bhilwara-I and ₹ 3.49 lakh in SR Neemrana.

46 Document registration number 5901/20.07.2021.

47 M/s Millborn Switchgears Private Limited, Jaipur.

48 Plot number A-181 of 9411 sqmt valuing ₹ 9.51 crore (auction value at the rate ₹ 10,110 per sqmt).

49 ₹ 74.21 lakh: SD ₹ 57.09 lakh and surcharge ₹ 17.12 lakh.

50 M/s Century Overseas Jaipur, M/s Ocean Enterprises Jaipur, M/s Fine Paper Board Industries Jaipur and M/s Ocean Electronics Jaipur.

51 Document no. 4385/05.04.2022, 4386/05.04.2022, 4890/20.04.2022 and 4936/20.04.2022.

exemption of SD and Surcharge amounting to ₹ 74.21 lakh<sup>52</sup> was recoverable along with interest of ₹ 22.69 lakh from the lessee.

**4.4.3** In Sub Registrar Pali-I, it was noticed that a sale deed<sup>53</sup> for an industrial plot<sup>54</sup> was registered (26 August 2022) on which 75 *per cent* exemption in Stamp Duty and Surcharge of ₹ 8.42 lakh<sup>55</sup> was granted under RIPS 2019 on the basis of Entitlement Certificate issued (dated 10.08.2022) by the District Industries Centre, Pali. Scrutiny of the sale deed revealed that the industrial unit was already in operation at the time of registration, which meant the exemption should not have been provided as per clause 3.2 of RIPS, 2019. The Sub Registrar did not properly scrutinize the sale deeds before granting the exemption. Therefore, the irregular exemption in SD and Surcharge aggregating to ₹ 8.42 lakh was recoverable along with interest of ₹ 0.90 lakh.

Thus, in all these cases Stamp Duty and Surcharge aggregating to ₹ 1.05 crore<sup>56</sup> and interest ₹ 0.32 crore<sup>57</sup> was recoverable.

The matter was reported to the State Government (July 2024). The State Government replied (April 2025) that the entire amount of ₹ 2.11 lakh has been recovered in one instrument of SR Neemrana, three cases of SR, Bhilwara-I, Jaipur-II and Neemrana are under adjudication of concerned Collector (Stamps) and recovery is pending in the remaining one instrument of SR, Pali-I after the case has been decided by the Collector (Stamps). Further progress was awaited (August 2025).

#### **4.5 Short levy of Stamp Duty and Surcharge on misclassification of developer agreement**

According to Article 5(e) of Rajasthan Stamp Act, Stamp Duty was chargeable on an agreement which gives authority or power to a promoter or a developer for construction on any immovable property. The rate of duty to be paid is one *per cent* on owner's share and one and half *per cent* on developer's share of the market value of property.

The Inspector General, Registration and Stamps had instructed (July 2021) the registering authorities to inspect the physical records of Public Offices<sup>58</sup> as well as unstamped/unregistered documents available online on the websites of Public Offices.

During test check (between February 2024 and March 2024) of registration records of SR Jaipur-V and records available on the website of the Rajasthan

52 ₹ 74.21 lakh: SD of ₹ 57.09 lakh and surcharge of ₹ 17.12 lakh.

53 Document registration number 8703 dated 26.08.2022.

54 Plot E-112, Measuring 3400 sqmt, situated in Mandiya Road Industrial Area, Pali.

55 ₹ 8.42 lakh: SD of ₹ 6.48 lakh and Surcharge of ₹ 1.94 lakh.

56 ₹ 1.05 crore: ₹ 22.23 lakh + ₹ 74.21 lakh + ₹ 8.42 lakh

57 ₹ 0.32 crore: ₹ 8.87 lakh + ₹ 22.69 lakh + ₹ 0.90 lakh.

58 As per the State Government's notification dated 16 December 1997, all offices of the Central and State Governments, corporations, all local bodies, all registered institutions and cooperative societies, offices of all incorporated and unincorporated companies, and offices of notaries public and oath commissioners have been declared as Public Offices.

Real Estate Regulatory Authority (RERA), it was noticed that a land-owning firm<sup>59</sup>, which was a partnership firm consisting five partners<sup>60</sup>, owns a commercial plot<sup>61</sup> for the purpose of developing a commercial project on this plot. The firm included a sixth partner<sup>62</sup>, as a developer and accordingly the partnership of the firm was amended through a deed of partnership for admission of new partner on 27 June 2022, designating the shares of the landowner (the partnership firm) and the developer (sixth partner) as 58 *per cent* and 42 *per cent*, respectively.

Further, scrutiny disclosed that the amended partnership deed was verified by a notary public on 28 June 2022 and only ₹ 650<sup>63</sup> were paid as Stamp Duty and Surcharge. However, this document was not an amended partnership deed but a development agreement, as it involved an agreement between the original partnership firm (landowner) and the new partner (Developer) to develop a commercial project on the land. The Stamp Duty and Surcharge of ₹ 24.50 lakh<sup>64</sup> were payable on market value of ₹ 15.57 crore<sup>65</sup>, assessed at the commercial rate. To evade Stamp Duty, Surcharge and Registration Fee, the firm did not register this deed with the registering authorities. The failure of the registering authorities to inspect the records available digitally on the RERA website resulted in short levy of Stamp Duty and Surcharge of ₹ 24.49 lakh<sup>66</sup>. Further, if the document had been registered, the department would have received an extra ₹ 15.57 lakh as Registration Fee.

The matter was reported to the State Government (July 2024). The State Government replied (April 2025) that a case is under the adjudication of the Collector (Stamps). Further progress was awaited (August 2025).

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59 M/s Sukhani Builders and Developers, Jaipur.

60 M/s Manhattam Constructions LLP, M/s Tulsan Construction LLP, M/s Sukhani Buildcom LLP, M/s Phool Properties LLP and M/s Gagan Buildcon LLP.

61 SB 56 in Bapu Nagar, situated on Main Tonk Road, Jaipur with an area of 1022.50 square meters.

62 Sh. Nitesh Kumar Agrawal S/o Sh. Shambhu Dayal Agrawal, resident of Jaipur.

63 ₹ 650: Stamp Duty ₹ 500 and Surcharge ₹ 150.

64 ₹ 24.50 lakh: Stamp Duty ₹ 18.85 lakh (₹ 9,81,188 on developers share: One and half *per cent* of 42 *per cent* of ₹ 15,57,44,133 + ₹ 9,03,316 on landowners share: One *per cent* of 58 *per cent* of ₹ 15,57,44,133) and Surcharge ₹ 5.65 lakh (30 *per cent* of Stamp Duty).

65 ₹ 15.57 crore: 1022.50 sqmt x ₹ 1,52,317/- per sqmt = ₹ 15,57,44,133/- or say ₹ 15.57 crore.

66 ₹ 24.49 lakh: Stamp Duty ₹ 18.84 lakh and Surcharge ₹ 5.65 lakh.