

CHAPTER-VI: STAMP DUTY AND REGISTRATION FEES

6.1 Introduction

The Indian Stamp Act, 1899 (IS Act) prescribes the rates of Stamp Duty (SD) in respect of bills of exchange, cheques, promissory notes, bills of lading, letters 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 SD on instruments other than the instruments specified in Entry 91 of Union list. Receipts from the SD and RF in the state of Chhattisgarh are regulated under the Chhattisgarh Stamp Rules, 1942, Registration Act, 1908 and rules made there under. The SD is leviable on market value of the instruments executed, at the rates prescribed from time to time in the IS Act 1899 and Registration Fees (RF) is payable at the rates prescribed in the Registration Act, 1908.

SD is leviable on instruments evidencing transactions on conveyance of properties by sale, exchange, gift, partition, release etc. The Stamp Act is a fiscal law enacted under the state policy to ensure payment of SD on certain executed instruments. The Stamp Act's objective is to collect revenue for the State by levying SD on instruments, penalise acceptance of an irregularly stamped document on instruments evidence, and provide prosecution in case of evasion of SD.

6.2 Functions of the Department

Commercial Tax (Registration) Department is responsible for collection of SD and RF and the Department discharges its duties through the Registration Offices situated in the State. On presentation of instruments for registration, the Registering Authority verifies whether these were presented within four months of date of execution, duly stamped under IS Act, 1899, and RF was collected according to the prescribed table of fees.

The Department is responsible for facilitating sale of Stamp papers through the authorised Stamp vendors. Since the advent of e-Stamping in the State with effect from December 2013, executants can pay SD at Authorised Collection Centres (ACCs) located at Registration Offices and other centers. These ACCs collect SD on behalf of Stock Holding Corporation of India Limited (SHCIL), which acts as a Central Record Keeping Agency (CRA). The ACCs, after receiving payment of SD, issue a Certificate of payment of SD to the executants on the basis of which, the instrument is presented to Registering Officer for registration. The appointment of CRA and terms and conditions of their engagement are governed by Chhattisgarh Stamp (Payment of duty by means of e-Stamp Certificate) Rules, 2016.

In order to have transparency and fair registration process, the Government of Chhattisgarh launched *e-Panjiyan* system in the State with effect from February 2017 in Sub-Registrar Offices (SROs) with a designated procedure for pre-registration of executants, filing of declaration of property details by self,

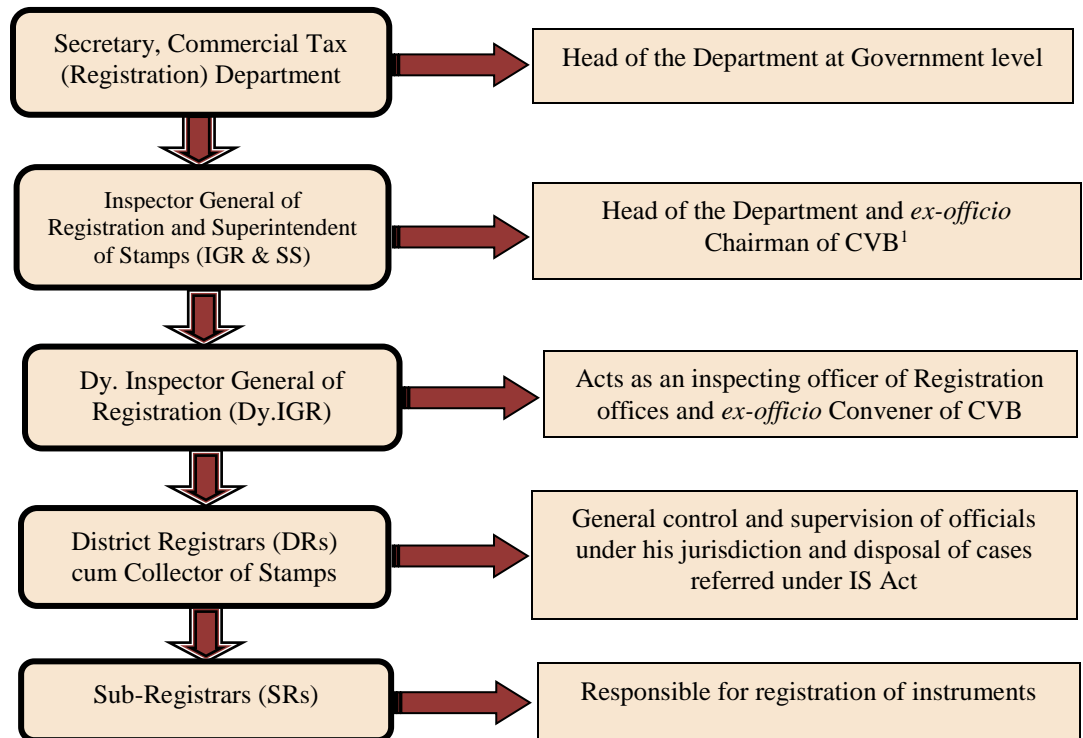
identification of the parties involved in transactions by capturing their biometric data, scanning of the instruments, and its storage etc.

6.3 Organisational structure

Secretary, Commercial Tax (Registration) Department is the Head of the Department at the Government level. Inspector General of Registration cum Superintendent of Stamps (IGR & SS) is the Head of the Department, and responsible for general superintendence of registration offices in the State. Dy. Inspector General of Registration (Dy. IGR) acts as an inspecting officer of Registration offices and is the ex-officio convener of the Central Valuation Board. Sub Registrar (SR) is the registering authority responsible for registration of the documents. In case the value of the subject matter is not set forth correctly in any document, the SR may refer the matter to District Registrar (DR) as per Section 47-I (A) of IS Act, 1899.

DR is also responsible for overall control of SROs under his jurisdiction. Under various provisions of Registration Act, 1908, the DR has the power to inspect the office of SR and to ensure that sufficient arrangements have been made in the Registration Offices for convenience of the executants in registering the instruments, and safeguard the Government revenues. The organisational set up of the Department is given in **Chart 6.1**:

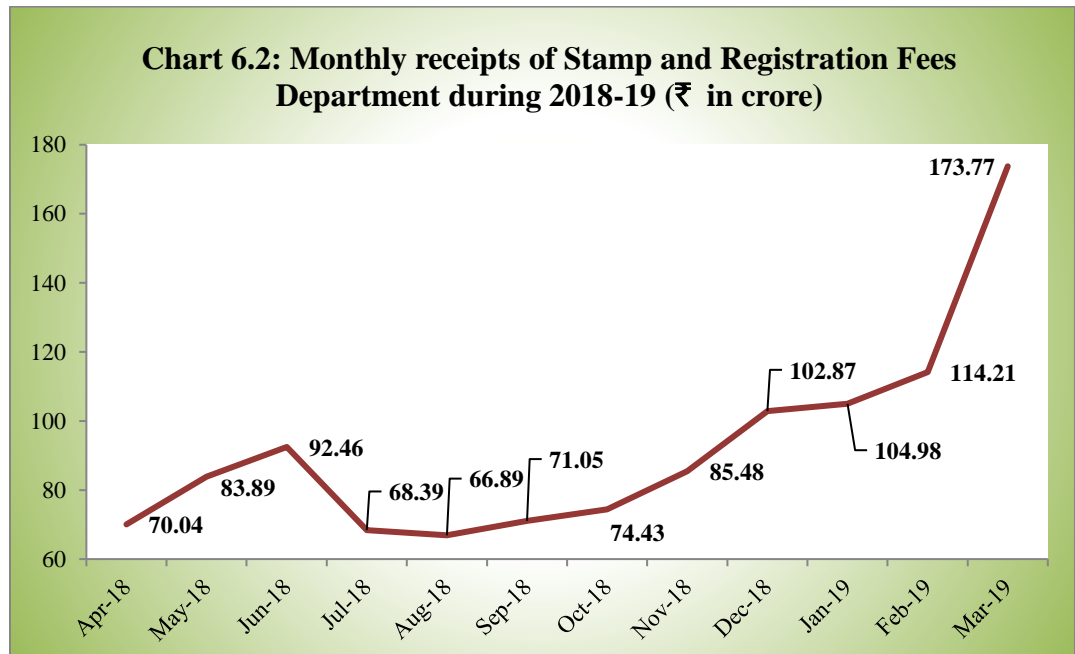
Chart 6.1: Organisational set up of the Department



¹ Central Valuation Board constituted under Rule 3 of Chhattisgarh Preparation and Revision of Market Value Guidelines, 2000 is responsible for approving the proposals of market value rates received from DVCs.

Receipts from the Commercial Tax (Registration) Department have been declining during the last two years 2017-19 and stood at ₹ 1,108.46 crore during 2018-19, which was a reduction of (-) 7.43 per cent over the previous year. While the budget estimates with regard to the receipts of the Department have been ambitious, the actual receipts have fallen short of expectations significantly. The Department contributed 3.80 per cent of the State's own revenue, and 1.70 per cent of the total revenue² of the State during 2018-19. During the Exit Conference, Secretary stated (August 2020) that the shortfall in revenue realisation *vis-à-vis* budget estimates was mainly because of shortfall in registration of documents, non-registration of higher value documents, and exemptions granted by Government from time to time.

There was a wide variation in Registration Department receipts across the months during 2018-19 with August 2018 accounting for the minimum receipts of the year at ₹ 66.89 crore (6.03 per cent) and March 2019 accounting for the maximum receipts at ₹ 173.77 crore (15.68 per cent) of the total receipts of ₹ 1,108.46 crore for the year, as can be seen from **Chart 6.2** given below:



6.4 Results of Audit

During the year 2018-19, two units³ of the Department were covered in compliance audit and a performance audit of assessment, levy and collection of SD and RF was carried out.

Performance audit of 'Levy and collection of SD and RF' had earlier featured in the Audit Report of the Government of Chhattisgarh for the year ended 31 March 2013. The Report brought out irregularities and issues of non-compliance involving an amount of ₹ 80.40 crore, and included recommendations on various issues for

² Includes State's own revenue, Grants-in aid, share of net proceeds of divisible Union taxes and duties.

³ SROs, Bilaspur and Raipur

taking remedial action. The Public Accounts Committee (PAC) of the State Legislature in its meetings held in October 2015, May 2017 and August 2017 discussed the findings of this Report. The Department accepted non-realisation of SD of ₹ 67.63 crore mentioned in the Report; however, it recovered only ₹ 20 lakh as of November 2020. The Department stated (January 2018) that based on the recommendations of the PAC, it had issued instructions to inspect documents of Registration offices, Banks, Local Bodies, Public offices, etc. to all DRs-cum-Collectors of Stamps. Department also directed DRs to provide information relating to the inspections carried out by them; information in this regard is awaited.

6.5 Performance Audit of Assessment, levy and collection of Stamp Duty and Registration Fees

6.5.1 Audit objectives

Performance Audit of Commercial Tax (Registration) Department was conducted to ascertain:

- Whether the system of levy and collection of SD and RF was adequate, effective, and efficient to safeguard Government revenue.
- Whether Market Value Guidelines prepared by the Department for valuation of movable and immovable properties were adequate and have been applied effectively for valuation of properties.
- Whether planning and implementation of the IT system was appropriate to meet the objectives of computerisation of the activities of the Department.

6.5.2 Audit criteria

Audit findings were benchmarked against the criteria sourced from the following:

- Indian Stamp (IS) Act, 1899;
- Registration Act, 1908;
- Chhattisgarh Stamp Rules, 1942;
- Chhattisgarh Registration Rules, 1939;
- Chhattisgarh Stamp (Payment of Duty by means of e-stamp certificate) Rules, 2016;
- Chhattisgarh Preparation and Revision of Market Value Guideline Rules, 2000;
- Chhattisgarh Prevention of Under-Valuation of Instrument Rules, 1975;
- Chhattisgarh *Upkar Adhiniyam*, 1982;
- Chhattisgarh Municipalities Act, 1961;
- Chhattisgarh *Panchayati Raj Adhiniyam*, 1993 and
- Notifications/orders issued by the Government/Department from time to time

6.5.3 Audit scope and methodology

Performance audit was carried out between July 2019 and March 2020 and covered the relevant activities and functioning of the Department during the period 2014-19. Audit methodology involved scrutiny of records in the offices of IGR & SS and five⁴ Sr. DROs/DROs (out of 21), 25⁵ SROs (out of 98), selected on the basis of simple random sampling method. Besides, the offices of the Registration Department, relevant records of other public offices⁶ viz. Municipal Corporations/Councils, Dy. Director, Fisheries, Registrar of Companies (RoC)-cum-Official Liquidator etc. related to the sampled DROs were also examined to verify that the DRs had carried out the inspections of public offices under their jurisdiction and to gain assurance that the documents accepted by public officers were duly stamped, and the documents requiring compulsory registration duly registered in the SROs.

Audit methodology also included scrutiny of deeds and verification of ancillary records maintained in the SROs, case files in DROs, scrutiny of files at IGR & SS office, and a review of computerisation of the registration process in the Department. Files/records pertaining to finalisation of the Service Provider (SP) for *e-Panjiyan*⁷, analysis of the data relating to the deeds registered in all the SROs during the period between May 2017 and September 2019 and the operation of application software were also scrutinised. Data was analysed using Computer Assisted Auditing Techniques (CAATs) viz. MS Access and MS Excel.

During the period 2014-15 to 2018-19, 7,47,246 deeds were registered in the 25 test checked SROs. Out of these, 36,376 cases were selected and scrutinised.

Entry conference was held in September 2019 with Secretary, Commercial Tax (Registration) Department wherein audit objectives, scope, criteria and methodology were discussed.

Draft audit findings were forwarded to the Government on 20 May 2020, and the replies of the Government were discussed in the Exit Conference held on 26 August 2020. The replies of the Government have been suitably incorporated in the Report.

6.5.4 Audit findings

State Government formulated 'Chhattisgarh Preparation and Revision of Market Value Guidelines Rules, 2000' in July 2000 and constituted three Committees viz. Central Valuation Board (CVB) at Department level, District Valuation Committee (DVC) at district level, and Sub District Valuation Committee (SDVC) at Sub Division level. The SDVC collects and compiles data pertaining to property values, analyses the data, and forwards it to the concerned DVC. The DVC collects information on property values, property trends, compiles primary data along with

⁴ Bilaspur, Dhamtari, Durg, Raigarh and Raipur.

⁵ Abhanpur, Ambikapur, Balodabazar, Bemetara, Bhilairgarh, Bilaspur, Bilha, Dhamtari, Dongargarh, Durg, Ghargoda, Jagdalpur, Janjgir, Kabirdham, Korba, Kurud, Patan, Raigarh, Raipur, Rajim, Rajnandgaon, Ramanujanj, Sarangarh, Surajpur and Tilda.

⁶ Officer who accepts documents in his official capacity

⁷ The computerised application developed for registration of documents in the Department

existing data to fix the provisional values, and after approval of CVB, issues the market value guidelines for different areas. The CVB approves the clauses for determination of market value and rates of properties.

Further, as per Rule 6 of the Rules, *ibid*, the DVC shall take into account the established principles of valuation mentioned in Rule 5 of Chhattisgarh Prevention of Under-valuation of Instruments Rules, 1975 and other factors which it may deem necessary while calculating the values of immovable properties.

6.5.4.1 Inadequacies in preparation of Market Value Guidelines

Adherence to due procedure for preparation of market value guidelines by the SDVCs/DVCs could not be ascertained due to absence of documentary evidence regarding collection/exploration of market rates

Audit noticed in all test checked SROs/DROs absence of documentary evidence regarding collection and compilation of data pertaining to property values. Further, minutes of meeting of SDVCs and DVCs for finalisation of guidelines rates were not available in respect of SDVC, Bilaspur, Bilha and Tilda for the years 2014-15 to 2018-19. Therefore, Audit could not ascertain whether SDVCs/DVCs had followed the due procedure in preparing the guidelines rates.

After computerisation of the registration process, the data relating to previous transactions in a locality could have been captured and analysed to gauge the market values of properties. However, the Department did not make persuasive attempts to develop a facility in the *e-Panjiyan* System for capturing the data on trend of market value, as discussed in the succeeding paragraphs of this Report.

During the Exit Conference, Secretary accepted the observation and stated (August 2020) that there is a laid down procedure for preparing market value guidelines at SDVC, DVC and CVB level, and that, a Standard Operating Procedure (SOP) has been framed for market value preparation and all the Valuations Boards/Committees have been instructed to scrupulously follow the procedure.

An instance of inadequacy in preparation of market value guidelines is elucidated below:

Rule 9 of Chhattisgarh Preparation and Revision of Market Value Guideline Rules, 2000 provides for special revision of market value guidelines in any specified area, in case of sudden appreciation of land values, for development of large scale housing projects. Such revised value shall be implemented on a date to be fixed by the IGR. In the guidelines rate, the market value of the land for developed housing and commercial projects are either separately shown by the 'name of project' or 'approved layout'. During scrutiny of Conveyance (Sale) deeds in test checked SROs, Audit noticed in three⁸ SROs that 20 deeds of plot area measuring 2,593.187 square meter were sold to different purchasers by the project developers and layouts of the residential projects were approved by Town and Country Planning (TCP).

⁸ Dongargarh, Raigarh and Sarangarh

However, separate market rate for the approved layouts of that ward/village were not available in the market value guidelines, and the concerned SR applied the guidelines rate as per actual location of the property.

Since the TCP was aware of the upcoming residential projects, the proposal for incorporation of separate rate should have been sent by SDVCs to concern DVCs for approval. It was also noticed that not only was information regarding upcoming residential projects not collected from TCP, the concerned SRs did not also propose inclusion of separate rates in subsequent years, even after such deeds of properties related to approved layouts were registered in the office of the SR.

This clearly indicates lack of efforts on the part of SDVCs to collect information from different sources before proposing guidelines rates to DVCs for approval.

During the Exit Conference, Secretary accepted the observation and stated (August 2020) that instructions had been issued to all SRs/DRs to collect information about upcoming projects/approved layouts from TCP and other relevant Departments and incorporate the same in future guidelines.

6.5.4.2 Deficiencies/shortcomings in Market Value Guidelines

Non provision for separate rates for property located on main road and inside main road in Bilaspur Municipal Corporation resulted in short realisation of SD and RF

As per Rule 6 of the Chhattisgarh Preparation and Revision of Market Value Guideline Rules, 2000, the committees, while working out the values of immovable properties, shall take into account the established principles of valuation mentioned in Rule 5 of the Indian Stamp (Chhattisgarh Prevention of Undervaluation of Instruments) Rules, 1975, and any other factors which it may deem necessary. One such factors on which market value is determined is proximity to road as mentioned in Rule 5 of Chhattisgarh Prevention of Undervaluation of Instruments Rules, 1975. As per the Guidelines, land upto 20 metres and 46 metres for urban and rural areas respectively is considered to be situated on main road.

Audit noticed that in the guidelines rate of SR, Bilaspur for the years 2014-15 to 2018-19, for most of the localities, the rate of either main road or inside the main road was available, instead of both the rates. Thus, the property located on main road was valued as inside the main road since the guidelines rate of main road was not available. Audit test checked some of the cases and noticed the following irregularities.

In two sale deeds⁹ audit noticed that as per description of properties mentioned in the documents, these properties were located inside main road, but due to absence of off road rate, SR, Bilaspur applied the minimum rate available for that area.

⁹ 1. Sale deed no. 2604 dated 24.11.2017, the property with Khasra No. 140/5, Village, Talapara, PH No. 39 Ward No. 11, Gayatri Nagar Ward situated on Rajiv Gandhi Chowk to Maharana Pratap Chowk 2. Sale deed no. 2475 dated 20.11.2017, property located in Narmada Nagar Awasiya Yojana, Village Mangla, PH No. 21 situated on Nehru Nagar, Hanuman Mandir Main road, ward No. 3.

However, in 31 sale deeds, properties¹⁰ located on main road were registered during August 2017 to July 2019, where SR erroneously applied inside road rate despite main road rate being available in the guidelines.

Due to non-availability of rates for inside main road in the guidelines for these localities, true market value of the property depending on the actual location of the property could not be determined by Audit. Further, SR erroneously applied inside rate despite main road rate being available in the guidelines, resulted in short levy of SD and RF. Thus, while preparing the market value guidelines, the factors as enumerated in the Rule 5 of Chhattisgarh Prevention of Undervaluation of Instruments Rules, 1975 were not taken into account by the valuation boards.

During the Exit Conference, Secretary accepted the observation and stated (August 2020) that corrective measures would be taken to address this issue while preparing the market value guidelines and that, action taken by the Department on the cases mentioned above would be intimated after disposal of the cases by DR.

6.5.4.3 Short realisation of revenue due to exclusion of consideration value in notification issued in deviation of the Chhattisgarh Registration Rules, 1939

Government notification to exclude consideration value of the documents and levy of RF on deeds only on the basis of market value of properties was in deviation of the Chhattisgarh Registration Rules, 1939 and resulted in short realisation of RF

As per Sl. No. (3) of Article-I of 'Table of RF' of Chhattisgarh Registration Rules, 1939, the RF shall be determined on the market value as stated in the document or on the basis of the consideration expressed in the document, whichever is higher.

Further, Government of Chhattisgarh, Commercial Tax (Registration) Department notification dated 24.07.2019 revised the rates of RF on Sale, Exchange, and Gift to persons other than family members at the rate of four *per cent* and as per notification dated 3.8.2019, two *per cent* rebate on RF where the market value of the properties is less than or equal to ₹ 75 lakh determined as per the guidelines rates for residential buildings/flats.

Notification dated 24.7.2019 was issued excluding consideration value in deviation of Sl. No. (3) of Article-I of 'Table of RF' of Chhattisgarh Registration Rules, 1939 due to which RF was levied only on Market value of the properties which resulted in short levy of RF. However, SD was realised on the market value or consideration value of properties, whichever was higher.

Audit noticed that in 14,396 deeds of Conveyance (Sale), Exchange and Gift to other than family members registered between 25 July 2019 and 30 September 2019, the consideration price was higher than the market value of the properties,

¹⁰ Anandam Plaza, Vyapar Vihar Zone-2, Ward No. 11, Gayatri Nagar Ward

but SROs realised RF only on market value of properties resulting in short realisation of RF.

During the Exit Conference, the Government accepted (August 2020) the fact and replied that proposal for deleting Sl. No. (3) of Article-I of 'Table of RF' was in progress.

Reply is not acceptable as instead of deletion of Sl. No. (3) of Article-I, the notification requires modification as it was issued in deviation of Chhattisgarh Registration Rules, 1939, excluding consideration value, even if it is higher than market value, from the criteria to levy RF, resulting in revenue loss to the State Government.

6.5.4.4 Follow up to realise the outstanding SD by the Stock/Commodity Exchanges not ensured

The Department did not follow-up with the Stock/Multi-Commodity Exchanges for realising the outstanding amount of SD of ₹ 63.71 crore on the transactions made by the clients of Chhattisgarh State

Government of Chhattisgarh amended Schedule I A of IS Act, 1899 (applicable in Chhattisgarh State) and inserted Article 20A- 'Clearance list' in which Agreement or Memorandum of Agreement entered into for sale or purchase of securities with stock brokers of recognised stock exchanges are chargeable with SD at the rate of one rupee for every ten thousand or part thereof in respect of each of the entries in such list on the value of securities calculated at the making up price or the contract price, as the case may be. Pursuant to the amendment, IGR requested (January 2015) Bombay Stock Exchange (BSE) to insert this Article, provide the monthly transaction turnover of brokers, sub brokers or authorised persons based in Chhattisgarh, and remit the amount of SD to Government accounts.

In order to ascertain the volume of transactions entered into by brokerages in respect of clients in the state, Audit obtained the information from Bombay Stock Exchange (BSE), National Stock Exchange (NSE), and Multi Commodity Exchange (MCX) for the period 2014-15 to 2018-19. These Exchanges reported (November 2019 to February 2020) that 3,373 transactions involving sale and purchase of securities amounting to ₹ 6,37,124.56 crore¹¹ were transacted during the period from 2014-15 to 2018-19. Stamp duty of ₹ 63.71 crore (*Appendix 6.1*) is leviable on these transactions, and it is to be remitted to Government account. Department stated (July 2019) that it had no information regarding the volume of transactions and the collection on account of sale and purchase of securities through Stock Exchanges since the insertion of the Article 20A. Thus, the Department had not put in place any mechanism to communicate with the Stock Exchanges regarding volume of transactions and ensure that SD realised was remitted to State Government account. The Government of India (GoI) vide its notification (December 2019) framed the Indian Stamp (Collection of SD through Stock Exchanges, Clearing Corporations and Depositories) Rules, 2019 in which the

¹¹ ₹ 21,387.27 crore (BSE); ₹ 3,33,782.99 crore (NSE) and ₹ 2,81,954.30 crore (MCX)

collecting agent¹² will be responsible to collect the amount of SD and remit the amount to authorised bank account of State Government from 1 July 2020 onwards.

However, Department did not make any effort to coordinate with the Stock Exchanges, and realise the amount of SD on sale of securities.

During the Exit Conference, Secretary accepted the observation and stated (August 2020) that a letter had been issued (July 2020) to Stock Exchanges/Commodity Exchanges for realising the outstanding Stamp Duties.

Recommendation:

Government should develop a mechanism to coordinate with the Stock Exchanges for realising the SD.

6.5.4.5 Inadequate inspection of subordinate offices and public offices

Despite specific provision in the Manual to inspect subordinate and public offices by the DRs, the extent of inspections carried out was poor

Para 469 of Registration Manual provides that a DR must inspect SROs under his jurisdiction twice each year, and also carry out surprise inspection of SROs. Further, inspection of DR offices have been entrusted to IGR and Dy. IGR as per para 468 of Registration Manual.

Year-wise details of targets and actual inspections carried out by the IGR, Dy. IGR and DRs are depicted in **Table 6.1** below:

Table 6.1: Year-wise details of target and actual inspections

| Year | IGR | | Dy. IGR | | DRs | |
|--------------|-----------|-----------|-----------|------------|-------------|------------|
| | Target | Inspected | Target | Inspected | Target | Inspected |
| 2014-15 | 02 | 02 | 08 | Nil | 487 | 33 |
| 2015-16 | Nil | 01 | Nil | Nil | 513 | 3 |
| 2016-17 | Nil | Nil | Nil | Nil | 553 | Nil |
| 2017-18 | Nil | Nil | Nil | Nil | 634 | 60 |
| 2018-19 | Nil | Nil | Nil | Nil | 586 | 187 |
| Total | 02 | 03 | 08 | Nil | 2773 | 283 |

(Source: Information furnished by the Department)

Audit scrutiny revealed that the actual number of inspections of SROs carried out by the DRs was quite insignificant (283 as against the target of 2773). Similarly, above table clearly indicates that no target for inspections of DRs offices by IGR

¹² A stock exchange or clearing corporation authorised by it or a depository which is empowered to collect stamp duty on securities on behalf of the State Government in accordance with the provisions of the Act and these rules

were fixed for the years 2015-16 to 2018-19 and no inspections of DR offices were done by Dy. IGR during the period from 2014-15 to 2018-19.

The position of target and actual inspections of SROs/public offices for the years 2014-15 to 2018-19 in test checked DRs are as given below:

Table 6.2: Target and actual inspections of SROs/Public offices by test checked DRs

| Name of DRs | Target | | Actual | | Shortage | |
|--------------|------------|----------------|--------------------------|-------------------------|--------------------------|--------------------------|
| | SROs | Public Offices | SROs | Public Offices | SROs | Public Offices |
| Bilaspur | 70 | 206 | 39 (56 per cent) | 33 (16 per cent) | 31 (44 per cent) | 173 (84 per cent) |
| Dhamtari | 57 | 51 | 46 (81 per cent) | 31 (61 per cent) | 11 (19 per cent) | 20 (39 per cent) |
| Durg | 30 | 81 | 8 (27 per cent) | 25 (31 per cent) | 22 (73 per cent) | 56 (69 per cent) |
| Raigarh | 50 | NIL | 09 (18 per cent) | NIL | 41 (82 per cent) | NIL ¹³ |
| Raipur | 41 | 53 | 06 (15 per cent) | 6 (11 per cent) | 35 (85 per cent) | 47 (89 per cent) |
| Total | 248 | 391 | 108 (44 per cent) | 95 (24 per cent) | 140 (56 per cent) | 296 (76 per cent) |

As against target of 248 SROs, the DRs conducted inspections of 108 SROs, and as against the target of 391 public offices, the DRs conducted inspections of 95 public offices. Thus, there was shortfall of 56 and 76 per cent against targeted inspections of SROs and public offices, respectively. Further, during past five years no public offices were selected for inspections in Raigarh district.

The number of inspections needs to be increased in accordance with the targets to gain assurance that the subordinate offices are functioning in accordance with applicable Acts and Rules and the Government revenues are safeguarded.

During the Exit Conference, the Secretary accepted the observation and stated (August 2020) that a working plan and roster for next year for inspection of sufficient number of offices had been prepared by the IGR and Dy. IGR and show cause notices had also been issued to DRs who had not conducted inspections according to the roster. He assured that in future, inspection of the public offices would be done as per provisions of the Manual.

¹³ Public offices were not targeted/selected for inspection.

6.5.4.6 Short realisation of revenue by Public Officers

Lease agreements of ponds for fishing, and mobile towers were not registered by the Public Officers as required under Registration Act, 1908, resulting in short realisation of SD and RF

DRs inspected a few public offices during 2014-15 to 2018-19, audit noticed cases of short/non-levy of SD and RF in various public offices as mentioned below:

SD is leviable at the rate of two *per cent* when a partner contributes an amount of ₹ 50,000 and above, or if a partner/partners brings property through a partnership deed.

- During a test check of records of Registrar of Firms and Societies (RF &S), Bilaspur and Durg, Audit noticed that in three different cases, partners of the firms brought capital in the form of cash of ₹ 26.02 lakh, immovable property worth ₹ 1.71 crore and movable properties (buses) in the other case. These partnership deeds were presented to RF & S for registration of firms. The concerned RF & S in disregard to the above provision, registered the firms by realising a SD of ₹ 1,000 in three cases where capital was invested in the form of cash, immovable property and ₹ 5,000 in the other case where capital was in the form of movable properties (buses). Thus, SD of ₹ 3.45 lakh was short levied in respect of three cases (as detailed in *Appendix 6.2*). Audit could not ascertain the SD in the fourth case where the partnership firm was registered with contribution in the form of 27 buses without any value attached.
- Audit noticed that 384 lease deeds were executed with regard to contracting for ponds for catching fish for the periods seven to 10 years in Dy. Director Fisheries, Bilaspur, Durg, Raigarh and Raipur. As against the leviable SD of ₹ 2.49 lakh, Dy. Director Fisheries executed the 10 deeds with SD of ₹ 0.98 lakh (*Appendix 6.3*). Further, since the lease deeds were for a period of one year and above, these were to be compulsorily registered in the office of SR as per Section 17(d) of Registration Act, 1908. Non-registration of lease deeds also resulted in non realisation of RF of ₹ 1.86 lakh.
- Audit noticed that 37 No-objection Certificates (NOCs) were issued by Municipal Corporation Bilaspur and Raigarh for installation of mobile phone towers. In these cases, the land for installing mobile tower was taken by the mobile phone companies on lease from the land owner for lease periods between six and 20 years. These lease deeds were required to be compulsorily registered in Sub-Registrar's Office. But, the lease were not duly stamped and registered as per Indian Stamp and Registration Act. This led to non levy of SD and RF of ₹ 9.84 lakh (*Appendix 6.4*).

During the Exit Conference, the Secretary accepted the observations and stated (August 2020) that DRs had been instructed to conduct inspection and realise SD as per provision of IS Act, 1899.

6.5.4.7 Delay in remittances to Government account

Amount of RF, fees for commission and visit etc. realised through cash/cheque/Demand Draft was remitted to Government account with delays ranging from three to 78 days

Rule 3 of Part –I of Chhattisgarh Financial Code stipulates that all cash collected/received by Government servants are to be deposited into treasury or Bank without delay. Besides, para 120 of Registration Manual stipulates that cash received during a day by Government servant is to be deposited into bank on the following day.

Scrutiny of Cash Books and *Tauzi*¹⁴ in SROs revealed that in eight¹⁵ SROs, during the period February 2016 to August 2019, RF amounting to ₹ 3.18 crore received in cash (*Appendix 6.5*), was deposited into the treasury with delays ranging from three to 78 days. This was especially so in respect of SRO, Raipur.

During the Exit Conference, Secretary stated (August 2020) that delay in deposit was due to unavoidable circumstances such as closure of the banks, bank holidays, etc. and that, there was no delay in remittances of the amount received in SROs. The Secretary further stated that the reason for delay in remitting the amount of SR, Bhilaiagarh was yet to be received and would be intimated to Audit as soon as possible.

Reply is not acceptable because closure of banks and bank holidays are not for more than three or four consecutive days but there were several cases of delays ranging from three to 78 days in remittance of amount in Government accounts.

6.5.4.8 Irregularities in refunds

Refunds of RF and SD were made against the provision of Acts/Rules by the departmental officials. Further, e-Stamp, which must be compulsorily locked after refund, was not locked, posing the risk of its reuse

(a) Refunds of SD

Rule 36 of Chhattisgarh Stamp (Payment of Duty by Means of e-Stamp Certificate) Rules, 2016 stipulates that the Collector may, on an application with requisite details of e-Stamp Certificate along with Form-3¹⁶ accompanied with the original 'spoiled or misused or not required for use e-stamp certificate', if he is satisfied as to the facts, make allowance for such e-stamp certificate according to the provisions of Sections 49 to 54 of IS Act, 1899. Further, Rule 38 (3) states that the refund, if any, under these rules shall be made by the Collector as per provisions of the Act and the distinguished Unique Identification Number shall be cancelled

¹⁴ *Tauzi* is the reconciliation statement of remittances and treasury figure for the month

¹⁵ Bemetara, Bhilaiagarh, Bilha, Dhamtari, Ghargoda, Kurud, Patan and Raipur

¹⁶ A form in which details of e-Stamp Certificates such as name and ID of the ACC, e-Stamp Certificate No. and date with application no. is to be submitted to Collector of Stamps

compulsorily in the e-Stamping system and a certificate to this effect should be endorsed on the original e-Stamp Certificate under his seal and signature with date.

During test check of refund cases in SR, Bilaspur and Dhamtari, Audit noticed that the DRs had cancelled 87 e-Stamp Certificates amounting to ₹ 81.64 lakh between September 2015 and July 2019 (*Appendix 6.6*), and these stamps were not cancelled on SHCIL website. Non cancellation of stamps after refund is fraught with the risk of reuse of the cancelled e-stamps.

During the Exit Conference, Secretary accepted the observation and stated (August 2020) that instructions had been issued to all DRs to follow the provisions of IS Act and lock the e-Stamp in SHCIL as soon as refund order was passed. Show Cause Notices had been served to the concerned officials for refunding the SD against the provision of Section 49 of IS Act, 1899.

(b) Refunds of RF

Under Rule 120 of Chhattisgarh Registration Rules, 1939, refunds of the RF are claimable, provided that the claim or refund is lodged within three months of the date on which the refund becomes claimable and the party concerned comes to know that he is entitled to the refund if the fees was charged in excess of the authorised scale. A Registering Authority may refund fees which he had collected without reference to any higher authority, if the mistake made in collecting them is discovered before the fees are remitted to the treasury. Any amount so refunded shall be deducted from the total amount of the day's collections entered in the fee book, and the particulars stated therein.

During test check of refund cases in SR, Bilaspur, Audit noticed that the system calculated leviable RF of ₹ 2.45 lakh in seven cases. Further, the system generated Fee Book was manually edited by SR by the amount of ₹ 0.87 lakh and deposited ₹ 1.58 lakh in the Treasury (*Appendix 6.7*).

During the Exit Conference, Secretary accepted the observation and stated (August 2020) that Show Cause Notices had been served on the concerned officials.

6.5.4.9 Undervaluation cases by Registering Authorities

Registering Authorities misclassified the instruments, did not adhere to the provisions of market value guidelines, and overlooked the facts of the instrument, causing undervaluation of the properties which eventually lead to short levy of SD and RF of ₹ 8.52 crore in 105 cases in test checked SROs

Audit noticed various compliance deficiencies in 105 deeds due to their misclassification, resulting in short levy of SD and RF. Non-adherence to provisions of Guidelines for valuation of properties, overlooking of the facts affecting the market value rate of the properties etc. in 105 cases in 18 SROs led to short levy of SD and RF amounting to ₹ 8.52 crore. The details are summarised below:

(a) Short levy of SD and RF due to misclassification of instruments

Proper classification of the deeds is one of the important factors in determining the correct SD and RF. The deeds should be classified on the basis of recitals of the deeds rather than the title of deeds. Audit noticed in nine cases in four test checked SROs that the Registering Authority classified the deeds on the basis of the title instead of the recital, resulting in short levy of SD and RF of ₹ 7.18 crore. The details are mentioned below:

- Audit noticed that 56.17 hectare of land in Village-Tuta and Nawagaon were handed over by Naya Raipur Development Authority (NRDA), Atal Nagar for development of residential, commercial complex and golf course in Sector 24 of Naya Raipur to a firm. The Authority executed lease deed of 30 years for premium amount of ₹ 12.59 crore and annual lease rent of ₹ 25.18 lakh with extension of lease for further 30 years twice by realising SD and RF of ₹ 1.27 crore. On scrutiny of the instrument, Audit noticed that the firm will develop the site and have the right to sell. There were two transactions involved, firstly the lease, and secondly the development agreement. As per Article 5 of schedule 1A of IS Act, 1899, SD is realisable by treating this deed as Development agreement. Failure on the part of the SR, Raipur to determine the market value as per the description contained in the instrument resulted in short realisation of SD and RF of ₹ 6.93 crore.
- In six cases of execution of release deed in SR Bilha, the releaser was not the co-owner of the properties. As such these deeds should have been classified as Conveyance deeds without any consideration. This resulted in short levy of SD of ₹ 10.50 lakh (**Appendix 6.8**).

As per Article 46 of Schedule 1A of IS Act 1899, SD is leviable at the rate of conveyance deed on the market value of the properties where on dissolution of partnership and retirement of partner, any immovable property is taken as his share by a partner other than a partner who brought in that property as his share of contribution in the partnership.

- In two deeds of partition and release, the immovable properties were partitioned and released among the title holders. Thus, after the execution of the deed, these firms did not exist and the individual shares had been taken by the executants. Thus, these deeds should be classified as 'Dissolution of partnership' and not partition/release deed. Misclassification of deeds resulted in short levy of SD and RF of ₹ 14.04 lakh in SR Patan and Raigarh. (**Appendix 6.9**).

During the Exit Conference, Secretary stated (August 2020) that the cases had been referred to DR cum Collector of Stamps under Section 47(A)-3 of IS Act, 1899 and that, status would be intimated separately after disposal of the cases.

(b) Non-adherence to provisions of Market Value Guidelines

Chhattisgarh Market Value Guidelines are released every year to facilitate the Registering Authorities to determine the market value of the immovable properties of their locality. Further, the clause in three forms Form-I (for valuation of urban

properties), Form-II (for constructed structure) and Form-III (for valuation of agricultural properties) has also been incorporated for the valuation of properties. Audit noticed that in 61 cases of 14 SROs, the Registering Authority applied either incorrect market rates or the guidelines were not adhered to, for valuation of properties, leading to short realisation of SD and RF of ₹ 59.68 lakh. Details are given below:

Guidelines provide for valuation of properties for commercial purposes in urban residential areas, and for shopping complexes located on main road.

- Audit noticed that in seven cases the market value of the land in urban areas for commercial purposes, and in 28 cases for shopping complexes were not determined by SROs¹⁷ as per the provisions of Guidelines, resulting in undervaluation of properties and short levy of SD and RF of ₹ 18.79 lakh (***Appendix 6.10***).
- In 14 Conveyance deeds, a partnership deed and two Gifts deeds, the SROs¹⁸ did not apply the rate as per actual location of the property. Application of lower rate than the actual rate resulted in undervaluation of the properties to the extent of ₹ 3.04 crore, and thus SD and RF were levied short by ₹ 21.28 lakh (***Appendix 6.11***).

Guidelines provide for the valuation of agricultural properties situated in urban and rural areas as per the hectare rate instead of ward/plot rate subject to the condition that the area of land is above 0.202/0.150/0.100 hectare in Municipal Corporation/ Municipal Council/ Nagar Panchayat, and above 500 square metres in rural areas. Further, for agricultural properties situated in urban and rural areas measuring less than 0.202/0.150/0.100 hectare and 500 square metres respectively, the benefit of valuation of the property as per hectare rate could only be given if the purchaser's land is adjacent to the land and the property is not situated in the midst of the town/city and the land is purchased for agricultural purpose. The proof of such adjacency of the land is to be given on the basis of certificate of *Patwari*.

- Audit observed in seven cases that agricultural properties were situated in Municipal Corporation, Raipur and *Nagar Panchayat*, Ghargoda, and the area of the land sold in all cases was below 0.202 hectare, and 0.100 hectare respectively. Similarly, in two cases agricultural properties situated in rural areas having area below 500 square metres were sold. In these cases, the Certificates of proof that the land is adjacent to purchaser's land were not available and the concerned SROs¹⁹ determined the value of the property by applying hectare rate instead of ward/plot rate. Thus, extension of benefit of applying market value as per hectare rate in the absence of proof of adjacency of land resulted in short levy of SD and RF of ₹ 19.61 lakh (***Appendix 6.12***).

¹⁷ SROs Bilaspur, Bilha, Jagdalpur, Patan and Raigarh.

¹⁸ SROs Ambikapur, Balodabazar, Bilha, Bhilaigarh, Durg, Ghargoda, Korba, Raigarh, Raipur, Surajpur and Tilda.

¹⁹ SROs Ghargoda, Raipur and Tilda.

During the Exit Conference, Secretary stated (August 2020), that the cases had been referred to DR cum Collector of Stamps under Section 47(A)-3 of IS Act, 1899 and that, status would be intimated separately after disposal of the cases.

(c) Short levy of SD and RF due to overlooking of the facts in the documents

Valuation of the properties depends upon factors such as location of the property from main road, type of land, purpose for which such land is to be utilised. Audit noticed that the Registering Authorities did not take cognizance of conditions of agricultural properties as mentioned in revenue records attached with the documents, proximity with the main road for determining the SD and RF. Overlooking these factors affected the market value of the properties in the deeds, and resulted in short levy of SD and RF of ₹ 74.30 lakh in 35 cases of 15 SROs as detailed below:

- In 27 deeds of conveyance, the SROs²⁰ applied the guidelines rate of off-road, but the properties were situated on main road. The SRs overlooked the actual location of land, resulting in short levy of SD and RF of ₹ 48.56 lakh (*Appendix 6.13*).

As per notification (March 2014), on exchange of property SD will be leviable on the difference of market value of the properties exchanged subject to the condition that the exchange should be between land to land, building to building, and the land exchanged is not *Nazul* land. Such benefit will not be extended in case party/parties involved is a commercial/industrial entity.

- Audit noticed in eight deeds of exchange that one of the parties involved was a commercial entity; therefore, SD was to be levied on the higher of the market value of exchanged property. However, the SROs²¹ levied SD on the difference of market value of the exchanged properties. This resulted in short levy of SD of ₹ 25.74 lakh (*Appendix 6.14*).

During the Exit Conference, Secretary stated (August 2020) that the cases had been referred to DR-cum-Collector of Stamps under Section 47(A)-3 of IS Act, 1899 and that, the status would be intimated separately after disposal of cases.

Audit of e-Panjiyan

6.5.4.10 Selection of Service Provider

As a part of e-governance initiative to provide better governance and facilitate improved services to the public, the Government of Chhattisgarh (GoCG) decided in November 2012 to computerise all the Registration offices in the State on BOT (Build Operate and Transfer)²² basis. The vendor was to be finalised through a

²⁰ SROs Bhalaiagarh, Bilaspur, Bilha, Dongargarh, Garghoda, Janjgir, Kabirdham, Korba, Raigarh, Raipur, Rajnandgaon and Surajpur.

²¹ SROs. Balodabazar, Bilha, Durg, Patan and Raipur.

²² It is an arrangement between the government and the private sector where the private firm undertakes to build, operate, maintain and later on transfer the asset to the government. In this model, the selected partner designs, develops and implements the project, most often, entirely at its cost and operates the system for a pre-specified period

single stage competitive process²³, for providing an end-to-end solution. The selection of the Service Provider (SP) was to be done on the basis of Least Cost Selection process²⁴ involving Pre-Qualification, Technical evaluation, and Commercial evaluation. The first three invitations of bids floated between September 2013 and October 2014 were unsuccessful, due to lack of participation of bidders, and bidders not meeting the specified eligibility criteria. Finally, in the fourth round of invitation for bids (June 2015), two bidders participated and the least cost bidder, M/s Mars Telecom System Pvt. Ltd. (with M/s IT Solutions, Ranchi as consortium partner) was awarded the work at a contract price of ₹ 43.50 per page of the registered document for a period of five years on BOT basis. The contract for 'Supply of Application Software, Hardware, Manpower, and Services' on BOT basis was signed in February 2016.

6.5.4.11 Overview of the system

The Central Server of e-Panjiyan is located at the State Data Centre (SDC), Chhattisgarh Infotech Promotion Society (CHiPS), Raipur with Virtual Private Network (VPN) connections in IGR/DRs/SRs offices.

Business logic of the System had been defined and provided for the following users:

- ❖ Operators: The first interface with the System is to capture essential data of the deeds in the operator module. With the desired validation checks provided in the System, data is entered in the System. Finally, the deeds are scanned and a unique registration number and token number are generated.
- ❖ Sub-Registrar: The next interface is where the Registering Authority scrutinises the deed with the generated token number, and carries out the verification of the data with the details in the deed and its applicability for registration as per the provisions of Acts/Rules. Verification with other sources such as *Bhuiyan*²⁵ to verify the land records data is also done.
- ❖ State Administration: There is a dedicated module for District Registrar (DR) cum Collector of Stamps, Dy. IGR and IGR where the data and reports such as day to day registration in each offices, revenue collected etc. are provided for having control on the activities of the Department.

Data entry at the service end, valuation, verification, fee generation, photo and thumb finger print capture, admission of execution by DRs/SRs through web based application, auto indexing, securing, updating, and uploading of the whole document must be completed within the stipulated time by the BOT operator at DR/SR location through dedicated network connectivity.

²³ Unlike in Two stage competitive process where bidders qualified from Expression of Interest process are allowed for Request for Proposal, in single stage RFP is open to all bidders fulfilling the qualifying criteria

²⁴ In LCS, a minimum quality mark is set for Technical score and selection of the lowest financial proposal from the companies that are above the cut off.

²⁵ An application developed for viewing land records data such as ownership of the land, *kism*, area of the land etc.

6.5.4.12 Implementation of e-Panjiyan

As envisaged in para 6.13 of the Request for Proposal (RFP), the System was to be fully functional at all centres within 32 weeks²⁶ of award of contract i.e. latest by 05 October 2016. The SP had to undertake the following sets of tasks:

1. Install hardware and software at the location of IGR, DRs and SRs offices and create facilities for computerised registration of documents.
2. Establish Multi-protocol Label Switching (MPLS), Virtual Private Network (VPN) connection with SDC through the Telecom Service Provider (TSP) along with Server connectivity with the desired bandwidth.
3. Integrate the System with other applications such as *Bhuiyan* and SHCIL for verification of land records and verification of e-Stamp attached with the documents, respectively.
4. Develop the Application Software with ability to correctly calculate SD and RF and generate the document and other reports as prescribed under the Registration Act, 1908 and other manuals.
5. Prepare Disaster and Backup Recovery Plan to ensure that the functioning of the application is not disrupted.

In order to expedite the implementation of the *e-Panjiyan* system, the Department formed (August 2016) two committees namely: the Monitoring Committee and Evaluation/Verification Committee under chairmanship of Nodal Officer (Computerisation). The Monitoring Committee was responsible for supervising the computerisation process as per the procedure mentioned in RFP, and the Evaluation/Verification committee was responsible for ensuring that the auto valuation and registration process in the Application after entry of details of each type of deed conformed to the RFP, and for offering comments/reports for commencement of the computerised registration process in the Department as per the statutory provisions.

The pilot running of the application was carried out between 01 October 2016 and 07 October 2016, and the application was tested in SRO, Raipur by a committee of DRs/SRs. The Nodal Officer (Computerisation) in his report stated that barring the cases of a few deeds²⁷, auto valuation was correctly done, the registration of the deeds were done as per the provisions of the Registration Act, 1908 and the Application was ready to be deployed.

²⁶ Deployment of all hardware and Network infrastructure and successful running of the Application Software in these locations

| Phases | Location | Period from the date of signing of agreement |
|-----------|------------------------------------|--|
| Phase I | IGR, one SRO and one DRO | 16 weeks |
| Phase II | All SROs and DROs of ten districts | 24 weeks |
| Phase III | Remaining SROs and DROs | 32 weeks |

²⁷ Release deed and lease deed.

A certificate regarding successful commencement of ‘pilot project’ in 15 districts was granted by the Department in March 2017. Thereafter, *e-Panjiyan* was rolled²⁸ out in six SROs²⁹ in May 2017, and in the remaining 92 SROs, in four phases from September 2017 to June 2019. Along with the SROs, computerisation of the respective DROs was also done.

Even though, the installation of systems and computerisation of registration process had been carried out in all the SROs/DROs in a phased manner, the bottleneck in auto valuation of lease, partition, release, exchange deeds is yet to be resolved, and the Registering Authority still relies on manual calculation for determining SD and RF. Integration with the SHCIL and land records data with *Bhuiyan* had been undertaken and space for Disaster Recovery site had been provided by CHiPS in State Data Centre (SDC).

During the Exit Conference, the Secretary stated (August 2020) that the reason for non completion of computerisation within the designated timelines was due to delay in connectivity from Telecom Service Provider (TSP), resolving of bugs, verification/integration of data from *Bhuiyan* software, etc. However, the Government was switching towards the National Generic Document Registration System (NGDRS). Thereafter, the whole system would be migrated to NGDRS and the existing data would be dealt with as legacy data for NGDRS.

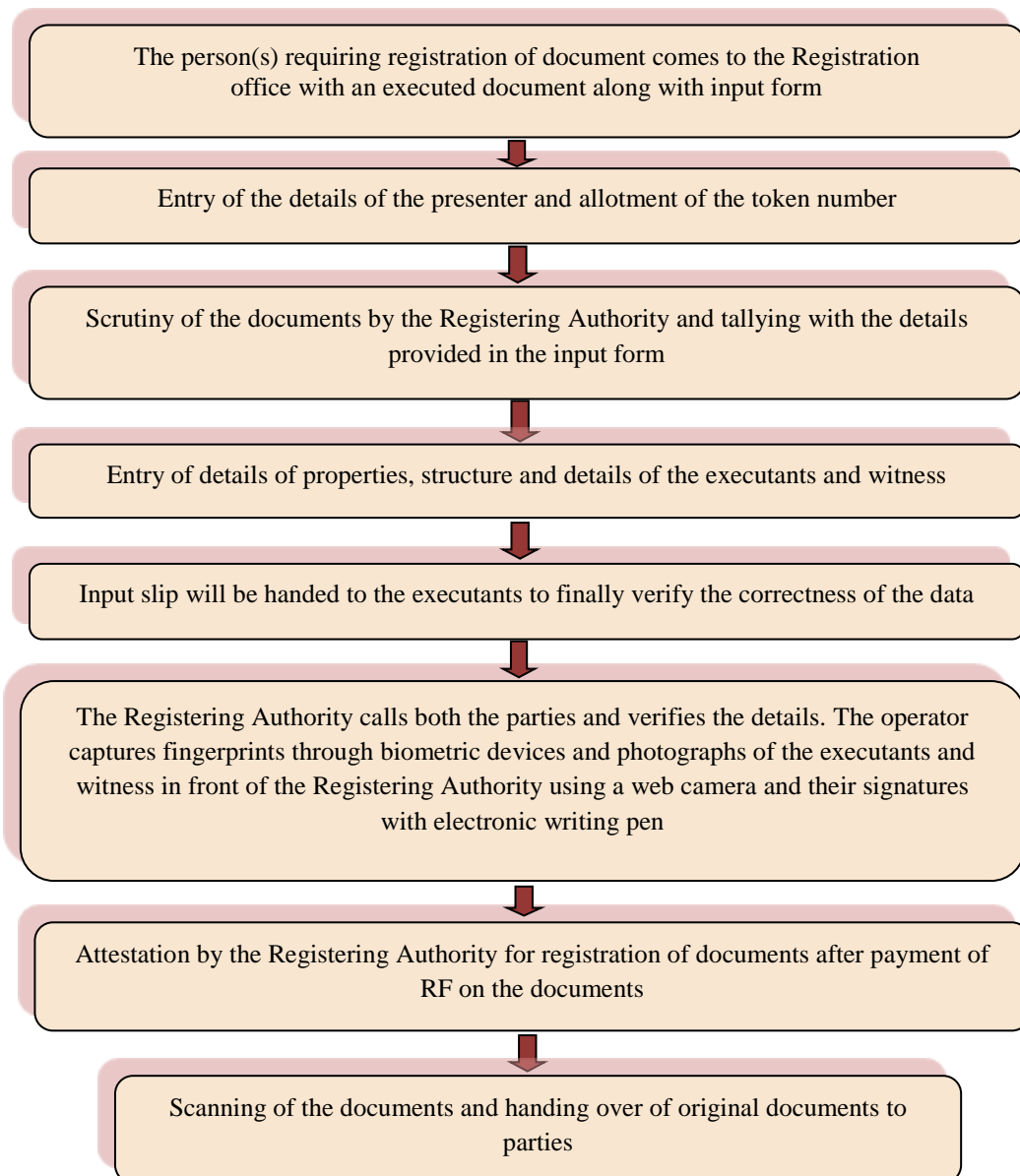
²⁸ This date is the date from which the Service Provider has charged the Service Charges as per the agreement of contract.

²⁹ Bilaspur, Durg, Janjgir, Raipur, Raigarh and Rajnandgaon

6.5.4.13 Process flow of e-Panjiyan

The process flow for registration under *e-Panjiyan* is shown below:

Chart 6.3: Process flow of *e-Panjiyan* system



6.5.4.14 Project Management

The Department has not issued ‘Go live’ certificate to the Service Provider (SP). Further, the Service Level Agreement (SLA) for ensuring achievement of the minimum service level standards as mentioned in the RFP has not also been executed

(a) ‘Go-live’ certificate yet to be issued to the SP

Clause 2.1.1 (p) of RFP states ‘go-live’ as the date of issuance of certificate by the competent authority to that effect after trouble free running of the deployed solution for at least 60 calendar days after deployment of solution at all the locations. As per RFP, the project period means a period of five years from the date of ‘go-live’. The ‘go-live’ certificate has not been furnished to the SP as of August, 2020.

During the Exit Conference, the Secretary stated (August 2020) that the ‘go-live’ certificate was not issued to the SP due to non-presentation of Functional Requirement Specification (FRS)/System Requirement Specification (SRS), late provision of mail alert facility, online submission of application form through web portal, payment procedure not commenced within the designated time, and non-availability of User Acceptance Testing (UAT) interface etc.

(b) Non-execution of the Service Level Agreement

Service Level Agreement (SLA) is an agreement between the SP and the Service seeker (the Department) that defines the service levels, the terms and conditions for enforcing the service levels and the remedies in case the service levels are not fulfilled. In the RFP, Service Levels³⁰ for System Uptime and Quarterly SLA Attainment Report had been provided. However, no SLA between the Department and SP to specify the desired services has been executed as of August, 2020.

Further, Audit noticed that while raising the bill for payment of services rendered by the SP, only the average time taken for registration was considered for imposition of penalty. For other aspects such as system halt, uploading of scanned documents on to the server, system uptime, etc. there was no Service Level Measurement mechanism in the Department.

³⁰ Service levels for three Service Category have been mentioned in the RFP. These area as follows:

| S. No. | Service Category |
|--------|--|
| 1 | In case the average document registration process is not completed within the stipulated time period of 30 minutes |
| 2 | In case the system is down for one day or above excluding media faults and the Registration process is halted |
| 3 | In case the network is down or due to other circumstances the SP is unable to upload the Registration data and scanned copy of the documents in Server |

Thus, a proper mechanism to monitor the standard of service rendered by the SP was absent and the Department had to rely on the bill raised by the SP without having any effective checks.

During the Exit Conference, the Secretary accepted (August 2020) the fact and stated that SLA was being prepared by the Department and would be executed soon.

(c) Non-Submission of System Design Document

The System Design Document (SDD) describes the system requirement, operating environment, System and Sub-system architecture, files and database design, input formats, output layouts, human machine interfaces, detail design, processing logic and external interfaces.

During scrutiny of files of IGR, Audit noticed that the detailed SDD were neither prepared by the SP nor demanded by the Department. In the absence of SDD, there is a risk that the Department is unaware of hardware and software architecture, detailed design of the system and subsystem inputs and outputs relative to user/operator, the information of hardware components, code and integration of the software modules and interconnecting the hardware and software segments into a functional product etc. and in situation of contract closure or lapse contract period, managing the system would be difficult.

During Exit conference, the Secretary accepted (August 2020) the observation and stated that instruction has been issued to the Service Provider to submit SDD at the earliest.

Recommendation:

The Department should urgently ensure issue of the ‘Go-live’ certificate, execution of the Service Level Agreement, and submission of the System Design Document in compliance with the terms and conditions of RFP.

6.5.4.15 Accessibility and Security aspects not addressed

No Security Audit of the system was conducted after the expiry of validity of the first security audit in 2017. Further, no provision for Biometric based authentication and verification of the parties/witnesses was provided in the System as per provision of RFP

(a) Security Audit not conducted

Guidelines for Indian Government Websites (GIGW) stipulate that each website/application should undergo a security audit from empaneled agencies, and clear the same prior to hosting, and also after addition of new modules. Further, according to Clause 4.1 Scope of Work in the RFP, Volume-I, periodic security audit of vendor supplied software would be conducted by a technical team formed by IGR, and necessary upgradation of hardware will be done as per its recommendations.

On scrutiny of the departmental files, Audit noticed that the Security Audit of the *e-Panjiyan* web portal was conducted by a CERT-In (Indian Computer Emergency

Response Team) empaneled Security auditor in December 2017. This certificate was valid for one year from the date of audit or the date on which dynamic content had been changed whichever was earlier. However, no Security Audit was conducted after the expiry of the validity period of the Security Audit Certificate. Also, no technical team was formed by the Department to conduct the Security Audit.

During the Exit Conference, the Secretary stated (August 2020) that instructions had been given to SP to undertake Security Audit of the application from the empaneled CERT-In auditors at the earliest.

Recommendation:

The Department should urgently ensure security audit of the system through a CERT-In empaneled auditor, consequent to the already expired security audit certificate.

(b) *Not ensuring biometric based authentication and registration*

Para 6.3.11 of RFP, Volume-I provides that IGR officials shall have to use the biometric device to enter their thumb impression, which shall be verified by the system. Only after verification, shall the officials be granted access to the application. The RFP also provides for Aadhaar number based services for the registration process.

On analysis of the system, Audit noticed that though unique ID and password were provided to access the application, no biometric interface was provided in the System for biometric authentication of the user. Further, the biometric data (thumb impression) of the parties and witnesses for the document under registration were taken and embossed on the document; however, this biometric data was stored in JPEG format and no provision has been made in the System for verifying their identity with the UIDAI database.

During the Exit Conference, the Secretary stated (August 2020) that as per provision of the RFP, biometric authentication would be adopted in the *e-Panjiyan* system, and that SP had been instructed to make such arrangement in the System at the earliest.

Recommendation:

The Department needs to provide biometric based authentication of the system for departmental users, and initiate the process of Aadhaar based authentication of the parties for registration of deeds.

6.5.4.16 User Acceptance Testing (UAT)

User Acceptance Testing (UAT) of the system was conducted unilaterally by the SP without the involvement of the Department. Effective involvement in the UAT would likely have addressed the deficiencies in mapping of business logic, as pointed out by Audit

User Acceptance Testing (UAT) is performed by the end user or the client to verify that the application software, and changes thereto, meet the user requirements, before the software application is moved to the production environment.

Audit noticed that the changes proposed by the Department in the system were first tested on the UAT server and after satisfactory results the same was deployed in the Production Server by the SP. The result of successful testing was communicated to the Department.

However, when Audit requested (July 2020) the Department to provide the details of test cases for performance of UAT, the Government replied (August 2020) that in absence of a Technical expert, such tests were done unilaterally by the SP. Effective involvement of the Department in the UAT would likely have addressed the deficiencies in mapping of business logic, as pointed out by Audit in the succeeding paragraphs.

Following are the deficiencies observed in mapping of requirements that could have been detected and corrected proactively, had there been active involvement of Department in the process of User Acceptance Testing:

(a) Deficiencies in mapping of requirements

The Commercial Tax (Registration) Department, Government of Chhattisgarh through its notification dated 24.07.2019 revised the rate of RF on Sale, Exchange and Gift to persons other than family members at the rate of four/two³¹ per cent of the market value of the properties determined as per the Guidelines rate. In other deeds chargeable under Article I³² of the ‘Table of RF’, except those mentioned above, RF is leviable at the rate of 0.8 per cent of the consideration value and market value whichever is higher. Further, the slab³³ wise rate of RF enumerated in Article I of the ‘Table of RF’ was superseded by the notification.

³¹ For the constructed property valuing upto ₹ 75.00 lakh

³² Under this Article Rate of RF for the deeds in which property is transacted such as Conveyance, Partition, Exchange, Gift and Release deed is mentioned

³³ This rate of RF is of the prior to the notification issued. The comparative rate are enumerated below:

| Slabs | Pre-notification | Post notification |
|----------------|--|---------------------|
| Upto ₹ 50,000 | ₹ 545 | 0.8 per cent |
| Above ₹ 50,000 | ₹ 4 for every ₹ 500 or part of ₹ 500 in excess of ₹ 50,000 | 0.8 per cent |
| Total | 0.8 per cent + ₹ 145 | 0.8 per cent |

Audit noticed in 795 deeds pertaining to other than Conveyance (Sale), Exchange and Gift (other than family deeds) registered during the period between 25 July 2019 and 30 September 2019 that the System calculated RF of the sum of 0.8 per cent of the market value of the properties, and ₹ 145 for each deed, resulting in additional levy of ₹ 145 for each deed. Although the IGR had intimated the SP regarding the changes in rate of RF as per the notification, such changes in respect of 'other deeds' were not carried out in the application.

During the Exit Conference, the Secretary accepted the observation and stated (August 2020) that instructions had been given to the SP to correct them as pointed out by Audit.

(b) Incorrect processing of RF

- As per Sl. No.2 of Article I of Table of RF, in the case of an instrument of partition the market value of the separated share or shares on the basis of which SD has been paid may be taken as the market value for the purposes of determining the RF.

Audit noticed that for six documents the partition deed executed between June 2017 and June 2018, RF were computed as NIL. However, in the master file provision of levy of RF for 'undisputable properties' and 'with court orders' under the category of Partition deed was indicated as ₹ 150 per deed.

- As per Article II of Table of RF, the registration fee on leases is three fourths of the value of the SD payable on the lease subject to a minimum of ₹ 50.

Audit noticed that out of 17,165 cases of lease registered in the State between May 2017 and September 2019, the system processed RF between NIL and ₹ 49 in 351 cases.

During the Exit Conference, the Secretary accepted the observation and stated (August 2020) that chargeable RF was erroneously calculated by the system and that, instructions had been given to the SRs to correct the RF, seeking appropriate permission to edit the same in the software.

6.5.4.17 Inadequacy in the data input form and input window

A Single input form for capturing essential data of the deeds was not sufficient. Further, there was no provision for capturing the 'date of execution' in the application. As such, the Registering Authority had to manually check the deeds for ensuring the true market value of the properties and the presentation of the deeds within the stipulated period from the date of execution of the deeds

Determination of the true market value of the properties is the basic requirement for levy of correct SD and RF, along with correct capture of other data. In order to do so, an input form has been devised by the Department so that the operator will not have to go through the details mentioned in the deeds. These details, as indicated in the input form, are entered in the input window provided in the

Operator interface. Further, if incorrect details are entered in the Operator interface, the same can be rectified by the Sub-Registrar with ‘Permission to Edit’ option. Audit noticed certain irregularities/deficiencies in the input form and input window, as described below:

Single input form and window across all the deeds

Scrutiny of the input form devised by the SP revealed that although the details of properties and parties/executants were captured in the input forms, the same input form was used for all categories of deeds. Since the factors for determining the correct SD and RF are different for each category of deed, the input form should have been devised covering the needs of every kind of deed, and capturing the essential facts in determining the true value. Thus, the input form devised by the SP is not complete for all categories of deeds.

Further, Audit noticed that due to absence of some of the essential facts in the data input window, the market value of the properties was not determined correctly and the Registering Authorities had to rely on manual calculation of the market value of the properties. Some of the deeds for which the market value of the properties was not customised as per the provision of Stamp Act are illustrated below:

Table 6.4: Description of the facility provided in the data input module and their shortcomings of different category of deeds

| S.No. | Category of deeds | Chargeability | Facility in the input module |
|-------|-------------------|---|---|
| 1. | All except Will | The deed is to be presented within four months of the date of execution. Further, there is a provision for levy of penalty for delayed presentation/attendance from the date of execution | There is no provision for capture of date of execution in the input window. In absence of it, the Registering Authority had to manually check that the deeds have been presented within the due time and had to manually compute the penalty, if any, to be levied. |
| 2. | Exchange | SD is levied on the higher Market Value of the properties. The benefit for availing the SD on the difference of the market value of the exchanged properties are also available subjected to fulfilling certain ³⁴ conditions. | In both cases, market value of the property having higher value of the exchanged properties is exhibited. Thus, in case of the executants fulfilling the criteria for availing of SD on the difference of market value of exchanged properties, the Registering Authority had to manually calculate the difference in market value of exchanged properties. |
| 3. | Partition | SD is leviable on the number of shareholders ³⁵ involved in | Market value of the entire property involved in the partition is exhibited |

³⁴ When the exchanged properties is in same area, exchanged properties are of same nature i.e. land to land and building to building, not of *Nazul* and the parties involved are not commercial entities

³⁵ ₹ 2,000 per share for non-agricultural land and ₹ 100 per share for agricultural land

| | | | |
|----|-----------|---|--|
| | | the partition deed, whereas, RF is to be computed on the market value of the properties that has been partitioned out from the original property. | rather than the property which have been partitioned from the original property. Thus, Registering Authority had to identify the actual property partitioned out from the total property and compute market value of the properties for levy of RF |
| 4. | Release | SD and RF is to be levied on that much portion of the property in which rights are to be actually relinquished. | Market Value of the entire property involved in the Release deed is exhibited. Thus, the Registering Authority had to manually compute the market value of the property relinquished from the original property. |
| 5. | Lease | SD is levied on the Premium amount and the rent reserved in the Lease Deed. Further, Average Annual rent reserved is to be computed on the basis of rent reserved and the periodicity of the rent enhancement during the lease period | There is no mention of premium and the rent enhancement in the data input window. The Registering Authority had to manually compute the average annual rent. |
| 6. | Agreement | The subsequent deed is to be registered within the time period mentioned in the agreement, failing which, the subsequent deed is to be registered fresh. | There is no mention of such time period in the input window. |

Owing to limitations in the input form and input module, the Registering Authority had to manually compute the market value of the properties for levy of SD and RF on the aforementioned categories of deeds.

During the Exit Conference, the Secretary stated (August 2020) that the single user form was complete in all respects and captured all the details which affect the market value of the properties, and that, there was no need for separate input forms for each category of deeds. With respect to non provision for capturing the date of execution in input window, Government accepted (August 2020) that provision for capturing the date of execution should be mandatory in the input window. Further, with respect to other deeds, it was stated that the SP had been instructed to include ‘detail of structure’ and rectify the issue so that the form would be complete in all respects.

Reply of the Government regarding sufficiency of single input form in capturing all the essential details is to be viewed in the context of the current input form not capturing all the relevant details, as a result of which, in several cases, the Registering Authority has to rely on manual calculation for determining the market value/average annual rent etc.

Recommendation:

The Department needs to ensure capture of all essential data elements for different categories of deeds, either through creation of separate input forms for each category of deed or through expansion of the existing input form to cover essential data elements in respect of all categories of deeds including the date of execution of deed and other minimum additional data elements indicated by Audit.

6.5.4.18 Inadequate Validation checks

Checks in the System for verifying the genuineness of e-Stamp issued by SHCIL have been made, but the check to prevent further registration on e-Stamp which had been presented earlier in other deeds was not provided. In the absence of this check, there was a duplicate entry of same e-Stamp Unique Identification Number (UIN) in other deeds. Further, mandatory entry of PAN in those cases, which are to be required as per provision of IT Act, 1961 has also not been provided in the System

(a) Validation check to provide use of e-Stamp in previous registration

Para 6.3.9 of the RFP provides that after completing registration, system shall deactivate the e-Stamp UIN used if any, for the particular registration. A 'web services' link to the SHCIL server has been provided in the *e-Panjiyan* module to enable the user to verify the genuineness of the certificate attached with the documents. In order to prevent the misuse of e-Stamp Certificate, it is to be mandatorily locked by the user on the SHCIL server after the document is registered.

- Audit noticed that in 12 deeds duplicate e-Stamp Certificates had been recorded by the System. Out of these 12 deeds, in two³⁶ cases the same e-Stamp Certificates were used in two different deeds, and in the remaining 10 cases the operator inadvertently recorded a different e-Stamp from what was presented. Further verification with SHCIL website revealed that in 12 cases, the System accepted the same e-Stamp, and in three³⁷ cases the status of the e-Stamps remains unlocked. Thus although the interface with SHCIL had been provided to enable the user to check the genuineness of e-Stamp issued, there was no validation check to prevent entry of the same e-Stamp in two different deeds.
- In a³⁸ lease deed Audit noticed that e-Stamp of ₹ 100 of Jharkhand State was attached, and the concerned SR registered the deed. Further, the e-Stamp remains unlocked till date (October 2020) in contravention to Rule 3, Chhattisgarh Stamp Rules, 1942 which stipulates that all duties with which any instrument is chargeable shall always be deemed to have been issued by the Government of Chhattisgarh. The use of the same e-Stamp in two deeds and not adhering strictly

³⁶ IN-CG05924900572447P (CG5124917112017005 and CG5124918102017010) and IN-CG07922546650177Q (CG6217502072018006 and CG6217502072018003)

³⁷ IN-CG07512106558348Q; IN-CG07922546650177Q and IN-CG08016827698541Q

³⁸ CG6304509012018026

to the provision³⁹ of locking the e-Stamp after registration shows that desired checks and validations had not been put in place to prevent the risk of misuse of e-Stamps.

During the Exit Conference, the Secretary stated (August 2020) that the matter of duplicate Stamp would be examined and intimated to Audit. In case of use of e-Stamp issued by other State in the Chhattisgarh, necessary action would be taken.

Recommendation:

The Department should make a suitable provision in the System to restrict the acceptance of an e-Stamp UIN which had already been presented previously in respect of another deed.

(b) Validation check for mandatory entry of Permanent Account Number (PAN) not provided

Audit noticed that 20,199 deeds of Conveyance (Sale), Exchange, Gift and Sale Certificates in which market value of the immovable properties were ₹ 30 lakh or above, were registered between May 2017 and September 2019. Out of these, in respect of 10,439 deeds, involving transaction value of ₹ 6,283.84 crore, PAN details of 27,282 executants were not provided. As per the provisions of the Income Tax Act, 1961 a Statement of Financial Transactions (SFT)⁴⁰ has to be furnished to the Income Tax Department, quoting the PAN of the executants. This clearly indicates that the requisite validation rules for the mandatory⁴¹ entry of PAN of the executants before registering the documents have not been provided in the System, leaving the scope for generation of incomplete SFT report.

During the Exit Conference, the Secretary accepted the observation and stated (August 2020) that instruction had been given to SP to make the PAN field mandatory.

³⁹ As per Rule 32 of Chhattisgarh Stamp (Collection of SD by means of e-Stamp Certificate) 2016 Rules the registering officer after verifying the details shall further proceed to register the instrument and by the use of his computer system shall compulsorily disable/lock the distinguishing unique identification number of the e-stamp certificate to prevent repeated use of such e-stamp certificate.

⁴⁰ SFT is the statement of sale/purchase of non-agricultural properties amounting to ₹ 30 lakh or more or valued by the stamp valuation authority at ₹ 30 lakh or more by the Registering Authority every year as required under Section 285 BA of Income Tax Act, 1961

⁴¹ Rule 114 B of Income Tax Rules, 1962 provides for mandatory quoting of PAN in sale and purchase of immovable property exceeding amount of ₹ 10.00 lakh or valued by stamp valuation authority referred to in section 50C at an amount exceeding ₹ 10.00 lakh

6.5.4.19 Incorrect segregation of applicable SD on leases

The amount of SD was being shown incorrectly under Additional SD, instead of as segregated amounts of SD, Shulk and Cess

The Certificate of Registration⁴² separately shows the amount of SD, *Nagar Nigam/Nagar Palika Parishad/Nagar Panchayat Shulk*, Cess, Additional SD, RF, Service Charges and *Digar Tehsil shulk* endorsed by the Registering Authority. The amount of SD, *Shulk*, Cess and Additional SD is realised in the form of Stamps. The amount of *Shulk* and Cess is to be transferred to local authorities for augmentation of their resources as prescribed under various provisions/rules.

Audit analysis of transaction data revealed that out of 17,165 cases of leases registered in the State between May 2017 and September 2019, the entire SD realised was shown under Additional SD/Others instead of SD. Further, this also included 100 leases whose lease period was for 30 years and above, in which, cess was leviable and the amount of cess was also shown in Additional SD. Thus, the entire amount of SD was improperly shown as Additional SD/Others and the report of the amount of cess which is to be transferred to the local bodies will also not give true information.

During the Exit Conference, the Secretary accepted the observation and stated (August 2020) that it was a system error and the *e-Panjiyan* software was not calculating the chargeable cess on 30 years and above leases. He stated further that the SP had been instructed for essential modification in the system software.

6.5.4.20 Deliverables not met/incomplete by the Service Provider

Arrangements were not made in the system to generate report of the average Guidelines data to facilitate preparation of market value guidelines. Further, the facility for determining the market value of the property in the Web portal was inadequate

(a) *Module for fetching market rate for preparation of Guidelines rate not provided*

Para 6.3.10 of the RFP provides for having an option for generation of average guidelines data upon which the new guidelines data can be structured. Such exercise of preparation of market value guidelines is to be done as per Rule 4 of Chhattisgarh preparation and revision of Market Value Guidelines Rules, 2000.

Audit noticed that no module had been developed for transmitting the data for analysis of sale and purchase of properties of previous years so that the market value guidelines could be prepared. In the absence of such a module, the Registration authorities had to rely on manual calculation instead of system generated valuation.

⁴² The final output print endorsed in the deed

During the Exit Conference, the Secretary accepted the observation and stated (August 2020) that instructions have been given to SP to make such arrangement for transmitting the data to DVC, so that the process of preparation of market value guidelines would be automated.

(b) Inadequacy in Web portal

An online facility has been provided in the *e-Panjiyan* portal to facilitate valuation of the properties and calculation of the amount of SD and RF to be paid based on the basic information of the properties fed by the user, before approaching the Registration office for registering the deeds. The basic aim is to help the executants with the submission of the documents along with the correct SD.

Audit scrutinised the web portal and noticed that it has three facilities under the name of ‘market value calculation simple’, ‘market value calculation with structure’ and ‘SD/RF calculator’. It was observed that under the market value calculation with structure, facilities for entering floor wise details have not been provided i.e. the area of Ground floor, First, Second and so on. Absence of provision for entering key data floor-wise does not fulfil the purpose for which this facility has been provided and the market value derived will be incorrect. Further, chargeability of stamp (SD, *Shulk* and Cess) would be determined on the basis of the constructed area and the gender option would be selected from the drop down category. However, it was noticed that the ‘gender’ and the ‘structure above/below 50 per cent’ were clubbed together in the same category. Due to this the female executant will have the option to select ‘female’ from the list, but not the ‘structure below/above 50 per cent’. Thus, the stamp to be levied will not correspond to the area of structure (i.e. Cess amount will not be considered).

During the Exit Conference, the Secretary accepted the observation and stated (August 2020) that a letter had been written to the SP for requisite correction regarding online calculator for determining the market value.

6.5.5 Conclusion

Performance audit brought out several issues related to system and compliance deficiencies, internal control mechanism and functioning of the Department in an IT environment. There were inadequacies in preparation of market value guidelines and internal control mechanism was not robust, as the inspections of subordinate and public offices have fallen short *vis-à-vis* the prescribed number of inspections as per the Manual. Consequently, effective check on correct levy of SD and RF could not be ensured.

Although *e-Panjiyan*, with scheduled completion date of 5 October 2016, was implemented in four phases from September 2017 to June 2019, it continues to be riddled with bottlenecks in auto valuation of lease, partition, release and exchange deeds, which are still being manually calculated. Checks for restricting the entry of *e*-Stamps which had already been presented for registration for an earlier deed, has not been implemented. Certain controls for entry of input data were deficient.

The Service Provider has not submitted system design documents, and accessibility and security aspects of the system have not been addressed. User acceptance testing of the system was conducted unilaterally by the Service Provider. 'Go-live' certificate for the e-Panjiyan IT application has not been issued as yet. There was no effective mechanism for measuring and ensuring achievement of the specified service level standards, due to the absence of a service level agreement with the Service Provider.

Raipur
The 26 February 2021


(DINESH RAYBHANJI PATIL)
Principal Accountant General (Audit)
Chhattisgarh

Countersigned

New Delhi
The 11 March 2021


(GIRISH CHANDRA MURMU)
Comptroller and Auditor General of India

Appendix 6.1
(Referred to in paragraph 6.5.4.4)

| Year | Bombay Stock Exchange (BSE) | | Multi Commodity Exchange (MCX) | | National Stock Exchange (NSE) | | Total | |
|--------------|-----------------------------|----------------------------------|--------------------------------|----------------------------------|-------------------------------|----------------------------------|------------------------|----------------------------------|
| | Number of Transactions | Volume of transaction (in crore) | Number of Transactions | Volume of transaction (in crore) | Number of Transactions | Volume of transaction (in crore) | Number of Transactions | Volume of transaction (in crore) |
| 2014-15 | 157 | 4,459.95 | 106 | 45,664.06 | 394 | 45,130.22 | 657 | 95,254.23 |
| 2015-16 | 152 | 3,460.90 | 100 | 75,675.59 | 379 | 43,475.43 | 631 | 1,22,611.92 |
| 2016-17 | 175 | 4,039.71 | 99 | 83,027.29 | 383 | 65,129.51 | 657 | 1,52,196.51 |
| 2017-18 | 195 | 5,233.46 | 87 | 35,297.14 | 429 | 37,343.18 | 711 | 77,873.78 |
| 2018-19 | 177 | 4,193.25 | 98 | 42,290.22 | 442 | 1,42,704.65 | 717 | 1,89,188.12 |
| Total | 856 | 21,387.27 | 490 | 2,81,954.30 | 2027 | 3,33,782.99 | 3,373 | 6,37,124.56 |

Appendix 6.2

(Referred to in paragraph 6.5.4.6)

| S. No | RoF | Date of registration | Name of Partner | Amount of capital/Contribution of partner | SD leviable | SD levied | Short levy |
|--------------|----------|----------------------|---------------------------------------|--|-------------------|----------------|-------------------|
| 1. | Durg | 03-04-2018 | Mangesh Naresh Vaidya & Yogesh Vaidya | ₹ 1,02,000 (51,000 Each) | ₹ 2,040 | ₹ 1,000 | ₹ 1,040 |
| 2. | Durg | 13-03-2014 | Abhinandan Developers | ₹ 1,70,55,000 (Land) | ₹ 3,41,100 | ₹ 1,000 | ₹ 3,40,100 |
| 3. | Durg | 10-10-2014 | Suraj Housing Project | ₹ 25,00,000 | ₹ 5,000 | ₹ 1,000 | ₹ 4,000 |
| 4. | Bilaspur | 19-05-2017 | Badan Bus Service | 27 Buses (Money value cannot be ascertained as no details/money value mentioned in deed) | -- | ₹ 5,000 | |
| Total | | | | | ₹ 3,48,140 | ₹ 8,000 | ₹ 3,45,140 |

Appendix 6.3
(Referred to in paragraph 6.5.4.6)

(Amount in ₹)

| Sl. No. | SR | Number of pond given on lease | Period of lease | Multiplying factor | SD leviable | RF leviable | SD levied | RF levied | SD short | RF short |
|--------------|----------|-------------------------------|-----------------|--------------------|-----------------|-----------------|---------------|-----------|-----------------|-----------------|
| 1. | Bilaspur | 110 | 10 | 1.5 | 37,873 | 28,897 | - | - | 37,873 | 28,897 |
| 2. | Raigarh | 264 | 10 | 1.5 | 1,26,591 | 94,751 | - | - | 1,26,591 | 94,751 |
| 3. | Durg | 7 | 10 | 1.5 | 6,130 | 4,598 | 350 | - | 5,780 | 4,598 |
| 4. | Raipur | 3 | 10 | 1.5 | 78,070 | 58,553 | 98,400 | - | 0 | 58,553 |
| Total | | 384 | | | 2,48,664 | 1,86,799 | 98,750 | 0 | 1,70,244 | 1,86,799 |

Appendix 6.4

(Referred to in paragraph 6.5.4.6)

Statement showing non-payment of Stamp Duty and Registration Fees on lease of Mobile Tower

(Amount in lakh)

| Sl. No | Name of lessee | Period of Lease | Average Annual Rent | MF | Leviable SD | Levied SD | Leviable RF | Levied RF |
|--|-----------------------|-----------------|---------------------|----|-----------------------|-----------|----------------------|-----------|
| 1 | 2 | 3 | 4 | 5 | 6=(4)x(5)x 5 per cent | 7 | 8=75 per cent of (6) | 9 |
| Municipal Corporation, Bilaspur | | | | | | | | |
| 1. | Dinesh Shukla | 20 | 1.08 | 3 | 0.16 | - | 0.12 | - |
| 2. | Rakesh Pandey | 20 | 1.20 | 3 | 0.18 | - | 0.13 | - |
| 3. | Ashok Sahu | 20 | 1.02 | 3 | 0.15 | - | 0.11 | - |
| 4. | Suryakant Pandey | 20 | 0.84 | 3 | 0.13 | - | 0.09 | - |
| 5. | Keja Bai | 20 | 0.72 | 3 | 0.11 | - | 0.08 | - |
| 6. | Viswanath Dubey | 20 | 1.20 | 3 | 0.18 | - | 0.14 | - |
| 7. | Francis Baddu Anthony | 20 | 0.10 | 3 | 0.02 | - | 0.01 | - |
| 8. | Rajendra Kumar Pathak | 20 | 0.96 | 3 | 0.14 | - | 0.11 | - |
| 9. | Kalyani Gupta | 20 | 0.96 | 3 | 0.14 | - | 0.11 | - |
| 10. | Sayyed Abid | 20 | 0.96 | 3 | 0.14 | - | 0.11 | - |
| 11. | Narayan Das | 20 | 0.78 | 3 | 0.12 | - | 0.09 | - |
| 12. | Barat Ram Patel | 20 | 1.08 | 3 | 0.16 | - | 0.12 | - |
| 13. | Ishak Khan | 20 | 1.20 | 3 | 0.18 | - | 0.14 | - |
| 14. | Ramavatar Kashyap | 20 | 1.02 | 3 | 0.15 | - | 0.11 | - |
| 15. | Devkumar Dubey | 20 | 1.02 | 3 | 0.15 | - | 0.11 | - |
| 16. | Aruna Devi | 20 | 1.02 | 3 | 0.15 | - | 0.11 | - |
| 17. | Sheikh Nawab | 20 | 1.20 | 3 | 0.18 | - | 0.14 | - |
| 18. | Kranti Kumar Sinha | 20 | 1.20 | 3 | 0.18 | - | 0.14 | - |
| 19. | Bharti Vasvani | 20 | 1.20 | 3 | 0.18 | - | 0.14 | - |
| 20. | Madhuri Pandey | 20 | 1.20 | 3 | 0.18 | - | 0.14 | - |
| 21. | Manish Tandon | 20 | 1.08 | 3 | 0.16 | - | 0.12 | - |
| 22. | Nirmala Dahirey | 20 | 0.96 | 3 | 0.14 | - | 0.11 | - |
| 23. | Laksmi Kashi | 20 | 0.72 | 3 | 0.11 | - | 0.08 | - |
| 24. | Prasan Kumar Sharma | 20 | 0.72 | 3 | 0.11 | - | 0.08 | - |
| 25. | Ram Manohar Dueny | 20 | 0.72 | 3 | 0.11 | - | 0.08 | - |

| | | | | | | | | |
|---------------------------------------|--|----|------|---|-------------|----------|-------------|----------|
| 26. | Satish Kumar | 20 | 0.72 | 3 | 0.11 | - | 0.08 | - |
| 27. | Rajni Agarwal | 20 | 0.72 | 3 | 0.11 | - | 0.08 | - |
| 28. | Manish Kumar | 20 | 1.20 | 3 | 0.18 | - | 0.14 | - |
| 29. | Brij Mohan Lal Sah | 20 | 1.54 | 3 | 0.23 | - | 0.17 | - |
| 30. | Anubha Vaid | 20 | 1.20 | 3 | 0.18 | - | 0.14 | - |
| Municipal Corporation, Raigarh | | | | | | | | |
| 31. | M/s Balaji Infraventures Pvt. Ltd (Grand Mall) | 15 | 3.00 | 3 | 0.45 | - | 0.34 | - |
| 32. | Maya Balani | 20 | 1.14 | 3 | 0.17 | - | 0.13 | - |
| 33. | Ashok Meher | 20 | 0.72 | 3 | 0.11 | - | 0.08 | - |
| 34. | Rameshwari Patel | 6 | 0.84 | 3 | 0.13 | - | 0.09 | - |
| 35. | Satish Agarwal | 20 | 0.96 | 3 | 0.14 | - | 0.11 | - |
| 36. | Sadaram Sahu | 20 | 0.48 | 3 | 0.07 | - | 0.05 | - |
| 37. | Jitaram Kathey | 20 | 0.84 | 3 | 0.13 | - | 0.09 | - |
| Total | | | | | 5.62 | - | 4.22 | - |

Appendix 6.5

(Referred to in paragraph 6.5.4.7)

| SROs | Amount received date in SRO | Amount | Challan number of amount deposited in bank | Challan date of amount deposited in bank | Delay days | Range of delay days |
|------------|-----------------------------|----------|--|--|------------|---------------------|
| Bhilaigarh | 27-06-2016 | 26,737 | 19 | 01-07-2016 | 4 | 3 to 18 |
| | 07-10-2016 | 14,220 | 2 | 25-10-2016 | 18 | |
| | 18-01-2017 | 10,524 | 26 | 23-01-2017 | 5 | |
| | 19-01-2017 | 10,756 | 35 | 23-01-2017 | 4 | |
| | 20-01-2017 | 8,526 | 29 | 23-01-2017 | 3 | |
| | 27-01-2017 | 20,188 | 4 | 31-01-2017 | 4 | |
| | 28-01-2017 | 7,560 | 5 | 31-01-2017 | 3 | |
| | 06-02-2017 | 23,418 | 1 | 10-02-2017 | 4 | |
| | 07-02-2017 | 27,629 | 8 | 10-02-2017 | 3 | |
| | 23-02-2017 | 14,406 | 3 | 03-03-2017 | 8 | |
| | 25-02-2017 | 6,742 | 6 | 03-03-2017 | 6 | |
| | 27-02-2017 | 35,141 | 4 | 03-03-2017 | 4 | |
| | 28-02-2017 | 21,707 | 5 | 03-03-2017 | 3 | |
| | 26-05-2017 | 44,364 | 5 | 30-05-2017 | 4 | |
| | 27-05-2017 | 4,190 | 9 | 30-05-2017 | 3 | |
| | 14-06-2017 | 23,294 | 2 | 22-06-2017 | 8 | |
| | 15-06-2017 | 27,296 | 7 | 23-06-2017 | 8 | |
| | 19-06-2017 | 29,165 | 3 | 22-06-2017 | 3 | |
| | 24-08-2017 | 4,570 | 2 | 28-08-2017 | 4 | |
| | 28-03-2018 | 45,255 | 8 | 31-03-2018 | 3 | |
| 20-12-2018 | 5,542 | 1 | 24-12-2018 | 4 | | |
| 21-12-2018 | 14,345 | 5 | 24-12-2018 | 3 | | |
| Dhamtari | 18-08-2017 | 83,117 | 41 | 23-08-2017 | 5 | 3 to 6 |
| | 16-02-2018 | 1,59,441 | 29 | 21-02-2018 | 5 | |
| | 29-05-2018 | 1,41,768 | 60 | 01-06-2018 | 3 | |
| | 20-12-2018 | 84,347 | 90 | 24-12-2018 | 4 | |
| | 07-05-2019 | 88,857 | 192 | 13-05-2019 | 6 | |
| | 08-05-2019 | 55,476 | 191 | 13-05-2019 | 5 | |
| | 09-05-2019 | 66,439 | 190 | 13-05-2019 | 4 | |
| | 25-07-2019 | 1,11,240 | 127 | 29-07-2019 | 4 | |
| Bemetara | 25-02-2016 | 1,04,061 | 66 | 29-02-2016 | 4 | 3 to 5 |
| | 22-04-2016 | 28,368 | 79 | 25-04-2016 | 3 | |

| | | | | | | |
|-----------|------------|----------|----|------------|----|---------|
| | 27-05-2016 | 1,23,263 | 33 | 30-05-2016 | 3 | |
| | 21-07-2017 | 40,148 | 4 | 25-07-2017 | 4 | |
| | 28-03-2018 | 1,27,654 | 30 | 31-03-2018 | 3 | |
| | 25-05-2018 | 86,813 | 9 | 28-05-2018 | 3 | |
| | 27-07-2018 | 19,063 | 27 | 30-07-2018 | 3 | |
| | 08-08-2019 | 1,93,104 | 16 | 13-08-2019 | 5 | |
| Patan | 03-10-2016 | 40,838 | 8 | 06-10-2016 | 3 | 3 to 6 |
| | 03-10-2016 | 96,836 | 7 | 06-10-2016 | 3 | |
| | 27-10-2016 | 43,290 | 10 | 02-11-2016 | 6 | |
| | 28-10-2016 | 1,15,041 | 11 | 02-11-2016 | 5 | |
| | 26-05-2017 | 1,16,007 | 6 | 29-05-2017 | 3 | |
| | 26-05-2017 | 63,580 | 9 | 29-05-2017 | 3 | |
| | 25-11-2017 | 10,212 | 3 | 28-11-2017 | 3 | |
| | 26-02-2018 | 91,517 | 7 | 01-03-2018 | 3 | |
| | 29-05-2018 | 1,57,684 | 11 | 01-06-2018 | 3 | |
| | 26-06-2018 | 1,35,009 | 2 | 02-07-2018 | 6 | |
| | 29-06-2018 | 22,570 | 3 | 02-07-2018 | 3 | |
| | 28-08-2018 | 17,551 | 2 | 01-09-2018 | 4 | |
| | 29-08-2018 | 45,960 | 3 | 01-09-2018 | 3 | |
| | 28-09-2018 | 77,861 | 4 | 03-10-2018 | 5 | |
| | 29-09-2018 | 14,340 | 5 | 03-10-2018 | 4 | |
| | 29-05-2019 | 85,730 | 4 | 01-06-2019 | 3 | |
| Kurud | 22-12-2017 | 38,272 | 2 | 26-12-2017 | 4 | 3 to 10 |
| | 11-01-2018 | 145 | 7 | 15-01-2018 | 4 | |
| | 23-01-2018 | 71,945 | 14 | 03-02-2018 | 11 | |
| | 24-01-2018 | 510 | 15 | 03-02-2018 | 10 | |
| | 25-01-2018 | 359 | 16 | 03-02-2018 | 9 | |
| | 27-01-2018 | 820 | 17 | 03-02-2018 | 7 | |
| | 29-01-2018 | 1,316 | 18 | 03-02-2018 | 5 | |
| | 30-01-2018 | 175 | 19 | 03-02-2018 | 4 | |
| | 27-04-2018 | 29,555 | 8 | 01-05-2018 | 4 | |
| | 25-05-2018 | 1,47,448 | 16 | 29-05-2018 | 4 | |
| | 24-08-2018 | 60,944 | 3 | 28-08-2018 | 4 | |
| | 22-11-2018 | 12,722 | 23 | 26-11-2018 | 4 | |
| | 20-12-2018 | 95,355 | 10 | 24-12-2018 | 4 | |
| Gharghoda | 04-05-2016 | 27,614 | | 18-05-2016 | 14 | 3 to 14 |
| | 05-05-2016 | 1,304 | | 18-05-2016 | 13 | |
| | 06-05-2016 | 6,682 | | 18-05-2016 | 12 | |

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| | | | | | | |
|------------|------------|-----------|------------|------------|----|---------|
| | 09-05-2016 | 3,379 | | 18-05-2016 | 9 | |
| | 11-05-2016 | 13,282 | | 18-05-2016 | 7 | |
| | 12-05-2016 | 5,998 | | 18-05-2016 | 6 | |
| | 13-05-2016 | 17,333 | | 18-05-2016 | 5 | |
| | 17-05-2016 | 40,106 | | 24-05-2016 | 7 | |
| | 18-05-2016 | 7,910 | | 24-05-2016 | 6 | |
| | 19-05-2016 | 27,964 | | 24-05-2016 | 5 | |
| | 20-05-2016 | 26,108 | | 24-05-2016 | 4 | |
| | 23-05-2016 | 36,463 | | 27-05-2016 | 4 | |
| | 24-05-2016 | 31,694 | | 27-05-2016 | 3 | |
| | 25-05-2016 | 58,227 | | 31-05-2016 | 6 | |
| | 26-05-2016 | 32,411 | | 31-05-2016 | 5 | |
| Bilha | 06-03-2018 | 28,948 | | 09-03-2018 | 3 | 3 to 4 |
| | 03-03-2018 | 20,575 | | 06-03-2018 | 3 | |
| | 23-03-2018 | 43,246 | | 26-03-2018 | 3 | |
| | 27-03-2018 | 50,528 | | 31-03-2018 | 4 | |
| | 28-03-2018 | 81,526 | | 31-03-2018 | 3 | |
| Raipur | 08-12-2017 | 8,280 | | 15-01-2018 | 38 | 5 to 78 |
| | 28-12-2017 | 1,61,770 | | 06-01-2018 | 9 | |
| | 28-12-2017 | 1,68,057 | | 03-01-2018 | 6 | |
| | 28-12-2017 | 1,61,770 | | 06-01-2018 | 9 | |
| | 31-03-2018 | 4,987 | | 05-04-2018 | 5 | |
| | 31-03-2018 | 70,545 | | 05-04-2018 | 5 | |
| | 31-03-2018 | 6,80,138 | | 05-04-2018 | 5 | |
| | 31-03-2018 | 3,40,406 | | 05-04-2018 | 5 | |
| | 31-03-2018 | 6,13,688 | | 05-04-2018 | 5 | |
| | 31-03-2018 | 28,031 | | 05-04-2018 | 5 | |
| | 31-03-2018 | 24,067 | | 05-04-2018 | 5 | |
| | 31-03-2018 | 28,095 | | 05-04-2018 | 5 | |
| | 26-04-2018 | 16,90,593 | | 01-05-2018 | 5 | |
| | 27-04-2018 | 12,21,827 | | 03-05-2018 | 6 | |
| | 08-05-2018 | 25,130 | | 14-05-2018 | 6 | |
| | 08-05-2018 | 33,500 | | 14-05-2018 | 6 | |
| | 08-05-2018 | 18,650 | | 14-05-2018 | 6 | |
| | 08-05-2018 | 66,900 | | 14-05-2018 | 6 | |
| | 08-05-2018 | 86,900 | | 14-05-2018 | 6 | |
| 17-05-2018 | 10,74,675 | | 25-05-2018 | 8 | | |
| 17-05-2018 | 15,980 | | 23-05-2018 | 6 | | |

| | | | | |
|--------------|--------------------|--|------------|----|
| 17-05-2018 | 9,670 | | 23-05-2018 | 6 |
| 26-05-2018 | 11,64,217 | | 02-06-2018 | 7 |
| 08-06-2018 | 1,24,857 | | 26-06-2018 | 18 |
| 30-08-2018 | 24,025 | | 06-09-2018 | 7 |
| 19-09-2018 | 74,250 | | 24-09-2018 | 5 |
| 11-10-2018 | 59,050 | | 16-10-2018 | 5 |
| 11-10-2018 | 60,375 | | 16-10-2018 | 5 |
| 06-11-2018 | 1,08,145 | | 22-11-2018 | 16 |
| 17-10-2018 | 31,27,091 | | 22-10-2018 | 5 |
| 06-11-2018 | 19,04,480 | | 22-11-2018 | 16 |
| 13-11-2018 | 10,06,243 | | 22-11-2018 | 9 |
| 14-11-2018 | 11,01,801 | | 26-11-2018 | 12 |
| 06-11-2018 | 1,08,145 | | 25-11-2018 | 19 |
| 28-11-2018 | 2,47,134 | | 21-12-2018 | 23 |
| 06-12-2018 | 91,63,688 | | 24-12-2018 | 18 |
| 06-12-2018 | 1,98,737 | | 11-12-2018 | 5 |
| 08-01-2019 | 23,940 | | 24-01-2019 | 16 |
| 08-01-2019 | 11,785 | | 24-01-2019 | 16 |
| 08-01-2019 | 12,888 | | 24-01-2019 | 16 |
| 21-01-2019 | 20,810 | | 15-02-2019 | 25 |
| 06-12-2018 | 96,373 | | 22-02-2019 | 78 |
| 01-03-2019 | 22,550 | | 15-03-2019 | 14 |
| 05-03-2019 | 6,75,889 | | 28-03-2019 | 23 |
| 18-03-2019 | 1,01,810 | | 27-03-2019 | 9 |
| 29-03-2019 | 53,170 | | 08-04-2019 | 10 |
| 18-04-2019 | 15,68,264 | | 24-04-2019 | 6 |
| 28-01-2019 | 22,355 | | 02-02-2019 | 5 |
| 01-03-2019 | 11,277 | | 06-03-2019 | 5 |
| 21-02-2019 | 26,830 | | 27-02-2019 | 6 |
| 21-02-2019 | 27,033 | | 27-02-2019 | 6 |
| Total | 3,17,74,495 | | | |

Appendix 6.6

(Referred to in paragraph 6.5.4.8 (a))

Statement showing the Details of e-stamps not cancelled before refund.

(Amount in ₹)

| S.No. | e-Stamp UIN | Date of purchase of stamp | Date of refund | Amount of stamp | Amount deducted |
|---------------------|----------------------|---------------------------|----------------|-----------------|-----------------|
| DR, Bilaspur | | | | | |
| 1. | IN-CG00916077936794N | 27-05-2015 | 28-09-2015 | 89,250 | 8,925 |
| 2. | IN-CG00916050760672N | 27-05-2015 | 28-09-2015 | 55,800 | 5,580 |
| 3. | IN-CG00916067869924N | 27-05-2015 | 28-09-2015 | 74,900 | 7,490 |
| 4. | IN-CG00932052001070N | 30-05-2015 | 10-12-2015 | 1,52,250 | 15,225 |
| 5. | IN-CG00605112691336N | 18-02-2015 | 12-12-2015 | 950 | 95 |
| 6. | IN-CG00605093975256N | 18-02-2015 | 12-12-2015 | 950 | 95 |
| 7. | IN-CG00711179933711N | 30-03-2015 | 12-12-2015 | 1,000 | 100 |
| 8. | IN-CG04584582105639P | 23-02-2017 | 04-03-2017 | 22,56,543 | 2,25,654 |
| 9. | IN-CG03908872092636O | 23-09-2016 | 18-04-2017 | 12,000 | 1,200 |
| 10. | IN-CG04727158662503P | 22-03-2017 | 19-06-2017 | 26,000 | 2,600 |
| 11. | IN-CG04423160376411P | 20-01-2017 | 27-06-2017 | 5,000 | 500 |
| 12. | IN-CG04952731778888P | 26-04-2017 | 29-06-2017 | 23,900 | 2,390 |
| 13. | IN-CG05085355023381P | 23-05-2017 | 10-07-2017 | 58,000 | 5,800 |
| 14. | IN-CG04866686117100P | 11-04-2017 | 18-07-2017 | 7,100 | 710 |
| 15. | IN-CG05125741347382P | 30-05-2017 | 28-07-2017 | 4,870 | 487 |
| 16. | IN-CG05247780489175P | 21-06-2017 | 11-09-2017 | 10,000 | 1,000 |
| 17. | IN-CG05313060629407P | 30-06-2017 | 11-09-2017 | 76,750 | 7,675 |
| 18. | IN-CG05313035213394P | 30-06-2017 | 11-09-2017 | 77,000 | 7,700 |
| 19. | IN-CG05399560761997P | 17-07-2017 | 11-09-2017 | 27,510 | 2,751 |
| 20. | IN-CG05376105987086P | 11-07-2017 | 29-11-2017 | 1,81,200 | 18,120 |
| 21. | IN-CG04906888130265P | 19-04-2017 | 20-12-2017 | 44,600 | 4,460 |
| 22. | IN-CG05473706482298P | 28-07-2017 | 26-12-2017 | 73,200 | 7,320 |
| 23. | IN-CG04929872166412P | 22-04-2017 | 28-12-2017 | 32,950 | 3,295 |
| 24. | IN-CG04808922662912P | 31-03-2017 | 10-01-2018 | 3,25,000 | 32,500 |
| 25. | IN-CG05765967035465P | 21-09-2017 | 18-01-2018 | 47,410 | 4,741 |
| 26. | IN-CG04726675555405P | 22-05-2017 | 03-02-2018 | 1,72,536 | 17,254 |
| 27. | IN-CG04922623412118P | 21-04-2017 | 07-02-2018 | 10,000 | 1,000 |
| 28. | IN-CG06493545542438Q | 15-01-2018 | 16-02-2018 | 10,000 | 1,000 |
| 29. | IN-CG06073591172534P | 15-11-2017 | 16-02-2018 | 6,24,000 | 62,400 |
| 30. | IN-CG05025264589075P | 12-05-2017 | 16-02-2018 | 25,000 | 2,500 |

| | | | | | |
|-----|----------------------|------------|------------|----------|--------|
| 31. | IN-CG06320055688234P | 21-12-2017 | 20-02-2018 | 3,82,650 | 38,265 |
| 32. | IN-CG06691129376652Q | 09-02-2018 | 15-03-2018 | 2,09,150 | 20,915 |
| 33. | IN-CG06480082814005Q | 12-01-2018 | 20-03-2018 | 5,400 | 540 |
| 34. | IN-CG06835613386845Q | 27-02-2018 | 11-04-2018 | 20,800 | 2,080 |
| 35. | IN-CG05327620764055P | 03-07-2017 | 01-05-2018 | 69,150 | 6,915 |
| 36. | IN-CG05940995510671P | 25-10-2017 | 14-05-2018 | 13,520 | 1,352 |
| 37. | IN-CG07181262125029Q | 05-04-2018 | 06-06-2018 | 6,000 | 600 |
| 38. | IN-CG06273488164040P | 14-12-2017 | 06-06-2018 | 1,37,500 | 13,750 |
| 39. | IN-CG06210245985597P | 05-12-2017 | 06-07-2018 | 52,260 | 5,226 |
| 40. | IN-CG06211120793615P | 05-12-2017 | 07-07-2018 | 17,200 | 1,720 |
| 41. | IN-CG05789592984270P | 25-09-2017 | 07-07-2018 | 20,000 | 2,000 |
| 42. | IN-CG06413497972759Q | 04-01-2018 | 07-07-2018 | 43,250 | 4,325 |
| 43. | IN-CG06413522082250Q | 04-01-2018 | 07-07-2018 | 73,500 | 7,350 |
| 44. | IN-CG07476902855796Q | 11-05-2018 | 07-07-2018 | 2,60,000 | 26,000 |
| 45. | IN-CG07108456875314Q | 28-03-2018 | 07-07-2018 | 89,500 | 8,950 |
| 46. | IN-CG06205942552946P | 04-12-2017 | 30-07-2018 | 1,49,020 | 14,902 |
| 47. | IN-CG07033135006923Q | 22-03-2018 | 13-08-2018 | 46,550 | 4,655 |
| 48. | IN-CG07578099039345Q | 23-05-2018 | 25-08-2018 | 50,000 | 5,000 |
| 49. | IN-CG05260768732514P | 23-01-2017 | 25-08-2018 | 1,04,300 | 10,430 |
| 50. | IN-CG08127978867533Q | 23-07-2018 | 27-08-2018 | 9,200 | 920 |
| 51. | IN-CG07660527439477Q | 31-05-2017 | 31-08-2018 | 29,720 | 2,927 |
| 52. | IN-CG07625252765169Q | 28-05-2018 | 13-09-2018 | 1,64,000 | 16,400 |
| 53. | IN-CG07924390396743Q | 29-06-2018 | 03-10-2018 | 1,80,000 | 18,000 |
| 54. | IN-CG08257313465469Q | 06-08-2018 | 05-10-2018 | 51,600 | 5,160 |
| 55. | IN-CG07387733699345Q | 01-05-2018 | 16-10-2018 | 12,350 | 1,235 |
| 56. | IN-CG07387761908938Q | 01-05-2018 | 16-10-2018 | 87,750 | 8,775 |
| 57. | IN-CG07386519722819Q | 01-05-2018 | 16-10-2018 | 42,000 | 4,200 |
| 58. | IN-CG08473212373495Q | 05-09-2018 | 27-10-2018 | 54,940 | 5,494 |
| 59. | IN-CG07660527439477Q | 31-05-2018 | 29-10-2018 | 29,720 | 2,972 |
| 60. | IN-CG06746821534051Q | 19-02-2018 | 30-10-2018 | 27,950 | 2,795 |
| 61. | IN-CG07639069973037Q | 29-05-2018 | 14-12-2018 | 1,85,600 | 18,560 |
| 62. | IN-CG09056942601787Q | 03-12-2018 | 07-01-2019 | 7,950 | 795 |
| 63. | IN-CG06518139390521Q | 18-01-2018 | 07-01-2019 | 19,000 | 1,900 |
| 64. | IN-CG07701890304520Q | 05-06-2018 | 09-01-2019 | 8,065 | 807 |
| 65. | IN-CG07590158285713Q | 24-05-2018 | 21-01-2019 | 18,750 | 1,875 |
| 66. | IN-CG05490378335601P | 31-07-2017 | 10-02-2019 | 1,000 | 100 |
| 67. | IN-CG09061472626954Q | 03-12-2018 | 23-02-2019 | 5,200 | 520 |
| 68. | IN-CG08616109632427Q | 25-09-2018 | 23-02-2019 | 24,450 | 2,445 |
| 69. | IN-CG10219420731628R | 15-03-2019 | 15-03-2019 | 1,000 | 100 |

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| | | | | | |
|---------------------|----------------------|------------|------------|------------------|-----------------|
| 70. | IN-CG09271826532946Q | 31-12-2018 | 03-05-2019 | 12,960 | 1,296 |
| 71. | IN-CG07860334020053Q | 21-06-2018 | 15-05-2019 | 50,000 | 5,000 |
| 72. | IN-CG09261025914026Q | 29-12-2018 | 15-05-2019 | 2,34,000 | 23,400 |
| 73. | IN-CG09768030314180R | 12-02-2019 | 20-05-2019 | 2,150 | 215 |
| 74. | IN-CG09758934747127R | 11-02-2019 | 30-05-2019 | 69,000 | 6,900 |
| 75. | IN-CG10023629651820R | 01-03-2019 | 30-05-2019 | 1,77,200 | 17,720 |
| 76. | IN-CG08771527427570Q | 13-10-2018 | 30-05-2019 | 57,800 | 5,780 |
| 77. | IN-CG10424774592464R | 29-03-2019 | 12-06-2019 | 26,900 | 2,690 |
| 78. | IN-CG08549276513183Q | 17-09-2018 | 21-06-2019 | 54,750 | 5,475 |
| 79. | IN-CG09385730391131R | 10-01-2019 | 21-06-2019 | 25,000 | 2,500 |
| 80. | IN-CG10156254178489R | 12-03-2019 | 12-07-2019 | 7,850 | 785 |
| 81. | IN-CG10218470929763R | NA | 12-07-2019 | 1,620 | 162 |
| DR, Dhamtari | | | | | |
| 82. | IN-CG09980990052418R | 27-02-2019 | | 6,000 | 600 |
| 83. | IN-CG11590597581172R | 01-07-2019 | | 12,320 | 1,232 |
| 84. | IN-CG10398661981995R | 28-03-2019 | | 1,18,150 | 11,815 |
| 85. | IN-CG10453092924548R | 30-03-2019 | | 20,500 | 2,050 |
| 86. | IN-CG10641004213233R | 16-04-2019 | | 12,100 | 1,210 |
| 87. | IN-CG11951626599754R | 25-07-2019 | | 60,000 | 6,000 |
| Total | | | | 81,63,964 | 8,16,352 |

Appendix 6.7

(Referred to in paragraph 6.5.4.8 (b))

(Amount in ₹)

| S. No. | Registration No. | Date of registration | Generated RF by e-panjiyan | Collected and remitted amount by SR | Less Deposited amount |
|--------------|--------------------|----------------------|----------------------------|-------------------------------------|-----------------------|
| 1. | CG4808103102019008 | 03-10-2019 | 63,040 | 48,560 | 14,480 |
| 2. | CG4807411092019034 | 05-10-2019 | 40,000 | 25,310 | 14,690 |
| 3. | CG4807430102019019 | 30-10-2019 | 47,800 | 23,900 | 23,900 |
| 4. | CG4808106092019034 | 06-09-2019 | 23,200 | 16,240 | 6,960 |
| 5. | CG4807413092019011 | 13-09-2019 | 34,430 | 30,220 | 4,210 |
| 6. | CG4807417092019005 | 17-09-2019 | 14,250 | 1,650 | 12,600 |
| 7. | CG4807424092019017 | 24-09-2019 | 22,000 | 12,000 | 10,000 |
| Total | | | 2,44,720 | 1,57,880 | 86,840 |

Appendix 6.8

(Referred to in paragraph 6.5.4.9 (a))

Irregular Release Deed

(Amount in lakh)

| Sl. No. | Document No./ date | Location of property | Area | Market value | | SD leviable | SD levied |
|--------------|--------------------|--|---------------|---------------|---------------|--------------|-------------|
| | | | | As per Audit | As per SR | | |
| 1. | 786/25.01.2017 | Kh. No. 389, Bitukuli, PHN-18, RIC- Bilha, Bilaspur | 1.064 ha. | 11.40 | 11.40 | 0.71 | 0.06 |
| 2. | 156/05.05.2017 | Kh. No. 374/11, 12, 13, 380/16, Bodri, PHN -1, Bilha | 0.567 ha. | 61.24 | 61.24 | 3.83 | 0.31 |
| 3. | 210/17.05.2017 | Kh. No. 29/12, Ward No 13, Bilha | 185.87 sq.mt. | 23.18 | 23.18 | 1.39 | 0.12 |
| 4. | 120/26.04.2017 | Kh. No. 490/4, Bodri, PHN -1, Bilha | 0.121 ha. | 31.22 | 31.22 | 1.95 | 0.16 |
| 5. | 119/26.04.2017 | Kh. No. 374/10, Bodri, PHN-1, Bilha | 0.154 ha. | 39.74 | 39.74 | 2.48 | 0.20 |
| 6. | 86/20.04.2017 | Kh. No. 29/28, Ward No 13 Bilha | 485.78 sq.mt. | 20.91 | 20.91 | 1.09 | 0.10 |
| Total | | | | 187.69 | 187.69 | 11.45 | 0.95 |

Appendix 6.9

(Referred to in paragraph 6.5.4.9 (a))

Dissolution of partnership

(Amount in lakh)

| Sl. No | SROs | Document No./ date | Name of partners | Date of dissolution | Area | Market Value | | SD leviable | SD levied | RF leviable | RF levied |
|--------------|---------|-----------------------|---|------------------------|--|-----------------|--------------|----------------|--------------|----------------|--------------|
| | | | | | | As per Audit | As per SR | | | | |
| 1. | Patan | 780/06.06.2015 | Smt Nandini Sharma and others (seven members) | 13.05.2015 | 0.290 ha. | 183.03 | 0.00 | 11.44 | 0.12 | 1.47 | 0.88 |
| 2. | Raigarh | 2774/05.03.2016 | Ramesh Kumar Agrawal & Vijay Kumar Agrawal | 05.03.2016 | 20 per cent of 0.498 ha, godown, structure and boundary wall | 50.22 | 50.22 | 3.14 | 1.01 | 0.40 | 0.40 |
| Total | | | | | | 233.25 | 50.22 | 14.58 | 1.13 | 1.87 | 1.28 |

Appendix 6.10

(Referred to in paragraph 6.5.4.9 (b))

(Amount in lakh)

| Sl. No. | Document No./ date | Area (in sq.mt.) | Market value | | SD leviable | SD levied | RF leviable | RF levied |
|----------------------|--------------------|------------------|-----------------|-----------------|--------------|--------------|--------------|-------------|
| | | | As per Audit | As per SR | | | | |
| SR, Bilaspur | | | | | | | | |
| 1. | 4006/17.09.2019 | 1,023.33 | 23.02 | 16.15 | 1.44 | 1.01 | 0.92 | 0.65 |
| SR, Bilha | | | | | | | | |
| 2. | 1318/26.03.2015 | 891.14 | 38.60 | 30.88 | 2.01 | 1.61 | 0.31 | 0.25 |
| SR, Jagdalpur | | | | | | | | |
| 3. | 2961/28.03.2016 | 108.73 | 15.31 | 14.00 | 0.95 | 0.86 | 0.12 | 0.11 |
| SR, Patan | | | | | | | | |
| 4. | 1342/11.09.2017 | 3,744.40 | 272.59 | 180.00 | 17.04 | 11.25 | 2.18 | 1.44 |
| 5. | 1341/11.09.2017 | 1,720.40 | 125.25 | 65.00 | 7.83 | 4.06 | 1.00 | 0.52 |
| SR, Raigarh | | | | | | | | |
| 6. | 1414/31.08.2017 | 1,298.70 | 92.53 | 29.49 | 5.55 | 4.63 | 0.74 | 0.59 |
| 7. | 2559/07.02.2018 | 23.52 | 18.05 | 17.01 | 0.90 | 0.85 | 0.16 | 0.15 |
| 8. | 2560/07.02.2018 | 46.47 | 38.03 | 33.67 | 2.28 | 2.02 | 0.31 | 0.27 |
| 9. | 2564/07.02.2018 | 35.43 | 29.40 | 27.49 | 1.76 | 1.65 | 0.24 | 0.22 |
| 10. | 1920/09.11.2017 | 21.56 | 17.64 | 15.78 | 1.06 | 0.95 | 0.14 | 0.13 |
| 11. | 2602/13.02.2018 | 24.00 | 19.91 | 18.42 | 1.00 | 0.92 | 0.16 | 0.15 |
| 12. | 2606/15.02.2018 | 24.00 | 19.91 | 18.42 | 1.19 | 1.11 | 0.16 | 0.15 |
| 13. | 2871/13.03.2018 | 29.63 | 22.98 | 22.73 | 1.38 | 1.37 | 0.19 | 0.18 |
| 14. | 2872/13.03.2018 | 24.00 | 18.62 | 18.42 | 1.19 | 1.11 | 0.16 | 0.15 |
| 15. | 367/15.05.2017 | 21.47 | 17.81 | 15.71 | 0.89 | 0.79 | 0.14 | 0.13 |
| 16. | 2331/16.01.2018 | 24.00 | 18.62 | 18.42 | 1.12 | 1.11 | 0.16 | 0.15 |
| 17. | 2332/16.01.2018 | 29.63 | 22.98 | 22.73 | 1.38 | 1.37 | 0.19 | 0.18 |
| 18. | 388/17.05.2017 | 21.56 | 17.64 | 15.78 | 0.88 | 0.79 | 0.14 | 0.13 |
| 19. | 389/17.05.2017 | 21.56 | 17.64 | 15.78 | 1.06 | 0.95 | 0.14 | 0.13 |
| 20. | 420/19.05.2017 | 22.21 | 18.18 | 16.25 | 1.09 | 0.98 | 0.15 | 0.13 |
| 21. | 2654/21.02.2018 | 35.43 | 29.40 | 27.49 | 1.65 | 1.63 | 0.24 | 0.22 |
| 22. | 2655/21.02.2018 | 21.32 | 16.54 | 16.35 | 0.99 | 0.98 | 0.14 | 0.13 |
| 23. | 3001/21.03.2018 | 26.02 | 21.29 | 19.04 | 1.06 | 0.95 | 0.17 | 0.15 |
| 24. | 3000/30.03.2018 | 22.03 | 18.02 | 16.12 | 1.08 | 0.97 | 0.15 | 0.13 |
| 25. | 1584/23.09.2017 | 23.23 | 19.01 | 17.00 | 1.14 | 1.02 | 0.15 | 0.14 |
| 26. | 744/23.06.2017 | 21.38 | 17.49 | 15.64 | 1.05 | 0.94 | 0.14 | 0.13 |
| 27. | 2465/29.03.2017 | 26.86 | 27.89 | 25.72 | 1.67 | 1.55 | 0.22 | 0.21 |
| 28. | 2464/29.03.2017 | 26.86 | 27.89 | 25.72 | 1.67 | 1.55 | 0.22 | 0.21 |
| 29. | 2487/02.02.2018 | 42.65 | 32.73 | 30.90 | 1.96 | 1.86 | 0.26 | 0.25 |
| 30. | 2488/02.02.2018 | 38.15 | 29.59 | 29.26 | 1.48 | 1.47 | 0.24 | 0.24 |
| 31. | 2489/02.02.2018 | 53.66 | 41.63 | 41.17 | 2.50 | 2.47 | 0.33 | 0.33 |
| 32. | 110/12.04.2017 | 20.35 | 16.89 | 15.77 | 1.01 | 0.95 | 0.14 | 0.13 |
| 33. | 111/12.04.2017 | 26.86 | 27.89 | 25.72 | 1.67 | 1.54 | 0.22 | 0.21 |
| 34. | 529/02.06.2017 | 21.38 | 17.73 | 16.56 | 0.89 | 0.83 | 0.14 | 0.13 |
| 35. | 1975/08.02.2017 | 580.86 | 167.65 | 137.88 | 10.06 | 8.27 | 1.34 | 0.11 |
| Total | | 10,142.78 | 1,376.35 | 1,072.47 | 81.88 | 66.37 | 11.81 | 8.53 |

Appendix 6.11

(Referred to in paragraph 6.5.4.9 (b))

(Amount in lakh)

| S. No. | Book No./Document No. and Date of registration | Location of property | Category of deed | Area of the property | Market Value | | SD Leviable | RF leviable | SD levied | RF levied | Short SD | Short RF |
|--------------------------|--|---|-------------------|----------------------|-----------------|------------------|-------------|-------------|-----------|-----------|----------|----------|
| | | | | | As per document | As per Guideline | | | | | | |
| SRO, Ambikapur | | | | | | | | | | | | |
| 1. | 8748/706 dt. 13-05-2016 | Municipal Corporation Ambikapur, Ward No. 09 Maharani Laxmi Bai Ward, Patelpara | Gift | 1396.56 sq.mt. | 31.93 | 32.76 | 0.50 | 0.26 | 0.49 | 0.26 | 0.01 | 0.00 |
| 2. | 9433/5370 dt. 28-03-2018 | Kh. No. 4703/1, Dr Bhim Rao Ambedkar ward , ward no. 45, PHN 15 | Conveyance (Sale) | 0.121 ha. | 104.85 | 119.97 | 7.50 | 0.96 | 6.56 | 0.84 | 0.94 | 0.12 |
| SRO, Baloda Bazar | | | | | | | | | | | | |
| 3. | 2373/7626 dt. 18-09-2015 | Kh. No. 165/3 part, Municipal Council Bhatapara, Guru Nanak Ward | Conveyance (Sale) | 473.98 sq.mt. | 36.00 | 40.06 | 2.40 | 0.32 | 2.16 | 0.29 | 0.24 | 0.03 |
| 4. | 2601/7648 dt. 20-10-2015 | Nazul Sheet 14C, Plot No. 58, 62/2 | Conveyance (Sale) | 265.334 sq.mt. | 45.00 | 46.34 | 2.90 | 0.37 | 2.82 | 0.36 | 0.08 | 0.01 |
| SRO, Bilha | | | | | | | | | | | | |
| 5. | 1213/220 dt. 11-05-2018 | Kh. No. 59/43, Babu Jagjivan Ram Ward , Ward No. 12, PHN 17 | Partnership | 0.789 ha. | 80.58 | 297.65 | 5.95 | 2.38 | 1.66 | 0.65 | 4.29 | 1.73 |

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| | | | | | | | | | | | | |
|------------------------|---|--|----------------------|------------------|--------|--------|------|------|------|------|------|------|
| 6. | 2016/987 dt. 29-04-2016 | Kh. No. 7/9, Vill- Nawagaon, PHN-25, Bilha | Conveyance (Sale) | 0.243 ha. | 2.85 | 3.12 | 0.16 | 0.03 | 0.15 | 0.02 | 0.01 | 0.01 |
| SRO, Bhilaigarh | | | | | | | | | | | | |
| 7. | 3051/973 (CG451891607 2018001) dt. 16-07-2018 | Kh. No. 599/1 and 599/2, Vill- Tundri, PHN-1, RIC Bhilaigarh | Conveyance (Sale) | 506 sq.mt. | 24.40 | 25.59 | 1.33 | 0.21 | 1.27 | 0.20 | 0.06 | 0.01 |
| SRO, Durg | | | | | | | | | | | | |
| 8. | 60/1039 dt. 21- 12-2017 | Kh. No. 47/31, Phulgaon Ward, Ward No. 25, PHN 18/25 | Conveyance (Sale) | 1.780 ha. | 128.86 | 140.21 | 8.76 | 1.12 | 8.05 | 1.03 | 0.71 | 0.09 |
| SRO, Ghargoda | | | | | | | | | | | | |
| 9. | 2380/378 dt. 06-09-2018 | Kh. No. 436, Phulgaon Ward , Ward No. 25, PHN 12 | Conveyance (Sale) | 0.829 ha. | 10.89 | 22.23 | 1.39 | 0.18 | 0.68 | 0.09 | 0.71 | 0.09 |
| SRO, Korba | | | | | | | | | | | | |
| 10. | 5357/1341 (CG571151801 2019007) dt. 18-01-2019 | Kh. No. 701/1, 708 part, Municipal Corporation, Korba, Ward No. 2 | Conveyance (Sale) | 0.226 ha. | 100.15 | 126.96 | 7.93 | 1.02 | 6.26 | 0.80 | 1.67 | 0.22 |
| SRO, Raigarh | | | | | | | | | | | | |
| 11. | 6643/1047 dt. 21-07-2015 | Kh. No 4/5, Vill- Gerwani PHN 27, GP Gerwani, Raigarh | Conveyance (Sale) | 1.011 ha. | 87.00 | 154.83 | 9.68 | 1.24 | 5.44 | 0.70 | 4.24 | 0.54 |
| SRO, Raipur | | | | | | | | | | | | |
| 12. | 74101/2757 dt. 21-06-2019 | Kh. No. 22, Civil line Ward, Ward No. 42, | Conveyance (Sale) | 111.52 sq.mt. | 148.11 | 153.80 | 9.23 | 1.23 | 8.89 | 1.19 | 0.34 | 0.04 |

| | | | | | | | | | | | | | |
|----------------------|------------------------------|---|----------------------|------------------|---------------|----------------|--------------|--------------|--------------|-------------|--------------|-------------|--|
| | | PHN-114/70 | | | | | | | | | | | |
| 13. | 73506/3392 dt. 12-12-2018 | Kh. No. 168/08, Kushabhau Thakre Ward, Ward No. 26, PHN- 39 | Conveyance (Sale) | 0.217 ha. | 63.72 | 86.80 | 5.43 | 0.70 | 3.98 | 0.51 | 1.45 | 0.19 | |
| 14. | 73506/3391 dt. 12-12-2018 | Kh. No. 168/11, Kushabhau Thakre Ward, Ward No. 26, PHN-39 | Conveyance (Sale) | 0.215 ha. | 62.54 | 86.00 | 5.38 | 0.69 | 3.91 | 0.50 | 1.47 | 0.19 | |
| 15. | 73698/2698 dt. 03-12-2018 | Kh. No. 581/1, Maharshi Valmiki Ward , Ward No. 28, PHN-64 | Conveyance (Sale) | 70.35 sq.ft. | 30.28 | 42.10 | 2.53 | 0.34 | 1.82 | 0.24 | 0.71 | 0.10 | |
| SRO, Surajpur | | | | | | | | | | | | | |
| 16. | 3009/2176 dt. 28-03-2016 | Kh. No. 338/4 and 339/5, Vill- Chandarpur, PHN-09, RIC- Surajpur | Gift | 242.88 sq.mt. | 20.05 | 20.45 | 0.31 | 0.17 | 0.31 | 0.16 | 0.00 | 0.01 | |
| SRO, Tilda | | | | | | | | | | | | | |
| 17. | 2015/1618 dt. 11-02-2015 | Kh. No. 527/14, Vill- Tilda, PHN-8, RIC- Tilda | Conveyance (Sale) | 154.74 sq.mt. | 15.46 | 29.91 | 1.79 | 0.24 | 0.93 | 0.13 | 0.86 | 0.11 | |
| Total | | | | | 992.67 | 1428.78 | 73.17 | 11.46 | 55.38 | 7.97 | 17.79 | 3.49 | |

Appendix 6.12

(Referred to in paragraph 6.5.4.9 (b))

Statement of hectare rate adjacent to purchaser

(Amount in lakh)

| S. No. | Book No./Document no. and Date of registration | Area of the property | Market Value | | Leviable | | Levied | |
|----------------------|--|----------------------|---------------|------------------|--------------|-------------|--------------|-------------|
| | | | As per deed | As per Guideline | SD | RF | SD | RF |
| SRO, Ghargoda | | | | | | | | |
| 1. | 2404/725 dt. 14-03-2019 | 779.24 sq.mt. | 20.00 | 36.01 | 2.25 | 0.29 | 1.25 | 0.16 |
| SRO, Raipur | | | | | | | | |
| 2. | 73332/3243 dt. 06-12-2018 | 2024 sq.mt. | 51.00 | 134.60 | 2.05 | 1.08 | 0.78 | 0.41 |
| 3. | 72782/7056 dt. 31-01-2017 | 1760.88 sq.mt. | 63.51 | 122.10 | 7.63 | 0.98 | 0.98 | 0.51 |
| 4. | 73263/6136 dt. 30-03-2018 | 1244.76 sq.mt. | 24.75 | 92.45 | 5.78 | 0.74 | 2.42 | 0.31 |
| 5. | 73263/6144 dt. 30-03-2018 | 1244.76 sq.mt. | 24.75 | 92.45 | 5.78 | 0.74 | 2.42 | 0.31 |
| 6. | 73530/226 dt. 28-04-2018 | 880.44 sq.mt. | 19.84 | 38.06 | 2.38 | 0.31 | 1.24 | 0.17 |
| 7. | 73576/963 dt. 29-05-2018 | 1042.36 sq.mt. | 10.82 | 20.83 | 1.30 | 0.17 | 1.15 | 0.15 |
| SRO, Tilda | | | | | | | | |
| 8. | 2556/1069 dt. 28-08-2015 | 222.64 sq.mt. | 0.33 | 3.56 | 0.22 | 0.03 | 0.02 | 0.00 |
| 9. | 2540/848 dt. 13-07-2015 | 414.92 sq.mt. | 0.49 | 2.90 | 0.18 | 0.02 | 0.03 | 0.01 |
| Total | | | 215.49 | 542.96 | 27.57 | 4.36 | 10.29 | 2.03 |

Appendix 6.13

(Referred to in paragraph 6.5.4.9 (c))

(Amount in lakh)

| S. No. | Document No./ date of registration | Description of Property | Area | Market value | | SD leviable | SD levied | RF leviable | RF levied |
|------------------------|--|--|------------------|-----------------|--------------|----------------|--------------|----------------|--------------|
| | | | | As per Audit | As per SR | | | | |
| SRO, Bhilaigarh | | | | | | | | | |
| 1. | 2423/30.03.2015 | Basurkuli, PHN-14, Bhilaigarh | 323.84 sq.mt. | 6.69 | 3.30 | 0.35 | 0.17 | 0.05 | 0.03 |
| 2. | 1648/16.12.2015 | Bhilaigarh Ward No.1, PHN-13, Bhilaigarh | 303.60 sq.mt. | 11.35 | 7.40 | 0.71 | 0.46 | 0.09 | 0.06 |
| 3. | 531/19.05.2015 | Bhatgoan, Ward-09, PHN- 29, Balodabazar | 121.44 sq.mt. | 8.58 | 6.50 | 0.54 | 0.41 | 0.07 | 0.05 |
| SRO, Bilaspur | | | | | | | | | |
| 4. | 685/20.05.2019 | Vill Kududand, PHN-34, Bilaspur | 0.251 ha. | 87.85 | 85.00 | 5.49 | 5.31 | 0.70 | 0.68 |
| SRO, Bilha | | | | | | | | | |
| 5. | 156/17.05.2016 | Mohda, PHN-13, Bilha | 0.362 ha. | 36.00 | 33.05 | 2.25 | 2.07 | 0.29 | 0.27 |
| 6. | 849/08.02.2017 | Bodri, Bilha | 3.061 ha. | 1050.54 | 1037.84 | 16.02 | 15.83 | 8.41 | 8.30 |
| SRO, Dongargarh | | | | | | | | | |
| 7. | 1087/06.03.2017 | Ward No. 12, Dongargarh | 80.51 sq.mt. | 8.86 | 3.00 | 0.55 | 0.19 | 0.07 | 0.03 |
| SRO, Garghoda | | | | | | | | | |
| 8. | 598/08.11.2017 | Konapara, PHN-13, Garghoda | 3.724 ha. | 109.25 | 59.10 | 0.00 | 0.00 | 0.88 | 0.47 |

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| | | | | | | | | | |
|-----------------------|-----------------|---|----------------|--------|--------|------|------|------|------|
| 9. | 373/30.08.2018 | Punjipathra, PHN-6, Tamnar | 2.023 ha. | 123.24 | 68.00 | 7.70 | 4.25 | 0.99 | 0.55 |
| 10. | 803/22.02.2018 | Punjipathra, PHN-6, Tamnar | 2.023ha. | 123.24 | 67.86 | 7.70 | 4.24 | 0.99 | 0.54 |
| 11. | 475/29.10.2018 | Charmar, PHN-6, RIC- Garghoda | 1.213 ha. | 32.80 | 23.32 | 2.05 | 1.46 | 0.26 | 0.19 |
| 12. | 1022/31.03.2017 | Lalunga | 4.663 ha. | 72.44 | 66.66 | 1.10 | 1.02 | 0.58 | 0.53 |
| SRO, Janjgir | | | | | | | | | |
| 13. | 1970/08.03.2019 | Ward No 15, Lok Manya Tilak Ward | 0.154 ha. | 22.33 | 11.55 | 1.40 | 0.72 | 0.18 | 0.09 |
| SRO, Kabirdham | | | | | | | | | |
| 14. | 2855/08.09.2017 | PHN-18, RIC- Kawardha | 0.263 ha. | 28.93 | 26.30 | 1.81 | 1.64 | 0.23 | 0.21 |
| 15. | 5034/10.03.2015 | Ward No. 20, Guru Govind Singh Ward, Kawardha | 297.39 sq.mt. | 64.99 | 27.20 | 4.06 | 1.70 | 0.52 | 0.22 |
| 16. | 5033/10.03.2015 | Ward No. 20, Guru Govind Singh Ward, Kawardha | 297.39 sq.mt. | 64.99 | 27.20 | 3.38 | 1.42 | 0.52 | 0.22 |
| 17. | 5032/10.03.2015 | Ward No. 20, Guru Govind Singh Ward, Kawardha | 432.15 sq.mt. | 94.44 | 39.53 | 5.90 | 2.47 | 0.76 | 0.32 |
| SRO, Korba | | | | | | | | | |
| 18. | 927/18.10.2018 | Vill- Rungra, PHN-10, Ward No 42 | 1418.21 sq.mt. | 130.48 | 102.52 | 6.78 | 5.33 | 1.05 | 0.82 |
| SRO, Raigarh | | | | | | | | | |
| 19. | 2066/17.02.2017 | Vill-Lakha, PHN-28, Raigarh | 1.160 ha. | 171.97 | 124.02 | 2.62 | 1.89 | 1.38 | 0.99 |
| SRO, Raipur | | | | | | | | | |

| | | | | | | | | | |
|-------------------------|-----------------|--|---------------|-----------------|-----------------|---------------|--------------|--------------|--------------|
| 20. | 4700/13.02.2019 | Ward No.-27, Bhim Rao Ambedkar Ward, Raipur | 391.82 sq.mt. | 198.25 | 109.75 | 11.89 | 6.59 | 1.59 | 0.88 |
| 21. | 4699/13.02.2019 | Ward No.-27, Bhim Rao Ambedkar Ward, Raipur | 952.6 sq.mt. | 417.37 | 242.52 | 25.04 | 14.55 | 3.34 | 1.94 |
| 22. | 4701/13.02.2019 | Ward No.-27, Bhim Rao Ambedkar Ward, Raipur | 138.94 sq.mt. | 61.99 | 38.92 | 3.10 | 1.95 | 0.50 | 0.31 |
| 23. | 5074/07.03.2019 | Ward No 48 Bhagwati Charan Shukla Ward | 446.09 sq.mt. | 200.74 | 156.14 | 10.44 | 8.12 | 1.61 | 1.25 |
| 24. | 5363/15.03.2019 | Ward No 35 Sayeed Hemu Kalyani Ward | 93.19 sq.mt. | 111.09 | 9.15 | 6.67 | 5.49 | 0.89 | 0.73 |
| SRO, Rajnandgaon | | | | | | | | | |
| 25. | 3218/07.03.2018 | Vill- Dharmapur, PHN 37, Rajnandgoan | 240.70 sq.mt. | 2.05 | 1.00 | 0.11 | 0.05 | 0.02 | 0.01 |
| 26. | 3644/28.03.2018 | Vill- Lakholi, PHN-50, RIC- Lakholi, Rajnandgoan | 212.94 sq.mt. | 24.49 | 23.00 | 1.53 | 1.44 | 0.20 | 0.19 |
| SRO, Surajpur | | | | | | | | | |
| 27. | 862/07.08.2015 | Bhaiyathan, PHN-13, Surajpur | 1.95 ha. | 54.93 | 24.14 | 2.86 | 1.26 | 0.44 | 0.19 |
| Total | | | | 3,319.88 | 2,423.97 | 132.05 | 90.03 | 26.61 | 20.07 |

Appendix 6.14

(Referred to in paragraph 6.5.4.9 (c))

(Amount in lakh)

| S. No. | Book No./Document No. (e-Panjiyan id) and date of registration | Description of properties exchanged | Area | MV on which SD/RF is leviable | SD leviable | SD Levied | RF leviable | RF levied |
|--------------------------|--|---|-----------|-------------------------------|-------------|-----------|-------------|-----------|
| SRO, Baloda Bazar | | | | | | | | |
| 1. | 8772/3146 (CG4512023022018014) dt. 23.02.2018 | Kh. No. 336, Vill-Bhadra, PHN-5, RIC- Lavan | 0.105 ha. | 0.49 | 0.02 | 0.01 | 0.01 | 0.01 |
| | | Kh. No. 431, Vill- Bhadra, PHN-25, RIC-Lavan | 0.032 ha. | | | | | |
| SRO, Bilha | | | | | | | | |
| 2. | 1343/1073 (CG4815528122019002) dt. 28.12.2019 | Kh. No. 62, Vill- Bilha, PHN-17, RIC-Bilha, Ward No.12, Babu Jag Jivan Ram Ward, NP-Bilha | 0.534 ha. | 85.93 | 4.30 | 2.67 | 3.44 | 3.44 |
| | | Kh. No. 59/43 part, 59/75, part of 59/31 and part of 59/40A, PHN-17, RIC-Bilha , Ward No.12, Babu Jag Jivan Ram Ward, NP-Bilha and Kh. No. 588/2 part, Vill-Kesla, PHN-17, RIC-Bilha, Ward No.12, Babu Jag Jivan Ram Ward, NP-Bilha | 1.449 ha. | | | | | |
| SRO, Durg | | | | | | | | |
| 3. | 34208/227 (CG5106410042019004) dt. 10.04.2019 | Part of Kh. No. 488/1, 489, 495/2, 496 and 499, Vill-Khamaria, PHN-21, RIC-Junwani | 0.530 ha. | 79.50 | 3.98 | 0.00 | 1.27 | 1.27 |
| | | Kh. No. 119, Vill-Khamaria, PHN-21, RIC-Junwani | 0.530 ha. | | | | | |

| | | | | | | | | |
|--------------------|--|--|---------------|---------------|--------------|-------------|-------------|-------------|
| 4. | 33488/425(CG5106408052017012) dt. 08.05.2017 | Kh. No. 294/2, Vill-Khamaria, PHN-15/21, RIC-Durg 1 | 0.140 ha. | 21.00 | 1.05 | 0.00 | 0.74 | 0.74 |
| | | Part of Kh. No. 407, Vill-Khamaria, PHN-21, RIC-Junwani | 0.140 ha. | | | | | |
| 5. | 439/915 (CG5124924072019007) dt. 24.07.2019 | Kh. No. 721/1 and 721/2, Ward No. 01, Junwani Ward | 360.25 sq.mt | 42.87 | 2.14 | 0.00 | 0.34 | 0.34 |
| | | Part of Kh. No. 719/79, 724/4 and 723/10, Ward No. 01, Junwani Ward | 360.25 sq.mt | | | | | |
| SRO, Patan | | | | | | | | |
| 6. | 4377/2762 dt. 16.12.2015 | Kh. No. 228 and part of 223, PHN-38, Vill-Patan, RIC-Patan | 0.72 ha | 54.89 | 2.74 | 0.01 | 0.44 | 0.44 |
| | | Kh. No. 195, 196 and 197, PHN-38, Vill-Patan, RIC-Patan | 0.72 ha | | | | | |
| SRO, Raipur | | | | | | | | |
| 7. | 73286/287 (CG6304606032018020) dt. 18.04.2018 | Part of Kh. No. 6/3, PHN-109/41, Vill-Daldal Seoni, RIC-Raipur-I | 1.00 ha. | 255.00 | 12.75 | 0.01 | 2.04 | 2.04 |
| | | Part of Kh. No. 6/7, PHN-109/41, Vill-Daldal Seoni, RIC-Raipur-I | 1.00 ha. | | | | | |
| 8. | 73337/3319 (CG6304714122018004) dt. 14.12.2018 | Plot No. 30/1, Part of Kh. No. 30/1, Ward No. 21, Raman Mandir Ward, Dhamtari Chhoti Line to Railway Division Office | 100.83 sq.mt. | 29.24 | 1.46 | 0.00 | 0.24 | 0.24 |
| | | Plot No. 30/1, Part of Kh. No. 30/1, Ward No. 21, Raman Mandir Ward, Dhamtari Chhoti Line to Railway Division Office | 100.83 sq.mt. | | | | | |
| Total | | | | 568.92 | 28.44 | 2.70 | 8.52 | 8.52 |