

केवल भारतीय लेखा एवं लेखापरीक्षा विभाग के प्रयोग हेतु
FOR USE OF INDIAN AUDIT AND ACCOUNTS DEPARTMENT ONLY

कार्यालय
महालेखाकार (आर्थिक एवं राजस्व क्षेत्र लेखापरीक्षा)
राजस्थान, जयपुर

OFFICE OF
THE ACCOUNTANT GENERAL (ECONOMIC AND REVENUE SECTOR AUDIT)
RAJASTHAN, JAIPUR

राजस्व लेखापरीक्षा नियम पुस्तक
(मुद्रांक एवं पंजीयन)
(मार्च 2018 तक संशोधित)
REVENUE AUDIT MANUAL
(STAMP & REGISTRATION)
(Revised upto March 2018)

महालेखाकार (आर्थिक एवं राजस्व क्षेत्र लेखापरीक्षा) राजस्थान, जयपुर
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THE ACCOUNTANT GENERAL (ECONOMIC AND REVENUE SECTOR AUDIT)
RAJASTHAN, JAIPUR

PREFACE

This Manual was first brought out in 2003 with the aim to provide guidance to those entrusted with the audit of Stamp Duty and Registration Fee. In this manual, the basic provisions relating to levy of stamp duty and charging of registration fee on instruments of various description and imposition of penalty against evasion of stamp duty and registration fee, enunciated in the Rajasthan Stamp Act 1998 have been explained. The Rajasthan Stamp Law (Adaptation) Act 1952 was repealed under section 91 of the Rajasthan Stamp Act, 1998. The commencement date of the Act, 1998 was not declared by the State Government under Section (1) (3), which was decided later on by notification No. F2(3)F.D./Tax Div./98-11 dated 27.5.2004. In between, the stamp duty was revised by various notifications issued under the Rajasthan Stamp Law (Adaptation) Act, 1952 and saved under Section 91 of the Act, 1998, unless superseded. These matters have been incorporated in this manual.

This manual should be treated only as a guide and the audit checks indicated should not be taken as exhaustive.

This volume is corrected up to 31 March 2018. State Revenue Audit Section dealing with the audit of Stamp Duty and Registration Fee, at the Headquarter will be responsible for keeping the Manual up to date.

Suggestions for improvement of the manual and bringing out of errors and omissions are welcome.

Jaipur
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CHAPTER-1

INTRODUCTION

Legislation: Back ground, functions and Audit

1.1 The rates of Stamp duties on the documents are levied by the State Government by virtue of the powers derived by the State Legislature under entries 63 and 66 of list-II of the Seventh Schedule of the Constitution of India. Rates of stamp duties in respect of certain documents viz. bills of Exchange, Cheques, Promissory Notes, Bills of Lading, Letters of Credit, Policies of Insurance, Transfer of Shares, Debentures, Proxies and receipts are fixed by Central Government as per powers derived under the item 91 of the union list (List-I of the Seventh Schedule of the Constitution). As per powers derived under the item 44 of concurrent list of the Seventh Schedule of the Constitution, the Parliament and State Legislature both are empowered to make law in the matter of stamp duty.

The State Government of Rajasthan enacted the Rajasthan Stamp Act, 1998¹ repealing the Rajasthan Stamp Law (Adaptation) Act 1952. In the matter of Registration, the State Government have adopted the Registration Act, 1908 by enacting the Rajasthan Adaptation of Central Laws Ordinance, 1950. The levy of stamp duty and registration fee in Rajasthan are, therefore, based on and regulated by the following Acts and Rules:-

- (a) The Rajasthan Stamp Act, 1998 (Act No. 14 of 1999)
- (b) The Rajasthan Stamp Rules, 2004
- (c) The Registration Act, 1908 (as adopted)
- (d) The Rajasthan Registration Rules 1955 (Vol. I & II)

1.2 The Audit of Stamp duty receipts, like other receipts, will be regulated by the general principles governing the audit of receipts as laid down in Chapter III of Section II of the Manual of Standing Orders (Audit) and the provisions of this Manual.

1.3 The Audit of Stamp duty receipts will also be regulated with reference to the Rajasthan Stamp Act, 1998 (as amended from time to time) and the rules framed there under. Similarly, the audit of registration fee will be conducted in accordance with the registration Act, 1908 as adopted by Rajasthan and the rules made by the Rajasthan Government in this behalf.

1.4 It is primarily the responsibility of the departmental authorities to see that the duty on instruments is properly levied as per stamp law and that appropriate amount of Registration and other fees, as may be applicable on the value or consideration of property disclosed in the document or on the nature of documents, have been charged. It should also be seen that unauthorised and unjustified remissions and refunds are not allowed and fees for late presentation and late appearance are properly calculated in accordance with law and there is no omission to levy fine.

¹ This Act come into force w.e.f. 27.5.2004 vide notification No. F2(3) F.D./Tax Div./98-11 dated 27.5.2004 (Act No. 14 of 1999)

1.5 The audit should not in any way substitute itself for the revenue authorities in the performance of their statutory duties but should satisfy itself, in general, that the departmental machinery is sufficiently safeguarded against errors and frauds and so far as can be judged, the procedure is calculated to give effect to requirements of the law.

1.6 Members of audit party will have access to relevant records of the department, which are required to be maintained by them. They should observe secrecy in the same way as officer of the concerned department.

1.7 Stamp duty is a duty on instrument as defined in the Stamp Act. What attracts liability to duty is the instrument of a particular description. The charge is on the instrument, not on the consideration which is but a measure of, or on the basis for computation of the extent of liability to stamp duty.

1.8 To discharge these functions effectively, the auditor must be thoroughly conversant with the processes and procedures relating to levy of stamp duty and registration of documents and the laws and rules governing such processes and procedures.

1.9 In the subsequent chapters, the basic provisions of law and the rules governing the levy of duty and charging the registration fee etc. have been brought out. It being a summary, this manual can in no sense be regarded as a substitute for the Acts themselves and therefore it should be treated merely as a preliminary step to enable the auditor to grasp the essential principles of levy of duty and charging of registration fee on documents of various classes and descriptions. For a fuller and comprehensive study, he should refer to the provisions of the Act and rules made there under and to the case law on the subject as summarised in the leading commentaries.

CHAPTER-2

Basic features of Stamp Law in Rajasthan

2.1 The State Government enacted the Rajasthan Stamp Act, 1998 (Act No. 14 of 1999) and the Registration Act 1908 were adopted with suitable modifications where necessary, to suit the conditions in Rajasthan.

2.2 The object of the Stamp Law is three fold viz.

- (i) to raise revenue by taxing instruments
- (ii) to penalise by rendering an unduly stamped instrument to be inadmissible in evidence (Preventive) and also
- (iii) to provide for penalty against evasion of stamp duty:
 - (a) by impounding of instruments;
 - (b) imposing penalty under section 39, 73 to 82 and
 - (c) by prosecuting evasion.

2.3 It is a fiscal enactment to raise the revenue of the state Government. It is a kind of tax, which is chargeable before or at the time of execution of a instrument liable to duty.

Where any transaction is required to be reduced in writing, the Stamp Duty becomes payable the moment an instrument is executed, but where an execution of instrument is optional, the transaction alone would not be liable to duty unless a deed is executed which attracts duty.

General Rules of Interpretation

2.4 There are special rules of construction regarding taxing statutes which may be advantageous to note at the out-set.

- (i) Act of Parliament and Legislatures, which impose taxation, are to be construed precisely according to the language used.
- (ii) In construing a taxing statute, regard should be had to all the words used and no addition to the expressed words should be applied.
- (iii) If the wording of a section/article lends itself to two or more interpretation, it is proper to adopt that interpretation which is consistent with the other sections/articles of the Act. If a Section/Article is doubtful or ambiguous in meaning, it must be resolved in favour of the tax payer.
- (iv) Words and phrases are used in the technical and legal meaning if they have acquired one and in their popular meaning if they have not.

2.5 In audit, no interpretation is given unless it is supported by High Court judgment or a Supreme Court judgment or judgment of Tribunal legally constituted or the opinion of Law Ministry/Department or the instructions of the Board itself provided they are not contrary to law. In case where it is felt that the point of view of audit is to be preferred to that of departmental but for which no direct authority in case law is available, reference should always be made to the Central Office.

2.6 Scope of Departmental Instructions.

Departmental circulars have no statutory value. An interpretation placed by the Executive Government can not bind audit or a Tribunal or a quasi-judicial tribunal. They are, merely administrative directions issued by the Executive and must be within the ambit of the law and rules.

2.7 The State Government of the Rajasthan enacted the Rajasthan Stamp Act, 1998 (Act No. 14 of 1999). The main changes in the following sections are as under:-

- (i) Schedule of the Rajasthan Stamp Act, 1998 (under section 3).
- (ii) Section 8 of Rajasthan Stamp Act, 1998 namely payment of duty on copies, counterpart of duplicates when that duty has not been paid on the principal or original document.
- (iii) Section 20 of Rajasthan Stamp Act, 1998 namely payment of duty on certain instruments liable to increased duty in the state of Rajasthan.
- (iv) Section 51 of Rajasthan Stamp Act, 1998 to provide for valuation of under valued instruments.
- (v) Section 57 of Rajasthan Stamp Act, 1998 viz. validity of certificate or endorsement in respect of instruments for which higher rate of duty is payable.
- (vi) Reference in the Indian Stamp Act to Schedule I shall be construed as reference to the Schedule of the Rajasthan Stamp Act, 1998 (under section 90).

CHAPTER-3

Organisation of Registration and Stamps Department

Registration Side

3.1 (i) The control of Registration and Stamps administration vests in Inspector General of Registration and Stamps. He is stationed at Ajmer.

(ii) “Chief Controlling Revenue Authority” means Rajasthan Tax Board constituted under section 88 of The Rajasthan Value added Tax Act, 2003 (Act No. 4 of 2003)

3.2 Section 5 of the Registration Act, 1908 empowers the State Government to form the District, Sub-district and to direct that the limits of the said districts and sub-districts shall be co-extensive with the limit of corresponding districts and sub-districts formed for the purpose of general administration. In exercise of these powers, the State Government has declared Additional Collector to be the Registrar of the Corresponding district.

3.3 The State Government has also appointed Deputy Inspector General of Registration and Stamps. Their functions are those of the Collector Stamps. The whole time sub-registrars have been posted at 68 important District/Tehsil Headquarters, looking at the volume of registration work involved there. Tehsildar and at certain places Naib Tehsildars have been appointed as ex-officio Sub-Registrars. Besides this, the Managers of Nationalised Banks are also empowered to register the documents presented by the agriculturist to them in view of money advanced by the Bank to them for agricultural purposes. A copy of such documents is however sent by the Bank to the Sub-Registrar concerned for posting in the Additional Books of Registration for the purpose. (Jurisdictions of DIG's shown in appendix-I)

3.4 The duties and powers of the Inspector General, Registrar and Sub-Registrars have been prescribed in part –XI (Section 51-70) of the Registration Act, 1908.

3.5 Stamps Depots: -All the District Treasuries Function as Depots of Stamps.

3.6 Stamp Vendors: -The Treasuries and Sub-treasuries are also ex-officio Stamp Vendors and sell stamps of the value of Rs. 5000/- and above. The stamps below value of Rs. 5000/- are sold by Licensed Stamp Vendors who obtain supply from the Treasuries/Sub-treasuries.

CHAPTER-4

Stamps Duty on Instruments

4.1 (i) Though Stamp duty is leviable on instrument and not on the transaction, it is the substance of the transaction as embodied in the instrument and not the form of the instrument that determines the stamp duty. The mere fact that a person chooses to give a certain title to an instrument by no means makes it that instrument. For finding out the true character of an instrument one has to read the instrument as a whole and then find out its dominant purpose and stamp covers every thing accessory to that object*.

(ii) Following documents have been held as instruments comprising distinct matters :-

- (a) Covenant in a lease to sell leased house as well as other houses.
- (b) An instrument whereby new trustees are appointed and trust property is conveyed to them.
- (c) A Document evidencing a lease and agreement for sale of fixtures and stock in trade on the premises leased.

(Authority)

- 1. Love-lock Vs. Franklyn (1846) 82/3571.
- 2. Hadget Vs. Commissioner of Land Revenue (!977) 3Ex. D46-26WR(Eng.)115.
- 3. Conder Vs. Drakeford (1811) 129ER 151.

(B) Instrument not comprising distinct matters.

- (1) A Sale deed in which the vendor mortgages land, not included in the sale, as security for due performance of his covenants.
- (2) A lease which contains a covenant entitling the lessee to buy the premises.

(Authority)

- (1) AIR 1920 M-225-56/C/154-43/M-365 (FB)
- (2) Wirthington Vs. Washington (1848) 5-CB/635(1848) 136 ER 1027.

4.2 Instrument relating to several distinct matters

An instrument comprising or relating to distinct matters is called a multifarious instrument and is chargeable with the aggregate amount of the duties with separate instruments comprising such matters. The expression 'distinct matters' means distinct transactions.

(Authority-Section 6 of the Rajasthan Stamp Act 1998)

*AIR 1977 SC 500

4.3 Instrument coming within several descriptions

Where an instrument is so framed as to fall under two or more articles with different rates of duty, it shall be charged at the highest of all such rates of duty.

(Vide Section 7 of the Rajasthan Stamp Act 1998).

4.4 The Government Corporations and companies viz. RSRTC, RFC, RIMDC, RWHC, & GSM etc. who also raise loans by issue of the bonds debentures or other securities are liable to stamp duty under concerned articles of the Act unless remitted or reduced by the Government under section 9 of the Rajasthan Stamp Act 1998.

4.5 Transaction in consideration of Debt etc.

Where any property is transferred to any person in consideration, wholly or in part, of any debt due to him, or subject either certainly or contingently to the payment or transfer of any money or stock whether being or constituting a charge encumbrance upon the property or not, such debt money or stock is to be deemed the whole or part, as the case may be, of the consideration in respect where of, the transfer is chargeable with advalorem duty (section 27 of the Rajasthan Stamp Act 1998).

In case of sale of property subject to a mortgage or other encumbrance, any unpaid mortgage money or money charged together with the interest (if any) due on the same shall be deemed to be part of the consideration for the sale. The phrase "subject to a mortgage or other encumbrance" qualifies the word "sale" and not the word "property". If mortgaged property is sold immediately subject to mortgage, only in that case the explanation to section 27 applies. In cases where property subject to a mortgage is transferred to the mortgagee, he shall be entitled to deduct from the duty payable on the transfer the amount of any duty already paid in respect of the mortgage.

(Vide explanation below section 27 *ibid*)

4.6 Facts effecting duty to be set forth in the instrument

Under section 30, the parties to an instrument are bound to set forth truly and fully all the facts and circumstances effecting chargeability of an instrument. When the parties fail to do so they would render themselves liable to punishment under section 75 of the Act

4.7 Adjudication as to Stamps

If the document is not properly stamped and the person executing the same wants to proceed with effectuating or using it for the purpose of evidence, he is to make up the duty and under section 32, the collector will then make an endorsement and the instrument will be treated as if it was duly stamped.(AIR 1961 S.C. 787)

The collector's determination under section 31 of the Stamp Act as to the stamp duty payable on an instrument is final and conclusive only in cases where the collector follows up his adjudication under section 31 by a relative endorsement on the instrument itself under section 32 to the effect that proper duty has been fully paid or in cases where he expressed the opinion that no duty is payable makes an endorsement to that effect on the instrument itself, however, where the collector has not certified by endorsement on the instrument either in terms of section 32 (1) or in terms of section 32

(2) his adjudication as to stamps duty on the instrument does not debar other authorities to examine or re-examine the question of proper duty. (AIR 1977 Madras 10)

Note 1 Clerical or arithmetical mistakes in judgments, decrees or orders or errors arising therein from any accidental slip or omission may at any time be corrected by the court either of its own motion or on application of any of the parties.

(Section 152 of the Code of Civil procedure-1908)

Note 2 When either parties feel aggrieved about the stamp duty and an application is made under section 67 and it involves substantial question of law, the Chief Controlling Revenue Authority (Tax Board) is bound to state the case and refer it to High Court.

4.8 Determination of correct value

If the registering officer has reason to believe that the value of the property or consideration has not been truly set-forth in the instrument, he may (either before or after) registering such instrument, send it, in original to the collector to determine the value or consideration and to assess and charge the duty in conformity with such determination vide section 51.

The collector is also empowered to call for suo-moto and examine any instrument not referred to him by registering authority for the purpose of satisfying himself as to correctness of the value or the consideration vide section 51(5) of the Act.

4.9 Where a deed of rectification of previous document creates, transfers, limits, extends, extinguishes or records of rights, it is an instrument with in the meaning of Stamp Act and is liable to stamp duty under which it falls. But where a rectification is necessitated due to object in a deed or a deed wrongly described, the alteration merely makes the contract what it was originally intended to have been and no new stamp is necessary.

The decisions under section 35 and 36 of the Stamp Act being of an administrative character they may be commented upon by audit, where justified. However, where serious mistakes come to the notice of the audit or the amount involved are substantial, these may be reported to Headquarters Office before the audit comments are reported to the department/Government. It is needless to mention that on matters relating to adjudication, it would be desirable to proceed with due caution.

(CAG of India letter No. 289/RA-II/61-62/dated 22.4.78 addressed to A.G.Raj. Jaipur).

4.10 Alteration in instrument previously executed

Any material alteration made with the consent of the parties, in an instrument after it is complete, renders a new stamp necessary as the effect is to make it in substance a new instrument. An alteration is considered material when it changes the legal effect of the instrument. Immaterial alteration and alteration made in furtherance of the original intentions are not material changes as also the alteration with a view to correct mistake.

4.11 Instrument Chargeable with duty

The important kinds of instruments chargeable with duty as mentioned in schedule of the Rajasthan Stamp Act, 1998.

1. **Adoption Deed** (Art.3)

Deed of adoption which recites the fact of adoption and conveys the property of the adoptive father to the adopted son in the life time of the former, is chargeable to stamp duty as gift on the value of property transferred.

2. **Agreement relating to deposits of title deeds** (Art 6)

A mortgage by deposits of title deeds is a form of mortgage recognised by section 58 of Transfer of Property Act. It can be effected in certain towns and operates as an agreement to deposit the title deeds and has all the ingredients of a simple mortgage. The document of mortgage by deposit of title deeds is chargeable under Art.6.

3. **Bond** (Art. 14)

The definition of a bond in sub section vi of section 2 of the Rajasthan Stamp Act, 1998 requires that a person should oblige himself to pay money to another on certain condition. There must be an express obligation to pay. Mere acknowledgement of a pre-existing liability is not a bond, unless the document contains an obligation itself for the payment of the amount.

The essential feature of a bond, as per the definition, is that the instruments containing express obligation to pay money to another should be attested by witness and should not be payable to orderer or bearer. It should also be kept in mind that the definition of term 'bond' is not exhaustive and it starts as 'bond includes' which means that there may be other type of instruments also which may be charged as bonds. Accordingly the real test to decide whether a particular document is bond or not, is to find out after reading the document as a whole. An attested agreement containing a convenient to pay money and not payable to order to bearer has been held as bond.

(Authority-Mulabux Vs. Munna Lal AIR 1939. A-205)

4. **Cancellation** (Article 16)

An instrument by which any instrument previously executed is cancelled falls under this category. In cases where a property has been conveyed by deed of conveyance, the deed can not be cancelled. If it is desired to retransfer the property, a fresh conveyance has to be executed.

5. **Conveyance** (Article 21)

All transfer of property movable or immovable or sale or otherwise and not otherwise specifically provided for by the schedule are chargeable as conveyance as defined in Section 2(xi) of the Rajasthan Stamp Act, 1998. The transfers otherwise provided for in the schedule are composition deed, exchange of property, Gift, Lease, Mortgage, Re-conveyance, Release, Settlement etc.

The subject matter of conveyance must be property. Property is that which belongs to a person exclusive of others and can be subject of bargain and sale to other. Actual transfer of property is an essential feature of conveyance.

6. On a certificate of sale in respect of property sold by public auction by a civil or Revenue court the same duty as on a conveyance (No. 21) for consideration equal to the amount of the purchase money is chargeable.

7. The following cases are examples of the cases of documents which have been held/not held as conveyance.

A. Documents held as Conveyance

- (a) Where in pursuance of a scheme under Section 394 of the Companies Act 1956, the official liquidator transferred the assets and liabilities of the company to another company and the latter floated a number of Joint Stock Companies which took over for consideration, assets of the company in liquidation under deeds of indenture from the transferees company.
- (b) A document whereby the benefit of a contract is assigned.
- (c) Where property is sold to a company and purchase money is received but no conveyance is executed and such company sells property to another company and owners representative executes deeds in favour of second company.
- (d) An agreement to purchase equity of redemption.
- (e) Where the share holders of a company convey their right in an estate to the company for a certain sum of money payable in shares and debentures of the company.

(Authority-Sahayanidhi Virudhinagar Ltd. Vs. Subrahmanyam Nadar 1951, M-209/1R(1951) M-3).

(B) Documents not amounting to conveyance

- (a) An agreement of sale of property even though accompanied with possession.
- (b) A document whereby a benami auction purchaser relinquishes the claim he might have in respect of property because of being a certified purchaser is not conveyance. It is a release-2.

8. Exchange of property (Article 29)

The stamp duty is chargeable as on a conveyance (No. 21) for a consideration equal to the value of the property of the greater value as set forth in the instrument. If both the properties are of equal value, the duty is payable on the value of either property.

9. Further Charge (Article 30)

This article applies to instruments of mortgages whereby any further liability is created by the mortgagor on the property already mortgaged. In such a case following two conditions should be fulfilled:-

- (i) the property should be the same as already mortgaged for a lesser sum.
- (ii) the parties of the documents should also be the same.

If the mortgaged property is further mortgaged with another person, it would not constitute further charge nor it would be further charge where in properties are different. In both such cases it would be a fresh mortgage.

10. **Gift (Article 31)**

The document of gift requires stamp duty as for conveyance (Art.21). It would, however, be seen that if section 2(xxxiv) of the Rajasthan Stamp Act, 1998 does not apply to a transfer without consideration the instrument would be liable for higher duty prescribed by this article.

A Will is intended to take effect after the death of the grantor and disposition made by Will does not fall under this article.

11. **Lease (Article 33)**

The term 'Lease' has been defined in section 2(xxi) of the Rajasthan Stamp Act, 1998 for purposes of stamp duty. The lease must be of immovable property and the premises of such immovable property should be transferred to another person who is called the tenant or lessee. The rent deeds or '*Kirayanamas*' are one of the species of 'Lease'. The stamp duty in such cases is determined with reference to the periodicity of lease, as per Article 33 of The Schedule of the Rajasthan Stamp Act, 1998. It should be carefully noted that where the lease is granted for fine or premium or money advanced including any security deposit as in the case of a mining lease, the stamp duty should be determined separately for average annual rent and the money advanced and not the aggregate consideration comprising of amount paid in advance and the average annual rent. In no case any amount be added twice for determination of consideration in such cases.

Note 1:-In case of transfer of mining lease for 99 years providing for payment of annual royalty, stamp duty should be calculated on the total amount payable by the lessee for 99 years (Dwar Khand Cement Co. Ltd. Vs. State AIR 1939 Bon 215).

Note 2:-A lease executed by an agriculturist for cultivation is exempted from duty. The purpose of cultivation is equivalent to agriculture. As to the meaning of agriculture see the under mentioned cases (1) Comm I.T. Vs. Benoy Kumar AIR 1957 SC 768,(2) Nardeo Singh Vs. Addl. Comm; 1960 RLW 625, (3) Immamali Abdul Kadar Vs. Rani Privati AIR 1937 Nag 289; (4) Korf Mal Vs. Saligram AIR 1924 P(1).

12. **Mortgage deed (Article 37)**

The essential ingredients are (as per definition given in section 2(xxiv) of the Act.).

- (i) the instrument must be for the purpose of securing money advanced or to be advanced by way of loan or an existing or future debt or the performance of an engagement.

- (ii) one person must transfer or create to, or in favour of another, a right.
- (iii) Such right must be in respect of specified property; and.
- (iv) the transfer must be valid in law.

The mortgage are of two kinds viz.

- (i) Simple mortgage :-When possession is not given of the property or any part of the property comprised in mortgage deed, the duty as on bond (Art. 14) is charged.
- (ii) Mortgage with possession:-When possession is given by the mortgagor, then higher duty as on conveyance (No. 21) is charged. The Act provides that where the mortgaged property is leased by the mortgagor to the mortgagee, the mortgage is deemed to be with possession.

(V) (A) Document held to be mortgage deed

In the following cases, the instruments have been held to be mortgage deeds:

- (a) An instrument whereby mortgage by deposit of title deeds is effected and the mortgagee is authorised to appoint a receiver and to call upon the mortgagors to execute a mortgage in English form is mortgage deed.
- (b) An instrument evidencing agreement to secure repayment of a loan for which a pronote has been give as collateral security.

(Authority-1 Kamla Ranjan Roy 1 IR (1937)2 Col. 486-41 cwn 961), 2. QE Vs, Devendra Mitter 27 c 587.

(B) Document not amounting to mortgage.

The following documents do not fall within the definition of mortgage deed.

“An instrument evidencing a transaction by which a sum of money is advanced by a distributor to a producer of film which is under preparation and specified rights in such film are created in favour of the distributor to secure realisation of his dues.”

(Authority –AIR1978 N 319 (FB) cc (Rev. Authority) Vs. Sunder Sharma Picture)

13. **Partition** (Article 42)

The definition has been given in section 2(xx)-The real test for determining a deed of partition is whether there was any property of which the parties were co-owners and that property was being divided in severalty. The expression ‘Co-owners’ occurring in section 2(xx) has got a wider connotation and includes all kinds of ownership and is not confined to the strict sense of that term. Parties need not, really be co-owners of the property in the eyes of law. It would suffice if they purport to be co-owner of the property and divide or agree to divide in severalty

The purpose of Article 42 is to tax the share divided and not the residue and the largest share is regarded as residue irrespective of at whose instance the partition is made. But when all the shares are equal, one of such shares is treated to be the residue.

When a court in a suit of partition passes a final decree that the property be sold by auction and the sale proceeds be distributed amongst the share holders in proportion to their shares, the final decree is an instrument of partition within the meaning of section 2(xx).

The definition of instrument of partition has been modified by Rajasthan Stamp Act, 1998 (Act No. 14 of 1999) so as to include

- (i) a final order for effecting a partition passed by any revenue authority or any civil court,
- (ii) an award by an arbitrator directing a partition and
- (iii) When a partition is effected without any such instrument, any instruments signed by the co-owners and recording whether by way of declaration of such partition or otherwise, the term of such partition amongst the co-owners. Therefore, instruments falling under these categories are chargeable as instruments of partition.

(A) Documents held to be instruments of partition:-

The following documents have been held to be instruments of partition:

- (a) A compromise which results in a division of properties practically into two equal shares.
- (b) A document by which division of outstanding (*aasamis*) is made.
- (c) Documents whereby two brothers take money, movables and securities in lieu of their shares in family property and execute releases in favour of the eldest brother.
- (d) An agreement to divide family property in accordance with the award passed by the arbitrators.
- (e) An instrument whereby partners divide “Aasamis” of the firm but remain joint in respect of other items.

Authority:

1. AIR 1958 AP 457
2. AIR 1955 HY 17
3. ILR 45 B 75-81C 632(SB)
4. Vasan ji Hasi Bhai in re-15 B 677
5. Chotu Ram Vs. Ganesh, 3 B Om IR 132

(B) Documents not held to be instruments of Partition

- (a) A document containing schedule of properties allotted to each of executants by Panchayat and conveying acceptance thereof and agreeing to execute a deed of partition lateron.

- (b) A document which acknowledges the fact that the executant was taking away his share of property and the remaining share belonged to others, being a record of family arrangement.

Authority:

- (1) Devasikamani Goundar Vs. Audarmuth Goundar (1955) 1 in IJ 457-68
Mad LW 146
(2) Bhudal Chatterjee Vs. Gangopadhya, AIR 1928 C 705.

14. **Power of Attorney** (Art. 44)

Under Article 44 of the Second Schedule to the Rajasthan Stamp Law (Adaptation) Act, 1952, the powers of attorney have been classified into two categories (i) General Power of Attorney and, (ii) Special Power of Attorney. It sometimes happens that what amounts to a conveyance is effected by means of power of attorney given for consideration and authorising the attorney to sell any immovable property; such a document is chargeable to duty as a conveyance (No.21) for the amount of consideration. A power of attorney is revocable except when made for consideration (Refer Board of Revenue Vs. Aurther Paul AI 1956 SC 35)

15. **Release** (Article 48)

A release deed can only feed title and renouncement must be in favour of a person who already has a title to an estate. It is not correct to say that the release deed is valid only in a case where it is gratuitous, it operates as a valid release deed even if it recites some benefit to the executant simultaneously with the act of release. Obviously the document of release is executed amongst co-owners and co-sharers of property, under such a document any one or more than one co-sharers can relinquish his/their shares in favour of another co-owners/ co-sharers thereby enlarging or making further the share of transferee. The co-owners are entitled to enjoy the property in part or in full. As such a release is valid even if it recites some interest to the executant.

16. **Settlement** (Article 51)

According to Section 2(xxxiv) of the Rajasthan Stamp Act, 1998, settlement is a non-testamentary disposition, in writing, of movable or immovable property made;

- (a) in case of marriage;
- (b) for the purpose of distributing property of the settlor among his family or those for whom he desires to provide or for the purpose of providing for some persons dependent on him; or
- (c) for any religious or charitable purpose, and includes an agreement in writing to make such disposition and, where any such disposition has not been made in writing, any such instrument recording whether by way of declaration of trust or otherwise, the terms of any such disposition;

The essential ingredients of any such settlement are as under :-

- i. That there shall be a non-testamentary disposition of movable or immovable property in writing. It need not be the property of the settlor for purpose of Clause (a) and (c) of section 2(xxxiv).
- ii. that the purpose must be distributing property of settlor.
- iii. that under second part of Clause (b) there is no requirement that instrument must contain a provision for distribution of property. It only requires a disposition of property for the purpose of providing for same person –a person dependent on the settlor.
- iv. that to be a settlement the instrument must be executed for one of the purposes mentioned in section 2(xxxiv).
- v. that the interest is immediately transferred to the donee.
- vi. that the definition suggests the creation of separate interest in favour of several persons who may have a legal or moral claim on the settlor or for whom he may desire to make a provision.

Documents held to be settlement deeds

In the following cases it was held that the transaction amounted to settlement:

- (a) where to settle dispute between two brothers, two documents were executed as a result of which one brother conveyed all his property to the other who in turn undertook to maintain him during his life.
- (b) Where an instrument conferred a right of enjoyment for life on donee and the property was to revert thereafter to settlor and his heirs.
- (c) Where the disposition was for a benefit of a single member of the family who was given only a right of residence therein.

Authority

1. In SC Someshwar Dutt AIR 1915 A-198
- (2) Reference 21 M 422.
- (3) Civil reference No. 18 of 1887 (bombay) referred to in AIR 1967 B 369.

4.12 In the preceding para only the important type of documents which frequently come across during audit have been summarised for facilities of audit parties. There also exist other type of instruments which bear nominal stamp duty if presented for registration. In these all such cases reference should always be made to the provision of the law.

CHAPTER-5

General Principles of Registration

5.1 The documents dealt in under the Stamp Act and Registration Act broadly fall into two categories viz.

(i) the document of which the registration is compulsory and, (ii) the document of which registration is optional. Section 17 and 18 of the Registration Act, 1908 as adopted in Rajasthan, incorporate details of the documents which should be registered compulsorily or otherwise.

5.2 A document relating to any immovable property, the value of or consideration of which is above Rs. 100/- and above is required to be registered compulsorily (Section 17 of Registration Act.)

5.3 A sale is not complete till legal ownership passes, no matter whether there has been payment and delivery, and a preemptory title in the case of property worth more than Rs. 100 does not arise until after registration. The registration of a document is deemed to be complete under section 61(2) of the Registration Act only when the document has been copied into the margin of the Registration Book as required by the section 61(1) of the said Act. As between the parties to the sale, the sale is complete and takes effect from the date of execution of the deed but as between third party and purchaser it takes effect from the date of registration.

(Authority- Domini Kuer Vs. Ram Saran Lal, AIR 1957 Pat 545 and Bebir Ganai Vs. Mohd Samil, AIR 1960 J&K 112)

5.4 A registration is complete when registering officer has complied with sections 60 and 61. But, even though the registration is complete at a later date, yet, by virtue of Section 47, the registered document operates from the date of its execution, under section 61(2) of the Registration Act a document shall be deemed complete only when it is registered as provided by section 58 to 61(1) and not otherwise.

5.5 The document should be written legibly and clearly in the language commonly used in the district. If any document presented for registration is in language which the registering officer does not understand, its registration can be refused unless a true translation of the document is furnished in the language commonly used in the district. (Section 19 of the Registration Act.)

5.6 The document reciting non-testamentary disposition of immovable property can be accepted for registration only when they contain full description of the property sufficiently to identify the same. Accordingly, the document of sale of land should contain Khasra Nos. kind of Land, annual rent payable etc. The document of sale of house property in a village should contain full details of its situation. Where plots of land and houses in urban area are sold or transferred, the document should be accompanied by site plan, copy of patta, maps etc. (Section 21, 22, of Registration Act.).

5.7 Section 23 of the Registration Act provides for a period of four months for presenting a document other than a will, the day on which the document is executed should be excluded. Section 25 'ibid' provides for a further period of four months in case of urgent necessity and unavoidable accident on payment of fine. But such documents should be accepted for registration on the approval of the District Registrar. Section 34 provides that no document shall be registered unless the person executing document appears before the registering officer within the time allowed for presentation under section 23 and 25.

5.8 The place of registration of documents as per section 28 of the Act is the office of the Sub-Registrar in whose jurisdiction whole or some portion of property to which such document relates is situated. If no part of the property is situated within the sub-district where it is registered the registration is void.

5.9 There is no time limit prescribed in the Registration Act, 1908 for presentation of a document of will for registration or deposit with the registering officer; as is fixed for certain other classes of documents (see para 5.7 above). Obviously a document of will may at any time be presented for registration and deposited with the registering officer in the prescribed manner. But this concession is not applicable for a document of 'Adoption' of 'Authority to adopt a child'. In such cases, the document should be presented for registration within four months from the date of their execution or latest within next four months on payment of late fee at the prescribed rates, that too under the approval of District Registrar.

5.10 When a document has been admitted to registration, it should be made over to the registration mauharrir to be copied into its appropriate book without unnecessary delay in the order of its admission. It should be ensured that the documents are copied in the appropriate book without avoidable delay.

5.11 Under Rule 141 of the Rajasthan Land Revenue (Land Records) Rules, 1957, the Tehsildar is required to receive particulars of registered deeds pertaining to all transfers of agriculture lands every month from the Registrar and Sub-Registrar to complete entries in land records. It should be ensured that such statements are timely sent to the Tehsildar. Where registration work is done by the Tehsildar being ex-officio Sub-Registrar it may be verified whether section dealing with registration work sends the particulars in the prescribed form to the land records section.

Hindu Marriage Act, 1955

5.12 The Hindu Marriage Act, 1955 (Central Act) deals with the solemnization of marriage between any two Hindus and lays down conditions and procedure therefore. For the purpose of facilitating proof of the marriage under Section 8 of the Act, State Government have been empowered to make suitable rules.

5.13 Registration of Marriage

The Government of Rajasthan has appointed all District Registrars as Marriage Registrars within their respective jurisdiction. Detailed instruction regarding procedure, maintenance of Hindu Marriage Register and Fees to be collected is contained in the Rajasthan Hindu Marriage Registration Rules 1957.

CHAPTER-6

Records, Registers and Returns of the Registration

6.1 The various important records maintained by the registration offices, their purpose and audit checks are described in this chapter.

6.2 Every registering officer is required to maintain the following books for the purpose noted against each:-

1. Book No. 1:-It is the register of copying the non-testamentary documents relating to immovable property as defined in Section 17 and 18 of the Registration Act, and are not for Wills.

2. Additional Book No.1:-This volume is opened with the sanction of Inspector General of Registration and Stamps in any office where documents on printed or lithographed forms are used. This volume is part and parcel of book No.1. The detailed procedure prescribed in Rule 33 of the Rajasthan Registration Rule, 1955 for its maintenance should be followed.

3. File Books:-This may be subsidiary to Book No. I, III and IV in which maps, site plans, certificate of sales etc. are kept in respect of a property and translation of documents where these are numerous and can not be posted with the registration book to which they relate. The instructions contained in Rule No 34 and 35 *ibid* should be followed for its proper maintenance.

4. Book No. II :-It is the register for the records of reasons for refusal to register any document.

5. Book No, III:- It is the register for which Wills and Authorities to Adopt are copied. Rule 48 *ibid* is relevant to ensure that correct document has been entered in this compilation. It shall be noted with case that an authority to adopt, registration of which is compulsory should be copied in this compilation where a document of adoption itself should be entered in Book No. IV.

6. Book No IV:-It is the miscellaneous register in which all documents registered under clause (d) and (f) of section 18 which do not relate to immovable property, are entered e.g. gift of movable property, powers of attorney, document of adoption etc. Neither this book nor its indexes are open to public inspection. Copies of documents can be supplied to related persons or their representatives on payment of prescribed fee.

7. Additional Book No. IV:-A special volume of Book No. IV in the form of file book with numbered butts may be opened with the sanction of the Inspector General of Registration & Stamps in the circumstances indicated under item No. 2 above.

8. Book No. V:-This is a register for recording transaction relating to the deposit and withdrawal of sealed wills. The facts of removal of will under orders of the court-vide section 46 of Registration Act should be noted in red ink in this volume.

9. Book No. VI:- It is the register for recording brief abstracts of powers of attorney authenticated under section 33 clause (a) of the Registration Act.

10. Book No. VII:- It is the register of visits and commission maintained under section 31,33 and 38 of the Registration Act when registration is required to be done in Jail or at the residence of the executant.

11. Book No. VIII:-This is the register of thumb impressions maintained for the purpose of identification of the parties.

12. Register of unclaimed documents:-It is maintained in form of 15 (Rule 22 of the Registration Rules, 1955)

13. Indices:-The indices in respect of each registration book are required to be prepared on printed forms supplied from the Government Press. The maintenance of indices is necessary to have a search of the document subsequently. The instructions of preparation of these indices are outlined in Rule 59 to 72 of Rajasthan Registration Rules.

6.3 The Registration books are the important Government records. Audit should therefore ensure that these are maintained strictly in accordance with the rules and that the documents are copied in the correct book relating to it.

6.4 The following subsidiary books are also maintained in all the registration office:-

(a) **Fees Book:-**The fees book is kept in form 14 of Appendix-I of Rajasthan Registration Manual. It is written up daily. The registration fees, coping fees, miscellaneous fees should be shown separately. The daily total must be verified by registering officer.

The fees realised shall be deposited into the treasury or sub treasury, daily or next day (Ref. rule 73 ibid).

(b) **Cash Book:-**A cash Book in form No. 21, Appendix-I ibid, will be maintained in each office.

(c) **Receipt Book:-**It is in form No. 9 Appendix-I ibid. It must contain particulars for identifying the document presented for registration, for acknowledgement of its receipts for registration. It should be filled up in triplicate and two copies be torn off and given to the person presenting the document at the same time as the receipts for the fees. At the time of the delivery of the document after registration, the second copy of the receipt may be obtained and posted with the counter foil.

(d) **Order File:-**It is guard file where all the orders on the subject either received from the Inspector General or Registration and Stamps, District Registrar etc. should be kept for reference and guidance.

(e) **Minute Book:-**This should be maintained in form No. 15 (Appendix-I) of Rajasthan Registration Rules as indicated in Rule 82 ibid.

- (f) **Register of Deficit Stamp Duty and Registration Fee:-** This register is maintained in form No. 24 of the Rajasthan Registration Rules wherein all the cases will be noted in which Stamp Duties are short levied or registration fees short charged, which may be pointed out at the time of internal checks or audits conducted by the Accountant General as well as cases noticed departmentally. Recoveries made from parties concerned are also watched through this register.
- (g) In addition to above records the following records/register should also be examined at the time of audit:-
- i Remission of Fines and Refund of Fees.
 - ii Challan Register.
 - iii Physical Verification Register.
 - iv Thumb Impression Register.
 - v Search Register.
 - vi Impound Register.
 - vii. Review of outstanding paras in Old Inspection Reports
 - viii. Register of Visits and Commission.
 - ix. Case Register.
 - x. Register of Powers of Attorney Authenticated.
 - xi. Register of Deposit of Wills/Withdrawals.
 - xii. Subsidiary Book of S.No. i to xi
 - xiii. List of Register of Registered deed writers and stamp sellers, fall in the jurisdiction of Sub Registrar, related records.
 - xiv. Sanctioned DLC Rate with minutes of the meeting during the period of Audit.
 - xv. Old inspection Reports (A) A.G. and (B) Internal Audit.
 - xvi. Various returns files (monthly, yearly, and other maintained in the office).
 - xvii. Information regarding theft, embezzlement and losses.
 - xviii. Information regarding Computer Performa.

CHAPTER-7

Procedure of Audit and Audit Checks.

7.1 The audit of documents registered by the District Registrar and Sub-Registrar in a particular year will be done annually in the course of next year (Authority C.A.G. letter No. 1320-Rev.A/8-73 dated 5.3.1973). The local audit party will consist of one AO/Sr.AO, two AAO/Sup. and one auditor, all trained in Registration and Stamp Laws. The quantum of audit days, periodicity of audit etc. are determined every year in the audit planning by the Accountant General and approved by the Central Office.

7.2 Besides the specific instructions given in subsequent paragraphs, the general instructions issued by C.A.G. from time to time regarding the conduct of local audit drafting and discussion, issue and disposal of audit inspection report, should be observed in connection with local audit of Registration Offices. The officers and staff engaged in audit should have clear distinctions between expenditure audit and revenue audit. The main aim of revenue audit is to satisfy itself in general that the departmental machinery is sufficiently safeguarded against error and fraud and the procedure prescribed by the revenue department is followed to give effect to the requirement of law. The revenue audit parties should not waste their time in scrutiny of petty cases. Special attention should be given to the cases where evasion of duty may be heavy or where evasion of duty has been made by misclassification of a particular document in a class to which lesser or negligible amount of duty is payable.

7.3 The programme of local audit of field parties, which are responsible to conduct the audit or Registration and Stamps, should be drawn sufficiently in advance at least one month before the local audit.

7.4 On the first day of local audit the AAO (incharge of the party) should inter-alia make out a list of cases to be checked during local audit from various registration books. The selection list should be approved by the supervising officer when he joins the party. A detailed scrutiny of cases should be undertaken by the Auditor according to the allocation of work.

7.5 The audit of registration fees mainly consists in seeing whether the fees realisable for the services rendered by the Registration Department have been determined correctly, realised and credited promptly to Government account. A test check of registered document as copied in Book No. I, III, IV etc. should be made to see that the registering authority has discharged effectively his duty of verifying that the instruments have been property stamped as required under Rajasthan Stamp Act, 1998.

Appendix-II of this manual contain scope of audit of stamp duty and registration fees. A statement showing distribution of work amongst members of local audit party is given in appendix-VIII

7.6 For facility of audit the scale of stamp duty and registration fee chargeable on various types of documents as per rates prescribed by the Rajasthan Government has been given in appendix-III and IV which may be referred to while conducting audit. This list is however not exhaustive but illustrative only. For detailed list the original modification issued by the State Government should always be referred to.

7.7 During local audit of records kept by sub-registrars and District Registrars. the following points should be seen:-

- (i) Fees for the services rendered have been correctly levied in accordance with the table of the Registration fees prescribed by the Government of Rajasthan vide notification No. F 2(1) FD/Gr IV/76 dated 9th March, 1976.
- (ii) Proper receipts are issued for the fees realised.
- (iii) Check of main and subsidiary cash-book to see that all moneys received are accounted for in the subsidiary cash book and deposited into the treasury, supported by treasury receipt challan.
- (iv) Fines levied under part-XIII of Rajasthan Registration Rules 1955 are actually levied and collected.
- (v) Monthly reconciliation is done between the departmental figures with those of the treasuries.
- (vi) Remissions of fines and refunds have been authorised by competent authority. Discretionary powers need not be challenged.
- (vii) Scrutiny of internal Inspection Report.
- (viii) Proper account is kept of the receipt books.
- (ix) Whether all the documents registered were duly stamped, where necessary.
- (x) Whether the documents had been copied into their proper register books and the registering officer had jurisdiction to register them.
- (xi) Register No. VII showing visits and commissions should be scrutinised with reference to Article XIII of the table of Registration fees.
- (xii) Scrutiny of all registers maintained to see that departmental instruction issued for their maintenance are followed.
- (xiii) Register of unclaimed documents be seen to ensure that instructions contained in Rule 22 of the Registration Rules 1955 have been followed.

- (xiv) In a number of cases, Government of Rajasthan has granted remissions and reductions from payment of stamp duty and registration fees. In scrutiny of such cases, it should be seen that a particular document falls under the category in which remission or reduction is permissible. The Rajasthan Stamp Act, 1998 contains details of such remissions and reductions in Stamp Duty. Similarly, the Rajasthan Registration Manual contain details of cases in which exemption from payment of registration fee is permissible. The latest orders issued by the Government should also be kept in view and auditor should make himself conversant with such cases.
- (xv) Appendix V and VI to this compilation respectively contain details of cases the registration of which is compulsory and optional. Our objections are based on the documents registered in a registering office. It makes little difference whether registration of a particular document is compulsory or optional.
- (xvi) The register of deficit stamp duty and registration fee should be carefully checked in order to ensure that prompt action is taken to realise the outstanding Government dues, it is properly closed and outstanding is correctly exhibited in the prescribed returns, if any. The long outstanding items, of which recovery is not possible, are not unnecessarily carried over from year to year. Instead, action is taken to get them written off under competent sanction.

7.8 Utmost care should be bestowed in drafting audit memo or the local audit report in temperate language. They should be continuously worded. Wording should not be indicative of any direction to the departmental officer. It should only bring out the omission that appeared to have occurred at the time of accepting the document for registration and not impounding the case with the collector after registration.

7.9 The local audit report should be drafted on the last day of local audit as far as possible by the Gazetted Officer himself from the material available in the rough sheets and audit memos and the draft report should be discussed with the Registrar or Sub-Registrar as the case may be. The local audit report should be in three parts:-

Part-I Introduction :- This part may commence with an overview of the audit unit and may provide its functional/geographical jurisdiction, budget, financial performance, scope of audit, audit sample, auditing standard and organizational goals.

Part-II Audit Findings :- Findings may be arranged in to distinct parts – part II A and part-II B – The first part comprising significant audit findings and the II part – Comprising other incidental findings relating to regularity and propriety aspects.

Part-III Follow up on findings outstanding from previous reports :- Indicates the progress of settlement of audit findings outstanding from previous inspection report and list out the findings that continue to be outstanding.

Part-IV Best Practices :- Any good practices or innovations, if noticed, during the course of audit may be mentioned

Part-V :- Acknowledgement:- Contains the acknowledgement of the extent of audit unit's co-operation and details of persons holding the leadership positions in the audit unit

7.10 The local audit report should be vetted at headquarters of audit office and issued within a month of the completion of local audit duly approved by the Group Officer. The report should be sent to the Registrar or Sub-Registrar and the copy thereof endorsed to the Inspector General Registration and Stamps and the Collector of the District in whose jurisdiction the Sub-Registrars office falls. In case the report contains any important objection which requires the attention of Government a copy of local audit report may also be endorsed to the Government in the administrative department concerned drawing their attention specifically to the paras concerned. The reply should be received through the Collector within one month of the despatch of report. The important cases of irregularities should be brought to the notice of the Government by special letters. A reply to part-III of the Report is not required to be watched in central audit, it is enough if the compliance is watched during next audit.

7.11 The headquarter section is also required to scrutinise all Government orders and notifications, departmental circulars, instructions and classification of documents relating to levy of stamp duty etc. under the relevant laws. Copies of such instructions should also be supplied to all local audit parties. If any issue is to be taken up with the Government Department, it should be referred to promptly and pursued vigorously. A perusal of the Audit Reports of various States in respect of Registration and Stamps Duty paras should also be done in this section and guidance rendered to the field parties regarding various types of irregularities. The section will also be responsible for processing of Factual Statements on Registration and Stamp to be included in the Receipt Chapter of the Audit Report.

7.12 For the facility of local audit parties, a questionnaire is given in Appendix-VII of this Manual. It covers some of the important points to be looked into during local audit and may not be taken as exhaustive. The relevant enactments and rules governing the payment of stamp duty and registration fee and notification and other directions issued by Government and competent authorities should invariably be gone through before taking up the audit.

7.13 The audit findings should be correlated with the records of Income Tax, Wealth Tax, Gift Tax etc. For this purpose, a statement of transfer of property under the registered documents in the proforma given below, which may be of significant value exceeding Rs. 10,00,000.00 (Ten lacs) (except in the case of Gift documents) may be prepared and sent in duplicate with the draft local audit reports to the headquarters (Section responsible for the vetting of reports on the stamps and registration receipts) for onward transmission of one copy thereof to the headquarter section dealing with the local audit report on Income Tax receipts. As regards the documents of Gift, all such cases should be required to be seen by the local audit parties of Income Tax receipts. Where capital gains tax is attracted the headquarter

section (dealing with the local audit reports of Income Tax receipts) will pass on this statement to the local audit parties concerned for correlating the valuation of properties with that reflected in the Income Tax returns.

Proforma

Statement of cases of transfer of properties as per registered documents by the District Registrar..... Sub-Registrar..... (Distt.....)

| S.No. | Document No. | Date of Registration | Name and address of executor | Name and address of transferee |
|-------|--------------|----------------------|------------------------------|--------------------------------|
| 1. | 2. | 3. | 4. | 5. |

| Type of Document | Details of property transferred including its situation | Value or consideration exhibited in document | Remarks if any |
|------------------|---|--|----------------|
| 6. | 7. | 8. | 9. |

Asstt. Audit Officer

7.14 PROPER DOCUMENTATION OF WORK DONE

It will be responsibility of the SAO/AO and/or Party incharge to ensure that proper documentation of the audit work conducted at auditable units is maintained for review by Headquarter Section/Group Officer.

It should, besides other important details as prescribed under MSO (Audit)/ Compliance audit guidelines/Performance audit guidelines, definitely include details of sampling conducted w.r.t. total number of records created during the period of audit, number checked by the party and number of records where objections were seen.

CHAPTER-8

Miscellaneous

8.1 Submission of Inspection Reports.

The Inspection Reports should be sent to the headquarters section by the Section Officer/Asstt. Audit Officer incharge of the audit party within three days of the close of the audit. In case of delay, permission of the Group Officer, RSA should be obtained. The Inspection Report should be accompanied by a title sheet as approved for inspection Reports of Revenue Receipts.

8.2 Calendar of Returns

A calendar of returns shall be maintained in accordance with the instructions contained in para 6.02 of the Manual of General Procedure by Asstt. Audit Officer at headquarter section in the form prescribed for Revenue Sector Audit wing in order to observe due dates prescribed for various items of work. The actual date on which the work is completed should be filled in each case and the calendar duly completed should be submitted to the Branch Officer on every Tuesday and to the Sr. Deputy Accountant General RSA once a month on 3rd Tuesday of the month.

8.3 Scheme of Training

The orders of the C.A.G. envisage a course of practical training for about two weeks in Stamp Law and Registration for Sr. Audit Officer, A.O., A.A.O., S.O., and Auditors before posting in field parties for conducting local audit. The training to them can be imparted by posting them with the field parties who are already trained and conduct the audit of Sub-Registrar, District Registrar of Stamps and Registration.

During training they should study the departmental Manuals and instructions issued regarding registration of documents. They are also required to be well conversant with the Stamp Law, Registration Act and Registration Rules of the Rajasthan Government.

As soon as the practical training is completed an official becomes eligible for posting in the field parties.

8.4 Pursuance of Objection

An objection book and an adjustment register should be separately maintained for recording, watching and pursuance of losses which are recoverable from assessee/parties or which can be written off under orders of competent authority, relating to under charge of stamp duty, registration fee in the local audit report of Stamp and Registration. A progress register of settlement of Local Audit Reports should also be maintained separately in terms of the Group Order No. 46 dated 10.6.1977 issued by RSA-I. The objection books and six monthly objection books should be submitted to the Sr. Dy. Accountant General/RSA in-charge of the wing on 10th of each month duly closed. It should be noted that all objections of money value of Rs. 5000 and above should be settled with the approval of the Dy. Accountant General. In matters of principle and interpretation of law, no case should be dropped

without reference to the C.A.G. (CAG endorsement No. 274-Revenue A 238-65 dated 25.1.1966 file No. OADI/RA/IT/68/II). The returns to be submitted in respect of outstanding objections are shown below;

(i) Particulars of outstanding Inspection Reports and objections:-

A statement of inspection reports pending for over six months and another statement showing the objections outstanding for over six months in the following form should be sent to the C.A.G. every quarter in the first week of June, September, December and March every year. The money value of audit objection should also be indicated in the returns furnished.

Statement of Inspection Reports pending for over six months as on.....

| S.No. | Name of Branch | <u>Opening Balance</u> | | <u>Addition during the quarter</u> | | <u>Clearance during the quarter</u> | |
|-------|----------------|------------------------|-------|------------------------------------|-------|-------------------------------------|-------|
| | | Reports | Paras | Reports | Paras | Report | Paras |
| 1. | 2. | 3. | 4. | 5. | 6. | 7. | 8. |

| <u>Closing Balance</u> | | <u>Arrears in Man days</u> | | <u>Year wise breakup of the closing balance</u> | | |
|------------------------|--------------|----------------------------|----------|---|--------|-------|
| Report | Paras Report | Current Report | Previous | Year | Report | Paras |
| 9. | 10. | 11. | 12. | 13. | 14. | 15 |

Statement showing the objection outstanding for over six months as at the end.....

| S.No. | Name of the Branch | Opening balance | Additions during the quarter | Clearance during the quarter | during |
|-------|--------------------|-----------------|------------------------------|------------------------------|--------|
| 1. | 2. | 3. | 4. | 5. | |

| Closing Balance at | <u>No. of outstanding items</u> | | <u>Arrears in Man days</u> | |
|------------------------|---------------------------------|-----------------|----------------------------|-----------------|
| the end of the quarter | Current report | Previous report | Current report | Previous report |
| 6. | 7. | 8. | 9. | 10. |

(Authority:-CAG's letter No. 286 Rev SR/107-65 dated 6.2.67 and 3976 Rev A/117-65 dated 26.10.1967)

(ii) Standard for exhibiting external arrears:-

The following time schedule for computing the external arrear has been prescribed in respect of outstanding objections:- Outstanding Inspection Report Paras 0.03 Mandays per item.

8.5 Power to settle objections:-

The powers of Accountant General (E&RSA) to waive objections relating to Registration and Stamps Revenue Audit are as below:-

- (i) Cases disclosing errors of procedures or principles should, invariably, be brought to the notice of the department irrespective of the amount involved.
- (ii) In other cases:-
 - (a) Where the amount does not exceed Rs. 100/-, the objection should, subject to limits shown below, be waived by the officers as mentioned below:

| | |
|---|--------|
| Accountant General (Audit) | 100.00 |
| Sr. Dy. Accountant General/Dy. Accountant General | 50.00 |
| Sr. Audit Officer/Audit Officer | 20.00 |
 - (b) Where the objection exceeds Rs. 100/- it should be reported to the department and pursued in audit till it is finally settled.

8.6 Scrutiny of orders.

The orders sanctioning write off of demands should be scrutinised to see (i) that the write off is sanctioned by the competent authority, (ii) that the circumstances in which the loss arose did not indicate serious or willful neglect and that the adequate steps were taken before deciding that the recovery was impossible and that the loss was not occasioned by any defect in the procedure or system or by any failure to observe prescribed rules or statutory provisions or by defective supervision on the part of higher administrative officers.

8.7 Period of preservation of records:-

| S.No. | Category of records | Period or preservation |
|-------|--|---|
| 1. | (a) File dealing with the local audit reports and finally closed if no audit objection is outstanding. | All local audit reports should be kept in revenue audit (Headquarter) Section for a period of five years from the end of financial year in which the local audit report is first issued or till the settlement of all the paras of the local audit report whichever is later. |
| | (b) Files dealing with local audit report and not yet closed (if the audit objection are still outstanding in the report). | Till the settlement of all the paras of local audit report or five year whichever is later |

In both the cases the record should be sent (after expiry of preservation period) for destruction after careful review.

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|----|--|---|
| 2. | Policy files containing instruction of the C.A.G. from time to time regarding preparation of material for the Audit Report. | Permanent. |
| 3. | Files dealing with material to be collected/being collected by outside parties for Audit Report. | Three years from the end of the year in which Public Accounts Committee have issued report on the concerned audit report. |
| 4. | Files dealing with material for Audit Report on Revenue Receipt already sent to C.A.G. for approval for inclusion in the State Audit Report. | As per item No. 1 above. |
| 5. | Files dealing with various instructions and directions issued by the C.A.G. from time to time regarding the scope of audit. | Permanent. |
| 6. | Digest of important cases. | Permanent. |
| 7. | Audit programme files. | Three years from the end of the year to which it relate. |
| 8. | Classification issued by Government. | Till they are included in the bulletin if any, published either by Government or compiled by Audit. |
| 9. | Bulletin referred to in item 8 above. | Permanent. |

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| <p>(Authority CAG circular No 17(a) of 1969 issued in letter No. 1987 Rev. A/357/69 dated 10.9.69.)</p> |
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CHAPTER – 9

Best International Practices of Audit

9.1 Internal Control

Components of Internal control and roles and responsibilities of audit

9.1.1 Components of internal control

Internal control is designed to provide reasonable assurance that the entity's general objectives are being achieved. Therefore, clear objectives are prerequisite for an effective internal control process.

Internal control consists of five inter-related components i.e. control environment, risk-assessment, control activities, information and communication and monitoring.

The **control environment** is the foundation for the entire internal control system. It provides the discipline and structure as well as the climate which influences the overall quality of internal control. It has overall influences on how strategy and objectives are established, and control activities are structured.

Having set clear objectives and established an effective control environment, **an assessment of the risks** facing the entity as it seeks to achieve its objective provides the basis for developing an appropriate response to risk.

The major strategy for mitigating risk is through internal control activities. Corrective actions are necessary complement to **internal control activities** in order to achieve the objectives. Control activities and corrective actions should value for money. Their cost should not exceed the benefit resulting from them (cost effectiveness).

Effective **information and communication** is vital for an entity to run and control its operations. Entity management needs access to relevant, reliable, timely communication related to internal as well as external events. Information is needed throughout the entity to achieve its objectives.

Finally, since internal control is a dynamic process that has to be adapted continuously to the risks and changes an organisation faces, **monitoring** of the internal control system is necessary to ensure that the internal control remains tuned to the changed objectives, environment, resources and risks.

These components define the recommended approach for internal control in government and provide a basis against which internal control can be evaluated. These components apply to all aspects of an organisation's operations.

9.1.2 Roles and Responsibilities

Everyone in an organisation has some responsibilities for internal control

Managers are directly responsible for all activities of an organization, including the internal control system. Their responsibilities vary depending on their function in the organisation and the organisation's characteristics.

Internal auditors examine the effectiveness of internal control and recommend improvement, but they don't have primary responsibility for establishing or maintaining it.

Staff members contribute to internal control as well. Internal control is an explicit or implicit part of everyone's duties. All staff members play a role in effecting control and should be responsible for reporting problems of operations, non-compliance with the code of conduct or violation of policy.

External parties also play an important role in the internal control process. They may contribute in achieving the organisation's objectives, or may provide information useful to effect internal control. However, they are not responsible for the establishment or operation of the organisation's internal control system.

Supreme Audit Institutions (SAIs) encourage and support the establishment of effective internal control in the government. The assessment of internal control is essential to the SAI's compliance, financial and performance audit. SAIs should communicate their findings and recommendations to the departments.

External Auditors audit government departments. They and their professional bodies should provide advice and recommendations on internal control.

9.2 Fraud and corruption

Some of the most typical fraud and corruption identified by ASOSAI are as follows:

- **Bribery** is giving, receiving, offering or soliciting of any "thing of value" in order to influence a person in the performance of, or failure to perform, his/her duties.
- **False statements and false claims** occur whenever a person knowingly and willfully falsifies a material fact or makes a false or fictitious representation or files a false or fictitious claim that results in economic or financial loss to the person to whom the false representation has been made.
- **Embezzlement** is the fraudulent conversion of personal property by a person in possession of that property where the possession was obtained pursuant to a trust relationship. Examples of means to conceal embezzlement are the use of kiting or lapping scheme.
- **Kiting** occurs when a person withdraws cash from bank on cheques deposited by a person for which the cash has not yet been collected by the bank. To conceal the fraud, the person continuously writes cheques against non-existent account balances ("kites" cheques from bank to bank).
- **Lapping** occurs when a person steals cash from payment of accounts receivable and continuously use cash from other payments receivable to conceal the initial theft.

- **Conflict of interest** occurs when a person has an undisclosed economic or personal interest in a transaction that adversely affects that person's employer.
- **Phanton contractor** is a non-existent company whose invoice is submitted for payment by a person involved in the purchase process.
- **Purchases for personal use:** A person may purchase items included for personal use or may make excess purchases of items needed, some of which are then diverted to personal use.
- **Split purchases:** Contracts are split into two or more segments to circumvent the procurement authority limitations, and thus to avoid competitive bidding. This may involve bribery from the contractor to a person of the other party.
- **Collusive bidding, price fixing or bid rigging:** Groups of prospective contractors for a contract form an agreement or arrangement to eliminate or limit competition. This agreement may also involve bribery.
- **Progress payment fraud:** The contractor requests progress payments based on falsified information submitted to the other party.
- **Over or under invoicing** occurs when there is deliberate misstatement of the invoice value as compared with goods or services received or supplied.
- **Extortion** is the use of authority to secure unlawful pecuniary gain or advantage.
- **Nepotism and favoritism:** Unlawful use of public office to favour relatives and friends.
- **Loss of revenue on account of tax or duty evasion** can include different situations where revenue due to the government is not received or paid.
- **Unfair recruitment** favoritism exercised in the process of recruitment for unlawful gain.
- **Computer fraud** is any fraudulent behaviour connected with computerisation by which a person intends to gain a dishonest advantage. For instance, salami slicing is a computer fraud where fractions of interest calculations are transferred to a personal account.

9.3 Computer fraud

1. With the increased use of information technology in the function of entities and increased introduction of IT systems, the auditors need to understand that the perpetration of fraud and corruption and consequently detection of such instances become more complicated.
2. Computer fraud could involve manipulation of a computer or computer data by whatever method in order to dishonestly obtain money, property or some other advantage of value or to cause loss.

3. The auditor has to be particularly aware of the audit trail, of the checks and balances of IT systems, of the levels of control and needs to also have a fair idea of how processing controls can be circumvented by the perpetrator of fraud and how data can be assessed and manipulated. It is particularly important for the auditor of the IT system to assess in his audit the level of security controls built in and if these are in tune with the sensitivity of data.

4. Audit evidencing in an IT environment is often more complex than traditional manual audit. In an IT environment not only it is necessary to understand the techniques of assessing system and data soundness but also necessary to establish means of collecting evidence. The standards of audit evidence collection have to be set in consonance with the legal framework and regulations in which the audit is carried out.

5. Since this is an emerging field of audit and is also undergoing rapid changes, the desirability of pooling of information on the IT audits conducted and techniques adopted may be considered.

9.4 Audit of Receipts

9.4.1 Audit of arrangements for detection/prevention of frauds and other irregularities:

In the audit of receipts it would be necessary in the case of a department which is a receiver of public monies to ascertain whether arrangements are in place to ensure the prompt detection, investigation and prevention of irregularities, double refunds, fraudulent or forged refund vouchers or other loss of revenue through fraud, error or willful omission or negligence to levy or collect taxes or to make refunds. For instance, the department could be requested to undertake a comparison of a sample set of counterfoils of receipts with those available with the tax payers or other debtors, the results of comparative study being made available to Audit. Audit may also suggest any appropriate improvements in procedure.

9.4.2 Audit of effectiveness of rules and orders governing collection of receipts

Audit of receipts will be regulated mainly with reference to the statutory provisions as well as judicially interpreted cases or financial rules or orders applicable to the particular receipt involved.

If the test checks reveal any defects, lacuna or loopholes in the provisions, rules or orders, the department's attention should be drawn to the advisability of these being suitably amended.

9.4.3 Audit of periodicity of recoveries

When any financial rule or order applicable to the case prescribes the scale or periodicity of recoveries, it will be the duty of the audit to see as far as possible that there is no deviation therefrom without proper authority. When this check may be conducted by local inspections, the aim being to secure the due realisation of particular debts and as well as to ensure that the disregard of rules or defects in procedure are not such as to result in leakage of revenue.

9.4.4 Examination of outstanding dues

Audit should carefully review any outstanding dues and suggest to the departmental authorities any feasible means for their recovery. Whenever any dues appear to be irrecoverable, orders for their waiver and adjustment should be sought.

9.4.5 Audit of Internal Control

- (1) Ordinarily, audit will see that the internal procedures adequately secure, correct and regular accounting of demand, collection and refund, so that no amounts due to government remain outstanding in its books without sufficient reasons and that the claims are pursued with due diligence and are not abandoned or reduced except with adequate justification and with proper authority.
- (2) To sum up the most important functions of Audit and the area of audit concern in relation to assessments and refunds is to satisfy itself, by such test checks as it may consider necessary, that the internal procedures adequately provide for and actually ensure:
 - (i) the collection and utilisation of data necessary for the computation of the demand or refund under law;
 - (ii) computation and realisation of various taxes, fees, royalty etc. are in accordance with the applicable tax laws;
 - (iii) prompt raising of demands on tax payers in the manner required by law;
 - (iv) regular accounting of demands, collections and refunds;
 - (v) correct accounting and allocation of collections and their credit to the consolidated fund;
 - (vi) that the relevant and requisite records are maintained;
 - (vii) proper arrangements are in place to safeguard against negligence or omission to levy or collect taxes or to authorise refunds;
 - (viii) adequate control and monitoring mechanisms have been devised to prevent loss or leakage of revenue;
 - (ix) that there has not been any loss or leakage of revenue on account of lacuna or loopholes in the rules framed for the purpose or on account of avoidable delays in the issue of the necessary notifications and orders;
 - (x) that the machinery for detection of cases of evasion is adequate;
 - (xi) that double refunds, fraudulent or forged refund orders or other losses of revenue through fraud, default or errors are promptly brought to light and investigated;
 - (xii) that claims of tax payers are pursued with due diligence and are not abandoned or reduced except with adequate justification and proper authority;

- (xiii) that cases pending in courts of law or before appellate authorities have been pursued adequately and appeals, whenever justified or considered necessary, have been filed within the period of limitation, and
- (xiv) that the estimates of revenue have been realised at the end of financial year.

Note:- In cases of shortfalls in the realisation of the estimates, audit should ascertain if this was attributable to negligence in collection or whether the original estimates themselves were erroneous or unreliable.

9.5 Cross verification

In the audit of assessments, the assessment files and returns themselves may not always reveal under-declaration of sales or income. In such cases, a unit based approach may not suffice and an inter-disciplinary approach may be called for. For example, in the case of checks of sales tax assessments of dealers who are also manufacturers, the data furnished in their returns could be verified with the corresponding data furnished by them in their Central Excise returns to see whether there are variations or discrepancies. Similar cross verification may also be possible with the income tax returns

Appendix-I
(Referred to in para 3.3)

List indicating jurisdiction and Headquarters of the Deputy Inspector General (DIG) Stamp and Registration.

| <u>S.No.</u> | <u>D.I.G. Headquarter</u> | <u>Jurisdiction</u> |
|---------------------|----------------------------------|--|
| 1. | D.I.G. Ajmer.-I | Ajmer district |
| 2. | D.I.G. Ajmer.-II | Tonk and Nagaur districts |
| 3. | D.I.G. Alwar-I | Sub Registrar Alwar-I, II, III and Bhiwadi |
| 4. | D.I.G. Alwar-II | Except Alwar-I Revenue district alwar |
| 5. | D.I.G. Banswara | Banswara, Dungarpur & Pratapgarh districts |
| 6. | D.I.G. Barmer | Barmer & Jaisalmer districts |
| 7. | D.I.G. Bharatpur | Bharatpur, Karauli Dholpur and Sawaimadhopur |
| 8. | D.I.G. Bhilwara | Bhilwara and Chittorgarh districts |
| 9. | D.I.G. Bikaner | Bikaner district |
| 10. | D.I.G. Hanumangarh | Hanumangarh & Sriganganagar districts |
| 11. | D.I.G. Jaipur-I | Sub Registrar Jaipur-I,II,III,V,IX, & X |
| 12. | D.I.G. Jaipur-II | Sub Registrar Jaipur-IV,VI, VII,VIII , Amer, Bassi, Chomu, Jalsu, Mundota, Tunga, RampurDabri & Govindgarh |
| 13. | D.I.G. Jaipur-III | Except jurisdiction of circles-Jaipur-I & II and Dausa district |
| 14. | D.I.G. Jodhpur | Jodhpur district |
| 15. | D.I.G. Kota | Kota, Bundi, Baran and Jhalawar districts |
| 16. | D.I.G. Pali | Pali, Sirohi and Jalore districts |
| 17. | D.I.G. Sikar | Sikar, Churu and Jhunjhunu districts |
| 18. | D.I.G. Udaipur | Udaipur and Rajsamand districts |

Appendix-II
(Refer para 7.5)

Scope and Extent of audit in relate to stamp duty and registration fee

Fee Audit

On the introduction of tax receipt, the following instruction were issued on the scope and extent of audit of registration Fee. These instructions should be strictly complied with by the staff of Field Parties.

Scope of Audit.

The audit of registration fees mainly consists in seeing whether the fees realisable for the various services rendered by the Registration department have been determined correctly, realised and credited promptly to Government account. A list check of the register/document should be made to see that the registering authority has discharged effectively his duty of verifying that the instrument have been properly stamped as required under the stamp Act and other relevant legislation for valuation indicated therein: -

In local audit of records kept by Sub Registrar, the following points should be seen: -

- (i) Fees for the services rendered have been correctly levied in accordance with the table of fees laid down under the Act/Rules.
- (ii) Proper receipts are granted for the fees realised.
- (iii) Check of main and subsidiary Cash Book to see that all money received are accounted for in subsidiary Cash Book carried over to the main cash book and deposited in the treasury the next day, and the remittances into treasury are supported by treasury receipted challan.
- (iv) Monthly reconciliation is done between the departmental figures with those of treasuries.
- (v) Fines leviable under the act and the rules thereunder are actually levied and collected.
- (vi) Remission of fines and refunds have been authorised by competent authority.
- (vii) Proper account is kept of the receipt books.
- (viii) Test audit of copies of a few documents to see that they have been adequately and properly stamped as per provision of the stamp act and other relevant legislation.
- (ix) Scrutiny of Inspection Report.
- (x) Whether the Registering Authority has watched compliance with the provision of section 230 A of Income Tax Act under which documents required to be registered under the provisions of certain clauses of section 17 of the Registration Act, 1908 shall not be registered unless the prescribed certificate of the I.T.O. is produced by the executor of instrument. The audit may study the procedure for checking valuation to see whether the system is effective to safe guard revenue.

Appendix-III
(Referred to in para 7.6)

Details of Registration fees with effect from 1.4.1997

1. The rates of registration fee was 1 *per cent* from 1.4.1997 and maximum limit of which was Rs.25000/- with effect from 21.3.1998 and 50,000/- with effect from 9.4.2010.
2. 10% Surcharge on Payable Stamp Duty was inserted vide notification dated 09.03.2011.
3. The registration fees chargeable on the execution of power of attorney without consideration for the sale of immovable property is 1% of the market value subject to maximum Rs. 10 thousand.
(Notification no. 66/2014/ 14.07.14)
4. Sr.No. 1 of article-I the existing expression ‘‘subject of a maximum of Rs. 50000’’ shall be deleted.
(Notification no.228-2015/09.03.2015)
5. Registration fees chargeable on the mortgage deed executed in favour of financial institutions by a war widow for obtaining loan for construction, purchase, making addition/alteration shall be remitted.
(Notification no. 238-2015/09.03.2015)
6. The registration fees chargeable on the gift deed of immovable property executed for public purposes in favour of State Government, local bodies or state enterprises shall be remitted.
(Notification no. 222-2015/ 09.03.2015)
7. The registration fees chargeable in excess of Rs. 1000 on the instrument of lease or sale of residential plot or dwelling unit executed by the development authorities or local bodies in favour of economically weaker section or low income group shall be remitted subject to following conditions:-
 - (A) In case of economically weaker section - income of family not more than 5000 per month and area of unit is not more than 325 s.q. ft.
 - (B) In case of economically weaker section - income of family not less than 5001 per month and not more than 10000 Rs. Per month and area of unit is not more than 500 s.q. ft.
(Notification no. 220-2015 09.03.2015)
8. Registration fees chargeable in excess of Rs. 3 lacs on the instrument of debt assignment executed in respect of performing assets charged shall be remitted with effect from 09.03.15
(Notification no. 47-2015/26.06.2015)
9. (1) Registration fees chargeable on document of immovable property is one percent of market value subject to maximum 4 lacs rupees.
(Notification no. 119-2017/08.03.2017)

(2) Registration fees chargeable on document of immovable property is one percent of market value subject to maximum 3 lacs rupees.

(Notification no. 195-2018/12.02.2018)

10. Registration fees chargeable on partition document of other than ancestral immovable property is 0.25 percent of market value subject to maximum Rs. 10000.

(Notification no. 120-2017/08.03.2017)

11. Chargeable registration fees on sale agreement of immovable property under article no. 5(c) of schedule of Rajasthan Stamp Act 1998 and when power of attorney given without consideration to sale immovable property to any other person under article no. 44(ee) (ii) of said act is 0.25 percent subject to maximum Rs.10000

(Notification no. 121-2017/08.03.2017)

12. Chargeable registration fees on document of family settlement of immovable property is 0.25 percent subject to maximum Rs. 10000.

(Notification no. 122-2017/08.03.2017)

13. Chargeable registration fees on document of conversion of firm/private limited company/unlisted public limited company into limited liability partnership under sub section 2 of section A of article 35 (B) is one percent of market value subject to maximum Rs. 10000.

(Notification no. 123-2017/08.03.2017)

14. (1) Chargeable registration fees on a lease deed of period upto twenty years on which stamp duty is charged on the basis of market value is twenty percent of stamp duty paid.

(Notification no. 124-2017/08.03.2017)

(2) Chargeable registration fees on a lease deed of period upto thirty years on which stamp duty is charged on the basis of market value is twenty percent of stamp duty paid.

(Notification no. 197-2018/12.02.2018)

15. Registration fees chargeable on the instrument of transfer of immovable property of a sick enterprises as defined in the Rajasthan Sick Micro and Small Enterprises (revival and rehabilitation) scheme 2015 for the purpose of revival of such enterprises shall be remitted.

(Notification no. 74/17.08.2017)

16. Registration fees chargeable in the instrument of agreement to sale with or without possession executed between the developer and allottee under Chief Minister's Jan Aawas Yojna 2015 shall be charged rupees 1000.

(Notification no. 196-2018/12.02.2018)

17. Chargeable registration fees on document of partition of ancestral immovable property is 0.25 percent on separated share of property subject to maximum Rs. 10000.

(Notification no. 198-2018/12.02.2018)

APPENDIX IV
(Refer Para No. 7.6)

Chart showing the rates of stamp duty in respect of documents

| S. No. | Description of instrument | Proper Stamp Duty |
|--------|--|--|
| 1. | Acknowledgement of a debt exceeding twenty rupees in a amount or value, written or signed by or on behalf of a debtor in order to supply evidence of such debt in any book (other than a banker's pass-book) or on a separate piece of paper when such book or paper is left in the creditor's possession; Provided that such acknowledgement does not contain any promise to pay the debt or any stipulation to pay interest or to deliver any goods or other property. | Ten rupees. |
| 2. | Administration bond including a bond given under section 291, 375 and 376 of the Indian Succession Act, 1925 or under section 6 of the Government Savings Bank Act, 1873 | Two percent of the value of the bond. |
| 3. | Adoption Deed , that is to say any, instrument (other than a will), recording an adoption or conferring or purporting to confer any authority to adopt. | One thousand. |
| 4. | Affidavit including a affirmation or declaration in the case of persons by law allowed to affirm or declare instead of swearing. Exemptions: Affidavit or declaration in writing when made: (i) as a condition of enrolment in the Indian Army or the Indian Air Force; (ii) for the immediate purpose of being filled or used in any court or before the officer of any court; or (iii) for the sole purpose of enabling any person to receive any pension or charitable allowance. | "Fifty rupees." |
| 5. | Agreement or memorandum of an agreement (a) if relating to sale of a bill of exchange; (b) if relating to the sale of a Government security or share in an incorporated company of other body corporate. | Ten rupees. Subject to a maximum of two hundred rupees, ten rupees for every Rs. 10,000 or part thereof, of the value of the security or share. |

| | | |
|--|---|---|
| | <p>(c) if relating to purchase or sale of an immovable property when possession is neither given nor agreed to be given.</p> <p>(d) if relating to secure the payment of a loan or debt made by a bank or Finance Company.</p> <p>(e) If relating to giving authority or power to a promotee or developer, by whatever name called, for construction on, or development of, or sale or transfer (in any manner what so ever) of any immovable property.</p> <p>Amendment vide notification no. 49/14-07-2014 is as under: Development agreement for developed immovable property: (1) Share of land of owner (2) Share of land of developer</p> <p>(f) if relating to any advertisement made for promotion of any product or programme or event with an intension to make profits or business out of it</p> <p>I. If the amount agreed does'nt exceed Rs. 10 lacs</p> <p>II. In any other case</p> <p>(ff) if relating to conferring exclusive rights of telecasting, broadcasting or exhibition of an event or film.</p> | <p>Three per cent of the total consideration of the property set forth in the agreement of memorandum of agreement; Provided that the stamp duty paid on such agreement shall at the time of the execution of a conveyance in pursuance of such agreement subsequently be adjusted to wards the total amount duty chargeable on the conveyance if such conveyance deed is executed within three years from the date of agreement.</p> <p>0.15% of the amount of loan of debt." (maximum Rs. 5 lacs w.e.f. 08.03.17 and maximum Rs. Ten lacs w.e.f. 08.03.16)</p> <p>Five <i>per cent</i> of market value of property. Provided further that if the proper stamp duty is paid under clause (eee) of article 44 on a power of attorney executed between the same parties in respect of the same property then, the stamp duty under this article shall be Rs.100.</p> <p>1% of market value of immovable property 2% w.e.f. 14.07.14 and 1.5% of market value of immovable property (vide notification no. 200/06.03.2018)</p> <p>Two rupees and fifty paise for every rupees one thousand or part thereof on the amount agreed in the contract subject to a minimum of Rs. 100.</p> <p>Five rupees for every rupees one thousand or part thereof on the amount agreed in the contract.</p> |
|--|---|---|

| | | |
|----|--|--|
| | <p>I. If the amount agreed does't exceed Rs. 10 lacs</p> <p>II. In any other case</p> <p>(g) if not otherwise provided for Exemption: Agreement of memorandum of agreement</p> <p>(i) for or relating to the sale of goods or merchandise exclusively, not being a Note or Memorandum chargeable under No. 40.</p> <p>(ii) made in the form of tenders to the Government for or relating to any loan.</p> | <p>0.25 percent on the amount agreed in the contract subject to minimum of five hundred rupees and maximum of rupees twenty five thousand.</p> <p>Two rupees and fifty paise for every rupees one thousand or part thereof on the amount agreed in the contact subject to a minimum of Rs. 100.</p> <p>Five rupees for every rupees one thousand or part thereof on the amount agreed in the contract.</p> <p>"Five hundred rupees."</p> |
| 5A | <p>Record of transaction (Electronics or otherwise) effected by a trading member through the association or stock exchange referred to in section 2, clause (ia) and (xxxvii)</p> <p>(a) if relating to sale and purchase of Government securities.</p> <p>(b) if relating to purchase of sale of securities other than those falling under item (a) above-</p> <p>(i) in case of delivery</p> <p>(ii) in case of non delivery</p> <p>(c) if relating to future and option trading</p> <p>(d) if relating to forward contracts of commodities traded through an association and otherwise.</p> <p>Explanation :- For the purchase of clause (b), securities shall have the same meaning as define by the Securities Contract (Regulation) act, 1956</p> | <p>Fifty rupees for every rupees one crore or part thereof the value of security.</p> <p>0.01 percent of the value of security.</p> <p>0.01 percent of the value of security.</p> <p>0.01 percent of the value of futures and options trading.</p> <p>0.01 percent of the value of the forward contract.</p> |

| | | |
|-----|---|--|
| (6) | <p>Agreement or any other document (memorandum etc.) relating to the deposit of title deeds, pawn or pledge i.e. any documentary proof relating to:</p> <p>(1) the deposit of title-deeds or instruments constituting or being evidence of the title to any property what ever, other than a marketable security, or</p> <p>(2) the pawn or pledge of a movable property, where such deposit, or pledge has been made by way of security for the repayment of money advanced or to be advanced by way of loan or an existing or future debt:</p> <p>(a) if such loan or debt is repayable on demand or more than three months from the date of the instrument evidencing the agreement or proof of deposit of title deeds.</p> <p>(b) if such loan or debt is repayable not more than three months from the date of such instrument;</p> <p>Exemption: Instruments of pawn or pledge of agricultural produce, if unattested.</p> | <p>0.15 per cent of the amount of loan or debt. (Maximum Rs. 5 lacs w.e.f. 08.03.17 and maximum Rs. Ten lacs w.e.f. 08.03.16)</p> <p>Half the duty payable under clause (a) for the amount secured."</p> |
| 7. | <p>Appointment in execution of a power whether of trustees or of property movable or immovable where made by any writing not being a will</p> | <p>Two hundred rupees.</p> |
| 8. | <p>Appraisement or valuation made otherwise than under an order of the court in the course of a suit:</p> <p>(a) Where the amount does not exceed Rs. 1000</p> <p>(b) in any other case</p> <p>Exemptions:</p> <p>(a) Appraisement or valuation made for the information of one party only and not being in any manner obligatory between parties either by an agreement or operation of law; or</p> <p>(b) Appraisement of crops for the purpose of ascertaining the amount to be given to a landlord as rent.</p> | <p>The same duty as on a Bond (No. 14) for such amount.</p> <p>One hundred rupees.</p> |
| 9. | <p>Apprenticeship-deed: including every writing relating to the service or tuition of any apprentice, clerk servant, placed with any master to learn any profession, trade or employment.</p> | <p>Forty rupees.</p> |

| | | |
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| 10. | <p>Articles of Association of a Company-</p> <p>Exemption: Articles of any association not formed for profit and registered under section 25 of the Companies Act, 1956.</p> | <p>Half (0.5) percent of the authorized share capital".</p> <p>(0.15) percent of the authorized share capital". Minimum Rs. 5000 and maximum Rs. 25 lacs (w.e.f. 12.02.18 vide notification no. 184/2018)</p> |
| 11 | <p>Amendment in Articles of Association of a Company:</p> <p>(i) if relating to increase in authorized share capital.</p> <p>(ii) in any other case.</p> <p>Exemption: Articles of any association not formed for profit and registered under section 25 of the Companies act, 1956.</p> | <p>Half (0.5) percent of the increase in authorised share capital.</p> <p>Five hundred rupees.</p> |
| 12. | <p>Articles of clerkship or contract whereby any person first becomes bound to serve as a clerk in order to his admission as an attorney in any High Court.</p> <p>Assignment – See Conveyance (No. 21) and transfer of lease (No. 55), as the case may be.</p> <p>Attorney- See entry as an Attorney (No. 28) and Power of Attorney (No. 44) Authority to adopt – See Adoption deed (No. 3)</p> | <p>Five hundred rupees.</p> |
| 13. | <p>Award that is to say, any decision in writing by an arbitrator or umpire not being an award directing a partition on a reference made otherwise than by an order of the court in the course of a suit.</p> <p>(a) Where the amount or value of the property to which the award relates as set forth in such award does not exceed Rs. 1000.</p> <p>(b) In any other case.</p> <p>13A- Bank guarantee that is to say, guarantee deed executed by a bank as a surety to secures the due performance of a contract or the due discharge of a liability.</p> <p>Renewal of bank guarantee executed on or after 09.03.15</p> <p>Bank guarantee executed prior to 09.03.15</p> | <p>The same duty as on a Bond (No. 14) for same amount</p> <p>One hundred rupees.</p> <p>0.25 percent of the amount secured subject to maximum of Rs. 25000.</p> <p>Rs.1000 (w.e.f. 08.03.16)</p> <p>Rs.100 (w.e.f. 08.03.16)</p> |

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| 14. | Bond as defined in sub-clause (vi) of section 2 not being a debenture and not otherwise provided for by this Act or by the Rajasthan Court Fees and Suits Valuation Act, 1961 (Act 23 of 1961) or by any other law for the time being enforce relating to court fee. | 0.15% of the amount subject to maximum Rs. 5 lacs (w.e.f. 12.02.18) vide notification no. 187/2018 |
| 15. | Bottonry Bond , that is to say, any instrument whereby the master of a seagoing ship borrows money, on the security of the ship to enable him to preserve the ship or prosecute her voyage | The same duty as on a Bond (No. 14) for same amount |
| 16. | Cancellation , Instrument (including any instrument by which any instrument previously executed is cancelled), if attested and not otherwise provided for. | One hundred rupees. |
| 17. | Certificate of sale (in respect of each property put up as a separate lot and sold) granted to the purchaser of any property sold by public auction by a Civil or Revenue Court or Collector or other Revenue Officer or any other Officer empower by law to sale property by public auction. | The same duty as on a conveyance (No. 21) for consideration equal to the amount of the purchase money or market value of the property whichever is higher. (w.e.f. 08.03.16) |
| 18. | Certificate or other documents , evidencing the right or title of the holder thereof or any other person, either to any shares, scrip or stock in or of any incorporated company or other body corporate or to become proprietor of shares, scrip or stock in or of any such company or body. | One rupee for every one thousand rupees or a part thereof, of the market value, of the Shares, Scrip or Stock. |
| 19. | Charter party , that is to say any instrument (except an agreement for the hire of a tug steamer) whereby a vessel or some specified principal part thereof is let for the specified purpose of the charterer, whether it includes a penalty clause or not | “Fifty rupees” |
| 20 | <p>Composition-deed that is to say, any instrument executed by a debtor:</p> <p>(i) Where by he conveys his property for the benefit of his creditors.</p> <p>(ii) in any other case.</p> <p>20-A. Concession agreement as defined by section 2(x-a).</p> <p>Explanation:- Notwithstanding anything contained in any other provision of this Act, a concession agreement executed prior to the date of commencement of the Rajasthan Finance Act, 2014 (Act no. – of 2014), shall be chargeable under this Article and shall be</p> | <p>The same duty as on a conveyance (No. 21) on the market value of the property.</p> <p>One hundred rupees."</p> <p>(i) Rupees 2 lacs, where the total capital investment is upto rupees 10 crore;</p> <p>(ii) Rupees 10 lacs, where the total capital investment exceeds rupees 10 crore but does not exceed rupees 50 crore;</p> |

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| | <p>stamped within 30 days of such commencement.</p> <p>Note: Instruments of concession agreement executed upto the date of this notification, by National Highway Authority of India for construction of national highway or other roads or for collection of tolls shall be exempted (vide notification no. 165/24.01.2018)</p> | <p>(iii) Rupees 40 lacs, where the total capital investment exceeds rupees 50 crore but does not exceed rupees 200 crore;</p> <p>(iv) Rupees 1 crore, where the total capital investment exceeds rupees 200 crore but does not exceed rupees 500 crore;</p> <p>(v) Rupees 2 crore, where the total capital investment exceeds rupees 500 crore but does not exceed rupees 1000 crore;</p> <p>(vi) Rupees 5 crore, where the total capital investment exceeds rupees 1000 crore but does not exceed rupees 2500 crore; and</p> <p>(vii) Rupees 10 crore, where the total capital investment exceeds rupees 2500 crore.</p> <p>0.2% of the project cost mentioned in the concession agreement. (w.e.f. 12.02.2018)</p> |
| 21. | <p>Conveyance as defined by section 2(10);:</p> <p>(i) "if relating to immovable property.</p> | <p>Eleven percent of the market value of the property. Effective from 12.7.04</p> <p>Eight percent of the market value of the property. Effective from 1.4.2006</p> <p>Six and half percent of the market value of the property. Effective from 1.4.2006</p> <p>Five percent of the market value of the agriculture land transferred in favour of women. Effective from 1.4.2008</p> <p>Eight percent of the market value of the property.</p> |

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| | <p>(ii) if relating to movable property.</p> <p>(iii) if relating to the order under section 394 of the Companies Act No. 1 of 1956) or section 44-A of the Banking Regulation Act, 1949 (Central Act No. 10 of 1949) in respect of amalgamation, demerger or reconstruction of a company.</p> <p>(iv) If relating to Transferable Development Rights (TDR)</p> | <p>Effective from 17.3.2008 Five percent of the market value of the immovable property transferred in favour of women.</p> <p>Effecting from 08.07.09</p> <p>(i) Reduced from 11% to 5% of the market value of the property</p> <p>(ii) Reduced from 5% to 4% of the market value of the property transfer in favour of women. (notification no. 58 14.07.14)</p> <p>(iii) 3% of market value of the property transfer in favour of SC/ST women. (notification no. 58/14.07.14)</p> <p>(iv) 4% of market value of the property transfer in favour of physically handicapped above 40% (notification no. 59/ 14.07.14)</p> <p>Half (0.5) percent of the market value of the property.</p> <p>2 percent on that part of the net worth of the transferor company which is equal to the proportion the value of the immovable property of the transferor company situated in the State of Rajasthan bears to the value of the whole or immovable property of the transferor company; in addition to the stamp duty paid on the instrument elsewhere, if any.</p> <p>4 percent on that part of the net worth of the transferor company which is equal to the proportion the value of the immovable property of the transferor company situated in the State of Rajasthan bears to the value of the whole or immovable property of the transferor company; in addition to the stamp duty paid on the instrument elsewhere, if any. (w.e.f. 12.02.18)</p> |
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| | <p>Exemption: Assignment of copy right by entry made under the Indian Copy Right Act, 1957.</p> <p>Explanation (i) For the purpose of this article an agreement to sell an immovable property or an irrevocable power of attorney or any other instrument executed in the course of conveyance or lease e.g. allotment letters, patta, license etc. shall, in case of transfer of the possession of such property before, at the time of or after the execution of any such</p> <p>Debt assignment in respect of performing assets</p> | <p>Five percent on the market value of the Transferable Development Rights equal to the market value of the corresponding portion of the property leading to such Transferable Development Rights, which is the subject matter of conveyance; or consideration for such conveyance; whichever is higher.</p> <p>0.15% of the amount secured maximum Rs. 5 lacs (w.e.f. 09.03.15)</p> |
| 22. | <p>Copy of extract certified to be a true copy of extract, by or by order of any public officer and not chargeable under the law for the time being in force relating to court fees,</p> <p>(i) if the original was not chargeable with duty or if the duty with which it was chargeable does not exceed one rupee;</p> <p>(ii) in any other case.</p> <p>Exemptions;</p> <p>(a) Copy of any paper which a public officer is expressly required by law to make or furnish for record in any public office for any public purpose.</p> <p>(b) Copy of or extract from any register relating to births, baptisms, naming, dedications, marriages, divorces, deaths or burials.</p> | <p>One hundred rupees.</p> <p>One hundred rupees.</p> |
| 23. | <p>Counterpart or duplicate of any instrument chargeable with duty and in respect of which the proper duty has been paid.</p> <p>(a) if the duty with which the original instrument is chargeable does not exceed three rupees.</p> <p>(b) in any other case.</p> <p>Exemption: Counterpart of any lease granted to a cultivator when such lease is exempted from duty.</p> | <p>One hundred rupees.</p> |

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| 24. | Supplementary instruments to correct clerical errors in any instrument chargeable with duty and in respect of which proper duty has been paid. | One hundred rupees. |
| 25. | Customs Bond | 0.10 percent in place of one percent subject to minimum of Rs. 100/- and maximum of Rs. 1000/- |
| 26. | Delivery order in respect of goods , that is to say, any instrument entitling any person therein named or his assignees or the holder thereof to the delivery of any goods lying in any warehouse in which goods are stored or deposited on rent or hire, such instrument being signed by or on behalf of the owner of such goods upon the sale or transfer of the property therein when such goods exceed in value twenty rupees. | Ten rupees. |
| 27. | Divorce-Instrument of that is to say, any instrument by which any person affects the dissolution of his marriage. | "Fifty rupees". |
| 28. | Entry as an advocate, on the roll of any High Court , under the Advocates Act, 1961 (Act No. 25 of 1961). Exemption: Entry of any advocate on the roll of any High Court when he has previously been enrolled in a high court. | Five hundred rupees. |
| 29. | Instrument of Exchange of property: | The same duty as on a conveyance (No. 21) for a market value equal to the market value of the property of greater value which is the subject matter of exchange. |
| 30. | Further charge-instrument of that is to say, any instrument imposing a further charge on mortgaged property (a) When the original mortgage is one of the description referred to in clause (a) of Article No. 37 (that is with possession) (b) When such mortgage is one of the description referred to in clause (b) of Article No. 37 (without possession) (i) if at the time of execution of instrument of further charge, possession of the property is given or agreed to be given under such instrument: | The same duty as on a conveyance (No. 21) for consideration equal to the amount of the further charge secured by such instrument. The same duty as on conveyance (No. 21) for consideration equal to the total amount of the charge including the original |

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| | (ii) if possession is not so given. | <p>mortgage and any further charge already made less the duty already paid on such original mortgage and any further charge already made less the duty already paid or such original mortgage and further charge.</p> <p>(a) The same duty as on a Bond (No. 14) for the amount of the further charge secured by such instrument.</p> <p>(b) (0.15% maximum Rs. 10 lacs (w.e.f. 08.03.16)</p> <p>(c) (0.15% maximum Rs. 5 lacs (w.e.f. 08.03.17)</p> |
| 31. | Gift-Instrument of, not being a settlement (No. 51). | <p>The same duty as on a conveyance (No. 21) for a market value equal to the market value of the property which is the subject matter of gift:</p> <p>Provided that where an instrument of gift contains any provision for revocation of the gift the market value of the property which is the subject matter of the gift shall for the purpose of duty, be determined as if no such provision were contained in the instrument.</p> <p>With effect from 9.3.2007</p> <p>Fifty percent of the enforced duty on market value of property, in case of sister, daughter or grand daughter or mother or wife or daughter in law or real brother, son, grandson, father and husband and w.e.f. 9.3.2011: daughter's son and son's daughter, daughter's daughter and w.e.f. 6.3.2013</p> <p>i. father, mother, son, brother, sister, daughter-in-law, husband, son's son, daughter's son, son's daughter or daughter's daughter shall be reduced and charged at the rate of 2.5 percent of the market</p> |

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| | | <p>value of the property;</p> <p>ii. wife or daughter shall be reduced and charged at the rate of 1 percent of the market value of the property or rupees 1 lac, whichever is less; and</p> <p>iii. a widow by –</p> <p>(a) her deceased husband's mother, father, brother or sister; or</p> <p>(b) her own mother, father, brother, sister, son or daughter; shall be exempted</p> |
| 32. | Indemnity Bond. | 0.1% of the amount secured minimum Rs. 200 |
| 33. | <p>Lease-including and under lease, or sub lease and any agreement to let or sub let—</p> <p>(a). "Where, by such lease, the rent is fixed and no premium is paid or delivered—</p> <p>(1) Where the lease purports to be a term for less than one year.</p> <p>(2) Where the lease purports to be for a term of not less than one year but not more than twenty years.</p> <p>(i) Residential Purpose:</p> <p>(ii) Commercial and other purpose</p> | <p>The same duty as on a Bond (No. 14) for the whole amount payable under such lease.</p> <p>The same duty as on a conveyance (No. 21) for a consideration equal to the amount or value of the average rent of two years.</p> <p>One percent of the average rent of the two year for the whole period</p> <p>Two percent of the average rent of the two year for the whole period</p> |

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| <p>(3) Where the lease purports to be for a term in excess of twenty years or in perpetuity or where the term is not mentioned.</p> <p>Explanation: The term of a lease shall include not only the period stated in the document but shall be deemed to be the sum of such stated period along with all previous periods immediately preceding this without a break for which the lessee and lessor remained the same.</p> <p>(b) Where the lease is granted for a fine or premium or for money advanced or development charges advanced or security charges advanced and where no rent is reserved;</p> <p>(i) Where the lease purports to be for a term of less than twenty years.</p> <p>(ii) Where the lease purports to be for a term of twenty years or more, or in perpetuity or where the term is not mentioned.</p> <p>(c) Where the lease is granted for a fine or premium or for money advanced or development charges advanced or security charges advanced in addition to rent reserved-</p> <p>(i) Where the lease purports to be for a term of less than twenty years.</p> <p>(ii) Where the lease purports to be for a term of twenty years or more, or in perpetuity or where the term is not mentioned.</p> <p>Rates of stamp duty is reduced on the document of lease deed having a period upto ten years: (vide notification no. 56/14.07.14)</p> <p>(1) Where rent is fixed:-</p> <p>(i) if lease deed is less than one year</p> <p>(ii) if lease deed is one year and upto ten years</p> <p>(2) If lease deed is executed with amount of rent, premium, security charges, advances</p> | <p>The same duty as on a Bond (No. 14) for the whole amount payable under such lease.</p> <p>The same duty as on a conveyance (No. 21) for a consideration equal to the amount or value of such fine, premium, advance as set forth in the lease.</p> <p>The same duty as on a conveyance (No. 21) on the market value of property which is the subject matter of lease.</p> <p>The same duty as on a conveyance (No. 21) for a consideration equal to the amount or value of such fine, premium, advance and amount of average rent of two years as set for in the lease.</p> <p>The same duty as on a conveyance (No. 21) on the market value of the property, which is the subject matter of the lease.</p> <p>0.5% of rent of total period subject to minimum Rs. 500 1% of amount of average rent of two years</p> |
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| | <p>but security amount and advances is refundable</p> <p>(i) in case of residential properties</p> <p>(ii) in case of other than residential properties</p> <p>(3) If lease deed is executed with amount of rent, premium, security charges, advances but security amount and advances is non refundable</p> <p>(i) in case of residential properties</p> <p>(ii) in case of other than residential properties</p> <p>Amendment in above mentioned stamp duty rates (IGRS's order no. 2233-2778 dated w.e.f. 08.03.17)</p> <p>Where such lease purports to be-</p> <p>(i) for a period less than one year.</p> <p>(ii) for a period not less than one year but not exceeding five years.</p> <p>(iii) for a period exceeding five years but not exceeding ten years.</p> <p>(iv) for a period exceeding ten years but not exceeding fifteen years.</p> <p>(v) for a period exceeding fifteen years but not exceeding twenty years.</p> <p>(vi) for a period exceeding twenty years but not exceeding thirty years.</p> <p>(vii) for a period exceeding thirty years or in perpetuity, or does not purport for any definite period.</p> | <p>0.5% of rent of total period subject to minimum one thousand rupees</p> <p>1% of rent of total period subject to minimum five thousand rupees</p> <p>0.5% of rent of total period and security charges or advanced amount subject to minimum two thousand rupees</p> <p>1% of rent of total period and security charges or advanced amount subject to minimum seven thousand rupees</p> <p>0.02 percent of the market value of the property</p> <p>0.1 percent of the market value of the property</p> <p>0.5 percent of the market value of the property</p> <p>1 percent of the market value of the property</p> <p>2 percent of the market value of the property</p> <p>4 percent of the market value of the property</p> <p>Same duty as on conveyance (21) on the market value of the property.</p> |
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| | <p>Provided that in any case when an agreement to lease is stamped with the stamp required for a lease, and a lease in pursuance of such agreement is subsequently executed, the duty on such lease shall not exceed ten rupees.</p> <p>Exemptions: Lease, executed in the case of cultivator and for purposes of cultivation (including a lease of trees for the production of food or drink).</p> <p>33A. Leave and License Agreement:- Relating to immovable property other than residential property</p> | <p>One rupee for every hundred rupees or part thereof on the whole amount payable or deliverable plus the total amount of fine or premium or money advanced or to be advanced irrespective of the period of which such leave and license agreement executed.</p> <p>Same duty as chargeable under article no. 33 on lease. (w.e.f. 12.02.18)</p> |
| 34. | <p>Letter of allotment of shares in any company or proposed company, or in respect of any loan to be raised by any company or proposed company see also certificate or other document (No. 18)</p> | <p>One rupee.</p> |
| 35. | <p>Letter of licence that is to say, an agreement between a debtor and his creditors that the latter shall, for a specified time suspend their claims and allow the debtor to carry on business at his own discretion.</p> <p>New clause added vide IGRS's order no. 2145-2782 dated 09.03.2016 is as under</p> <p>35.B Stamp duty on the document of limited liabilities partnership</p> <p>(1) Instrument of constitution of limited liabilities partnership</p> <p>(a) where there is no share contribution is partnership or where such share contribution brought in by way of cash contribution is upto Rs. 50000</p> <p>(b) where such share contribution brought in by way of cash contribution is in excess of Rs. 50000, for every 50000 or part there of</p> <p>(c) where such share contribution brought in by way of immovable property</p> <p>(2) Instrument of conversion of firm/private limited company/unlisted public limited company in limited liabilities</p> | <p>Two hundred rupees</p> <p>Rs. 2000</p> <p>Rs.2000 subject to maximum ten thousand on the amount of market value at the rate of conveyance</p> |

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| | <p>(a) where on conversion immovable property vests in LLP</p> <p>(b) in any other case</p> <p>(3) Reconstruction or amalgamation of limited liabilities partnership</p> <p>(4) Winding up or dissolution of limited liabilities partnership – (a) where on dissolution or partnership any immovable properties taken as his share by a partner other than a partner who brought in that property as his share of contribution in the limited liabilities partnership (b) in any other case</p> | <p>The same duty as on conveyance (21) on the market value of such property</p> <p>1% on the market of immovable property (w.e.f. 08.03.2016) 0.5% on the market of immovable property (w.e.f. 08.03.2017) Rs. 5000</p> <p>4% on the consideration or market value of immovable property of the transferor limited liabilities partnership located within the State of Rajasthan whichever is higher</p> <p>The same duty as conveyance (no.21) on the market value of such property, subject to minimum Rs. 100</p> <p>Rs. 500</p> |
| 36 | <p>Memorandum of association of a Company:</p> <p>(a) if accompanied by articles of association under section 26 of the Companies Act, 1956.</p> <p>(b) if not accompanied.</p> <p>Exemptions: Memorandum of any association not formed for profit and registered under section 25 of the Companies Act, 1956.</p> | <p>Five hundred Rupees.</p> <p>The same duty as on Articles of Association (article No. 10) pertaining to the share capital of the company or rupees five hundred, whichever is higher."</p> |
| 37. | <p>Mortgage deed, not being an agreement relating to deposit of title-deeds, pawn or pledge (No. 6) mortgage of crop (No. 38), security bond (No. 50).</p> <p>(a) When possession of the property or any part of the property comprised in such deed is given by the mortgagor or agreed to be given.</p> <p>(b) When possession is not given or agreed to be given as aforesaid.</p> <p>Explanation: A mortgagor, who gives to the mortgagee a power of attorney to collect rents or a lease of the property mortgaged or part thereof, is deemed to give possession within the meaning of this article.</p> | <p>The same duty as on a conveyance (No. 21) for the consideration equal to the amount secured by such deed.</p> <p>The same duty as on a Bond (No. 14)" for the amount secured by such deed. 0.15% for the amount secured by such deed. (w.e.f. 08.03.17) maximum Rs. Five lacs</p> |

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| | <p>(c) When a collateral or auxiliary or additional or substituted security or by way of further assurance for the above mentioned purpose where the principal or primary security is duly stamped; For every sum secured not exceeding Rs. 1,000 and for every Rs. 1,000 or part thereof secured in excess Rs. 1,000</p> <p>Exemption:</p> <ol style="list-style-type: none"> 1. Instruments executed by agriculturist taking advances from the Government or by their sureties as security for the repayment of such advance. 2. Letter of hypothecation accompanying a bill of exchange. | 0.15% of the amount of security subject to maximum Rs. 5 lacs (w.e.f. 12.02.18) |
| 38. | Mortgage of a crop , including any instrument evidencing an agreement to secure the repayment of a loan made upon any mortgage of a crop, whether the crop is not in existence at the time of mortgage. | Two rupees. |
| 39. | Notarial Act , that is to say, any instrument, endorsement, note, attestation, certificate or entry not being a protest (No. 50) made or signed by a Notary Public in the execution of the duties of his office or by any other person lawfully acting as Notary Public. | Ten rupees. |
| 40. | Note or Memorandum , sent by a broker or agent to his principal intimating the purchase or sale, on account of such principal of any goods, stock or marketable security. | Half (0.5) per cent of the value of the goods, stock or marketable security subject to a minimum rupees one hundred. |
| 41. | Note or of protest by the master of a ship. see also protest by the master of a ship (No. 46) Pawn or Pledge, see agreement relating to deposit of title-deeds, pawn or pledge (No. 6) | Ten rupees |
| 42 | Partition —Instrument of (as defined by section 2(xx)) | <p>The same duty as on a conveyance (No. 21) for the amount or value of the separated share or shares of the property.</p> <p>N.B.-The largest share remaining after the property is partitioned (or if there are two or more shares of equal value and not smaller than that of the other shares) the one of such equal shares shall be deemed to be that from which the other shares are separated:</p> <p>Provided always that:</p> |

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| | <p style="text-align: center;">Partition of ancestral property</p> | <p>(a) When an instrument of partition containing an agreement to divide property in severally is executed and partition is effected in pursuance of such agreement, the duty chargeable upon the instrument effecting such partition shall be reduced by the amount of duty paid in respect of the first instrument, but shall not be less than ten rupees.</p> <p>(b) Where land is held on revenue settlement for a period not exceeding thirty years and paying the full assessment, the value for the purpose of duty shall be calculated as not more than seven times the annual revenue.</p> <p>(c) Where a final order for effecting a partition passed by any Revenue Authority or any Civil Court or an award by an arbitrator directing a partition, is stamped with the stamp required for an instrument of partition, and an instrument of partition in pursuance of such order is executed, the duty on such instrument shall not exceed ten rupees.</p> <p>(i) 1% of market value of immovable property subject to maximum Rs. 10 thousand</p> <p>(ii) 1.5% of market value of sepa separated immovable property (vide notification no. 217/08.03.2016)</p> <p>(iii) 0.25% of market value of separated property subject to maximum 10 thousand (vide notification no. 198/12.02.2018)</p> |
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| 43 | <p>Partnership</p> <p>(1) Instrument of Partnership</p> <p>(a) Where there is no share contribution in Partnership or where such share contribution brought in by way of case does not exceed ₹ 50,000</p> <p>(b) Where such share contribution brought in by way of cash is in excess of ₹ 50,000 for every ₹ 50,000 or Part there of</p> <p>© Where such share contribution brought is by way of immovable property</p> <p>(d) Where such share contribution is brought in by way of both immovable property and cash</p> <p>(2).Dissolution of Partnership</p> <p>(a) Where the immovable property is brought in by any partner as his share contribution at the time of constitution of the partnership and such property is taken by any other partner as his share on the dissolution.</p> <p>(b) Where immovable property is acquired by the partnership after its constitution and such property is distributed among the partners on dissolution.</p> <p>If the partners in such partnership are father, mother and sons</p> <p>(3).Retirement of partner</p> <p>(a) Where the partnership owns immovable property and the retiring partner takes no immovable property at the time of his retirement;</p> <p>If the partners in such partnership are father, mother and sons</p> <p>(b) Where the partnership owns immovable property and the retiring partner takes immovable property at the time of his retirement which was not brought in by him as his share of contribution at the time of constitution of the partnership;</p> | <p>Two thousand rupees</p> <p>Two thousand rupees on every fifty thousand or part thereof subject to maximum duty of ₹ 10000.</p> <p>The same duty as on conveyance (No. 21) on the market value of such property. Excluding the part of property equal to the share of the partner in partnership who brought that property</p> <p>As per sub –clauses (a) and (b) on the part of share contribution in the form of cash and as per sub-clause (c) on the part of share contribution in the form of immovable property.</p> <p>The same duty as on a conveyance (No. 21) on the market value of such property. Subject to a minimum of ₹ one hundred.</p> <p>The same duty as on conveyance (No. 21) on the market value of such property excluding the part of the property equal to the share of the partner in partnership who takes that property on dissolution.</p> <p>Rs. One thousand (vide notification 201/06.03.2018)</p> <p>The same duty as on conveyance (No. 21) on the market value of the partnership equal to the share of the retiring partner or partners in the partnership.</p> <p>Rs. One thousand (vide notification 201/06.03.2018)</p> <p>The same duty as on a conveyance (No. 21) on the market value of such property.</p> |
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| | <p>(c) Where the partnership owns immovable property and the retiring partner takes immovable property at the time of his retirement which was acquired by partnership after its constitution;</p> <p>(d) Where the partnership owns immovable property and the retiring partner takes the immovable property at the time of his retirement which was brought in by him as his share of contribution at the time of constitution of the partnership.</p> <p>(e) where the partnership does not own any immovable property at the time of retirement of such partner.</p> <p>(4) in any other case.</p> | <p>The same duty as on conveyance (No. 21) on the market value of such property excluding the part of the property equal to the share of the retiring partner in partnership.</p> <p>Five hundred rupees.</p> <p>Five hundred rupees.</p> <p>Five hundred rupees</p> |
| 44 | <p>Power of attorney (as defined by section 2(xxx) not being proxy)</p> <p>(a) When executed for the sole purpose of procuring the registration of one or more documents in relation to a single transaction or for admitting execution of one or more such documents</p> <p>(b) When authorizing one person or more two act in single transaction other than the case mention in clause (a)</p> <p>(c) When authorizing not more than five persons two act jointly and severally in more than one transaction or generally</p> <p>(d) When authorizing more than five persons but not more than ten persons to act jointly and severally in more than one transaction or generally</p> <p>(e) When given for consideration and authorizing to attorney to sell any immovable property</p> <p>(ee) when power of attorney is given without consideration to sell immovable property to:-</p> <p>(i) father, mother, brother, sister, wife, husband, son, daughter, grandson or grand-daughter of the executant</p> <p>(ii) any other person</p> | <p>Fifty rupees</p> <p>Fifty rupees</p> <p>One hundred rupees</p> <p>One hundred rupees</p> <p>The same duty as on conveyance (21) for the amount of consideration</p> <p>Rs. 2000</p> <p>(i) general power of attorney (without sell power) Rs. 100</p> <p>(ii) with sell power- 2% of market value of property which is the subject matter of power of attorney</p> <p>Provided that the stamp duty paid on such power of attorney shall at the time of</p> |

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| | <p>(eee) When given to promoter or developer by whatever name called, for construction on, or development of, or sell, or transfer (in any manner what ocher) of, any immovable property.</p> <p>(f) In any other case Explanation:- for the purpose of this article more persons than one than belonging to the same firm shall be deemed to be one person</p> | <p>execution of conveyance in pursuance of such power of attorney subsequently by adjusted towards the total amount of duty chargeable on the conveyance if such conveyance deed is executed within three years from the date of power of attorney. The same duty as on conveyance (No. 21) on the market value of the property.</p> <p>Fifty rupees for each person authorized</p> |
| 45. | <p>Protest of Bill or Note, that is to say, any declaration in writing made by a Notary Public or other person lawfully acting as such, attesting the dishonor of a Bill of Exchange or Promissory Note.</p> | Ten rupees. |
| 46. | <p>Protest by the master of a ship, that is to say, any declaration of the particulars of her voyage drawn up by him with a view to the adjustment of losses or the calculation of averages, and every declaration in writing made by him against the characters or the consignees for not loading or unloading the ship, when such declaration is attested or certified by the Notary Public or other person lawfully acting as such. See also note of Protest by the master of a ship (No. 41).</p> | Ten rupees. |
| 47. | <p>Re-conveyance of mortgaged Property:</p> <p>(a) if the consideration for which the property was mortgaged does not exceed Rs. 1,000</p> <p>(b) in any other case.</p> | <p>The same duty as on a conveyance (No. 21) for the amount of such consideration as set forth in the re-conveyance. One hundred rupees.</p> |

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| 48 | <p>Release, that is to say any instrument (not being such a release as is provided for by section 26-(2) where by a co-owner, co-sharer or coparcener renounces his interest, share, part or claim in favour of another co-owner, co-sharer or co-partioner.</p> <p>(a) if the release deed of an ancestral property or part thereof is executed by or in favour of brother or sister (children or renouncer's parents) or son or daughter or son of predeceased son or daughter of a predeceased son or father or mother or brother of mother, son and daughter of sister, spouse of the renounce or the legal heirs of the above relative.</p> <p>Above existing expression inserted the expression "or mother's brother or sister's son or daughter" (w.e.f. 12.02.2018) Amendment in above rates vide notification no. 269/30.03.2016 is as under:</p> <p>(i) where the market value of share, part is doesn't exceed five lacs</p> <p>(ii) where the market value of share, part is exceeds five lacs but doesn't exceed Rs. Ten lacs</p> <p>(iii) where the market value of share, part is exceeds Rs. ten lacs</p> <p>Amendment in above rates vide notification no. 178/12.02.2018 is as under:</p> <p>(i) where the market value of share, part is doesn't exceed Rs. Ten lacs</p> <p>(ii) where the market value of share, part is exceeds Rs. ten lacs</p> <p>(b) in any other case.</p> | <p>One hundred rupees upto 08.03.15</p> <p>Five hundred rupees (w.e.f. 09.03.15)</p> <p>1.5% of market value (w.e.f. 08.03.16)</p> <p>1.5% of the amount of market value maximum Rs. 1000 (w.e.f. 01.04.16)</p> <p>Rs. 2000 (w.e.f. 01.04.16)</p> <p>Rs. 5000 (w.e.f. 01.04.16)</p> <p>Five hundred rupees</p> <p>Five thousand rupees</p> <p>Same duty as on conveyance (No. 21) for the amount equal to the market value of the share, interest, part or claim, renounced.</p> |
| 49. | <p>Respondentia Bond, that is to say, any instrument securing a loan on the cargo laden or to be laden on board a ship and making repayment contingent on the arrival of the cargo at the port of destination</p> | <p>The same duty on a Bond (No. 14) for the amount of the loan secured.</p> |

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| 50. | <p>Security Bond or Mortgage-deed, executed by way of security for the due execution of an office, or to account for money or other property, received by virtue thereof, of executed by a surety to secure the due performance of a contract or the due discharge of a liability.</p> <p>Exemption: Bond or other instrument when executed-</p> <p>(a) by any person for the purpose of guaranteeing that the local income derived from private subscriptions to a charitable dispensary or hospital or any other object of public utility shall not be less than a specified sum per mensem;</p> <p>(b) by agriculturists taking advances from the Government or by their sureties as security for the re-payment of such advances;</p> <p>(c) by officers of Government or their sureties to secure the due execution of an office or the due accounting for money or other property received by virtue thereof."</p> | Subject to a minimum of rupees two hundred, half (0.5) per cent of the amount secured. |
| 51. | <p>Instrument of Settlement- (including a deed of dower).</p> <p>(i) Where the Settlement is made for a religious or charitable purpose</p> <p>(ii) In any other case</p> | <p>The same duty as on a Bond (No. 14) for a sum equal to, (the amount or value of the property settled as set forth in such settlement.</p> <p>(i) In respect of immovable property - same duty as on a conveyance (No.21)(i) for a sum of equal to the market value of the property settled.</p> <p>(ii) In respect of other property - same duty as on a bond (No. 14) for a sum equal to the amount settled or the market value of the property settled.</p> <p>Provided that where an agreement to settle is stamped with the stamp required, for an instrument of settlement and instrument of settlement</p> |

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| | <p>Exemption: Deed of dower executed on the occasion of a marriage between Mohammedans.</p> <p>(B) Revocation of:</p> <p>(i) In respect of settlement prescribed in Sub-clause (i) of clause (A)</p> <p>(ii) In respect of settlement prescribed in Sub-clause (ii) of clause (A)</p> | <p>in pursuance of such agreement is subsequently executed, the duty on such instrument shall not exceed ten rupees.</p> <p>The same duty as on a Bond (No. 14) for a sum equal to the amount or value of the property concerned as set forth in the instrument of revocation but not exceeding fifty rupees.</p> <p>(i) in respect of immovable property – the same duty as on conveyance (21)(i) for a consideration equal to the market value of the immovable property concerned and (ii) in respect of other property – the same duty as on bond no.(14) for a consideration equal to the amount settled in the instrument of revocation or the market value of property concerned, but not exceeding five thousand rupees.</p> |
| 52 | <p>Share warrants, to bearer issued under the Companies Act, 1956 (Act No. 1 of 1956)</p> <p>Exemption: Share warrant when issued by a company in pursuance of the provisions of the Companies Act, 1956 (Act No. 1 of 1956), to have the effect only upon payment, as a composition for that duty, to the Collector,-</p> <p>(a) One and a half percent of the whole subscribed capital of the company, or</p> <p>(b) if any company which has paid the said duty or composition in full, subsequently issues an addition to its subscribed capital-one and half percent of the additional capital so issued.</p> | <p>The same duty on a Bond (No. 14) for the amount of the loan secured.</p> |
| 53 | <p>Shipping order for or relating to the conveyance of goods on board of any vessel.</p> | <p>Ten rupees</p> |

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| 54 | <p>Surrender of lease-</p> <p>Exemption: Surrender of lease when such lease is exempted from duty.</p> | One hundred rupees |
| 55. | <p>Transfer of lease by way of assignment and not by way of under lease.</p> <p>Exemption: Transfer of any lease exempt from duty.</p> | The same duty as on a conveyance (No. 21) for a consideration equal to the amount of the market value of the property. |
| 56. | <p>Trust of:</p> <p>(A) Declaration of, concerning any property, when made by any writing not being a will –</p> <p>(a) where there is disposition of property-</p> <p>(i) where the trust is made for a religious or charitable purpose</p> <p>(ii) in any other case</p> <p>(b) where there is no disposition of property-</p> <p>(B) Revocation of, concerning any property, when made by any instrument other than a will.</p> | <p>The same duty as on a Bond (No. 14) for a sum equal to the amount settled or the market value of the property concerned</p> <p>(i) in respect of immovable property – the same duty as on conveyance (21)(i) for a consideration equal to the market value of the immovable property concerned and</p> <p>(ii) in respect of other property – the same duty as on bond no.(14) for a consideration equal to the amount settled or the market value of property concerned.</p> <p>The same duty as on Bond (No. 14) for a sum equal to the amount or value of the property concerned but not exceeding sixty rupees.</p> <p>The same duty as on Bond (No. 14) for a sum equal to the amount or value of the property concerned but not exceeding fifty rupees.</p> |

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| 57. | <p>Warrant for goods that is to say any instrument evidencing the title of any person therein named or his assigns, or the holder thereof to the property in any goods lying in or upon any deck (warehouse) or where such instrument being signed or certified by or on behalf of the person in whose custody such goods may be.</p> | Ten rupees. |
| 58. | <p>Works contract that is to say a contract for works and labour or services involving transfer of property in goods (whether as goods or in some other form) in its execution and includes a sub-contract,-</p> <p>(a) where the amount or value set-forth in such contract does not exceed Rs. 10 lacs;</p> <p>(b) where it exceeds Rs. 10 lacs but does not exceed Rs. 50 lacs;</p> <p>(c) where it exceeds Rs. 50 lacs.</p> <p>Amendment in chargeable rate of stamp duty vide departments order no. 13550-13598 dated 21-03-2016</p> | <p>Five hundred rupees.</p> <p>One thousand rupees.</p> <p>Five thousand rupees.</p> <p>0.25 percent on the amount of contract maximum Rs. 15000 (w.e.f. 08.03.2016).</p> |

APPENDIX V

**Refer Para 7.7 (xvii) Chapter 7 Document of which registration is compulsory ()
(See Section 17 of Registration Act 1908)**

1. Instrument of gift of immovable property
2. Non-testamentary instruments which purports or operate to create, declare, assign, limit or extinguish, whether in present or in future, any right, title or interest, whether vested or contingent, of the value of one hundred rupees and upwards, to or immovable property.
3. Lease of immovable property from year to year.
4. Non-testamentary instruments which acknowledge the receipt or payment of any consideration on account of creation, declaration, assignment, limitation or extinction of any such right, title or interest.
5. Non-testamentary instruments transferring or assigning any decree or order of award purposes operates to create, declare, assign, limit or extinguish, whether in present or in future, any right, title or interest, whether vested or contingent, of the value of one hundred rupees and upwards to or in immovable property.
6. Agreement to sell immovable property possession where of has been or is handed over to the purported Purchaser.
7. Irrevocable power of attorney relating to transfer of immovable property in any way.

APPENDIX VI

Refer para 7.7 (xvii) of Chapter 7

Document of which registration is optional

(See Section 18 of Registration Act, 1908)

1. Instrument of value less than one hundred rupees of immovable property.
2. Instrument acknowledging the receipt or payment of any consideration on account of the creation declaration, assignment, limitation or extinction of any such right title or interest.
3. Leases of immovable property for any term not exceeding one year.
4. Instruments (other than wills) which purports or operate to create, declare, assign, limit or extinguish any right, title or interest to or in movable property.
5. Will.
6. Marriages under Hindu Marriage Act 1955.
7. All other document not required by section 17 of Indian Registration Act 1908.

APPENDIX VII

(Refer para 7.12)

Questionnaire

- I. Quantum of Audit of Receipts and Refunds Accounts
 1. Whether the quantum prescribed by the Comptroller and Auditor General has been completed.
 2. Whether a list of documents to be audited has been prepared from the documents entered in Book I, III and IV and list attached to this inspection report. (Total number of documents registered in Book I, III, IV and number of documents above Rs. 50,000 may be specified in the list.
 3. Has the party ensured that refunds are made whether the period prescribed by the act and that too from competent authority (vide para No. 7.7 (vi) of the manual).
 4. Whether the particulars of refunds have been noted in the register of refunds and register of original entry.
 5. Has the selected month been checked in full and general review of other months made.
 6. Has verification of remittance been made with treasury figures.
- II General
 1. Whether the prescribed return due to be sent to the District Registrar, Board of Revenue, Income Tax Department, State Government etc. have been prepared correctly and sent to authorities concerned in time.
 2. Whether village wise and individual wise Index Register have been maintained in alphabetical order.
 3. Whether printed, cyclostyled or typed documents have been kept in proper order in additional file books.
 4. Whether the maps, site plans etc. received with the documents have been kept in proper order in Additional File Book.
 5. Whether Tax Clearance Certificates as required under section 230-A of the Income Tax Act 1961 have invariably been obtained prior to registration of documents, the value or consideration of which exceeds Rs. 5 lakh.
 6. Whether thumb/finger impression of the executants and witnesses, as the case may be, have been obtained in Book No. VIII for proper identification wherever necessary.

7. Whether the copies of documents made in relevant registration books by the Sub-Registrar/District Registrar Offices have been duly attested by the registering offices. Whether the copies of the documents have been made within the limit prescribed for it.
8. Whether the details of Stamps have been indicated in document itself so as to verify adequacy of stamp duty levied on a particular document.
9. Whether stamp duty and registration fees have been charged correctly as per schedules.
10. Whether the documents registered outside the State and sent for copying in the appropriate registration circle (District Registrar Office or Sub-Registrar Office) bear the same stamp duty as is payable in Rajasthan and if it is deficit whether the balance has been charged by the registering officer concerned.
11. Whether the documents have been copied correctly in the appropriate book.
12. Whether the language used in the documents is clear and un-ambiguous and that there is no misconstruction therein.
13. Whether the classification of documents with reference to which stamp duty has been levied is correct as per provision of the law.
14. Before making comment about classification, has the party ensured that the stand taken by them has the support of the provision of the Act or/and judicial pronouncements.

Appendix VIII

(Refer para 7.5)

Statement showing distribution of work of Audit of Receipt and Refund Account of Stamp Duty and Registration Fee.

S. No. Inspecting Officer

1. Finalising the review sheet of outstanding paras of old Local Audit Reports (LARs) prepared by Assistant Audit Officer/Section Officer I (AAO/SO) of the party.
2. Review of all documents of value of Rs. 5 lacs/ 2 lacs/ 1 lacs/ Rs. 50,000/- and above. (as applicable as per urban classification)
3. Test check to the extent of 25 % of documents selected by party.
4. Finalisation of Index sheet points in the old LAR files.
5. Review of all adjudicated cases referred to District Registrar/Circle Officer.
6. Review of 100 % cases of remission/refund of fines and receipts.
7. Review of fees book, register for selecting important documents registered in Book No. I, III & IV.
8. Review of 100% cases of refund of receipts.
9. Finalisation and drafting of current audit report.

Assistant Audit Officer/Section Officer I

1. Preparation of review sheet in respect of outstanding paras of old LARs taking present position and verifying the facts of paras dropped by Headquarters and taking final orders of Audit Officer (Inspection).
2. Audit of documents registered in Book No.4.
3. Audit of documents to the extent of 10 % registered in Book No. I (50% of so selected documents).
4. Audit of all documents registered in Book No. I of value Rs. 5 lacs/ 2 lacs/ 1 lacs/ Rs. 50,000/- and above. (as applicable as per urban classification)
5. Review of Minutes Books.
6. Attending to Index sheet points in old LARs.
7. Review of Book of Brief abstract of power of attorney authenticated.
8. Receipt Book account.
9. Register of Deposit/Withdrawal of sealed wills (Book No. 5).
10. Review of registers of stamp venders.
11. Study of Inspection reports of Inspectors, Stamps and Registration Department.
12. Review of periodical returns for tax audit purposes.
13. Any other work entrusted by Audit Officer (Inspection).

Assistant Audit Officer/Section Officer II

1. Review of documents registered in Book No. 2 and Book No. 3.
2. Audit of documents to the extent of 10% registered in Book No. I (50% of selected documents).
3. Audit of all documents registered in Book No. 1 of value Rs. 5 lacs/ 2 lacs/ 1 lacs/ Rs. 50,000/- and above. (as applicable as per urban classification)
4. Review of Additional Book with reference to documents registered in Book No. 1, 3 and 4.
5. Review of Indexes (Rule 59 to 72 of the Registration Rules).
6. Register of unclaimed documents.
7. Review of Thumb impressions/Books.
8. Review of: -
 - (a) Impound Register
 - (b) Search Register
 - (c) Register of deficit stamp duty
 - (d) Visit and Commission fee register.
9. Review/Settlement of old paras of previous Test Audit Note (TAN) and drafting of current TAN.
10. Any other work entrusted by A.O./A.A.O. I.

Auditor/Sr. Auditor

1. Detailed Audit of receipts of one month for each year with reference to Book No. I, III, IV, receipt book, fees book and cash book..
2. Checking of totals of cash book and fee book for one month each year.
3. Verification of remittances for one month each year with reference to Treasury/Sub-Treasury accounts.
4. Any Other work entrusted by Audit Officer/Assistant Audit Officer I.

Audit Officer

APPENDIX IX

List of some Important Judicial pronouncement effecting classification of documents and chargeability of duty

(1) **Adoption Deed**-There is a material distinction between an adoption deed and an authority to adopt or consent to adopt.

[Labh Singh Vs Mehar Singh AIR 1932 LA 118-135 IC 193]

(2) **Agreement relating to deposits of title deeds**-In the case of the Chief Controlling Revenue Authority V/s Jawahar Mills, it was held that where a document merely contains the bargain between the two parties with regard to the deposit of the title deeds and condition annularly to such deposits the Stamp duty on it shall be payable under article 6 of the Schedule I of Stamp act. But if the documents contain all the provisions normally to be formed in mortgage deed, then the mere fact that the document also contain the bargain regarding the deposit of the title deeds would not make it an agreement for deposit of title deeds.

[CCRA Vs Jawahar Mills, AIR 1967 Mad I (FB) in re Stamp Act, AIR 1954 Bombay 462]

(3) **Bond**-If a promissory note is attested by a witness and is not payable to order or bearer, it would fall within the definition of 'Bond' and is chargeable as such having regard to section 6 by which higher duty prescribed for bond becomes chargeable when the instrument so framed as to fall within the description of a bond as well as that of a promissory not.

[Ref 15 Mad (FB) 193]

(4) **Conveyance**- Where by a deed the representative of a deceased partners transfers his share in a factory to other partner who continue in business, for consideration and not merely releases his interest in any particular immovable property the deed would amount to a conveyance.

[Heera Lal Naval Ram in the matter of I.L.R. 32, M 505 (FB)]

A recital in the document that possession had been delivered earlier will not by itself be enough to vest title in transferee, transfer of vesting of title in one and divesting from the other who gives up title. Whether there is a transfer has to be inferred from the document. If a person say in a document that he had delivered possession of property and thereby also he constituted the property delivered as the property of the other person, and also declares that in view of it, he had divested himself of his title, the transfer is complete.

On consideration of the recitals in the effect affidavits held that they constitute a transfer and a conveyance within meaning of section 2(10) and are therefore, chargeable stamp duty, under entry 23 of the Ist Schedule [Authority:-Chief Controlling Revenue Authority Board of Revenue Vs V.R. Thirthalu AIR 1973 Mad (1) (2) FB]

A deed of retirement where under the retiring partner is paid a certain amount in lieu of all his claim, right, title and interest in the business and the asset of the firm, is not conveyance (Authority-Govind Das Vs Board of Revenue U P AIR 1971 Au 540 (543) FB]

5. Gift- Article 33 expressly relates to instruments of gift not being a settlement. If an instrument falls in the category of both gift as well as settlement, it may be stamped under article 58 and not under this article.

[ILR 1951 Calcutta 665]

6. Gift not partition

Devolution of agriculture tenancies is governed by Rajasthan Tenancy Act-Hindu Succession Act not attracted except where tenancy Act makes it applicable-Tenancy Act recognises devolution only by way of succession under Section 40 and not by way of supervisor ship hence section 6 of Hindu succession Act not applicable-Tenancy restrict in ancestral land devolved in the even of death of father or land holder only on him and not on his children. His rights can not be devolved on his children during his life time. Hence children of 'S' had no right even though a partition suit to claim such right which could devolve on them after the death of 'S'. This partition can be claimed by them after getting them recorded as co-tenants under section 53 of Tenancy Act either by agreement or decree passed by competent court-In the absence of this, transfer can only be by sale or gift alone.

[RRD State of Rajasthan Vs Shivdan Singh Ref No. 41/GNR of 76 decided on 18.3.1977 by larger bench of Revenue Board.]

7. Lease

An agreement by which rent or any other stipulation of any existing lease is modified, other than an agreement by which the period of lease is extended is not a lease. But an agreement by which the period of lease is extended is not a lease. But an agreement extending the period of an existing lease should be regarded as a lease for the period by which the original period is extended, for in effect it would be a demise of immovable property covering that period and duty would have to be paid under Article 35, the period of the lease being that beyond the period of original lease and rent being the rent payable for that period (Standard 17-2 A6/ Raj/85).

[Authority:-Coal Co. Ltd. Vs Chief Controller Revenue authority, Bengal ILR (IS 48) 2 Cal (323). A document executed in favour of Panchayat Samiti for collection of tolls would be a 'lease' within meaning of clause 16 of Section (2).] [Authority AIR 1973 AP 72]

8. Mortgage-

A simple mortgage with a condition that if it is not paid off within a particular period, the mortgagee is to take possession as if it were an usufructuary mortgage does not require the higher duty prescribed for mortgages with possession. The provision as to usufruct would become operative only on the happening of a condition which may never occur. (Nanuh V/s Halkh, 124 IC 401, AIR 1930 all 175).

9. Partition:

- (a) An instrument between partners dividing the outstanding of the partnership without dissolving the partnership is a partition and not dissolution of partnership. (Choturam V/s Ganesh ,3 Born LR 332)
- (b) Even an instrument coming into existence on a dissolution of partnership, would be chargeable as an instrument of partition if it effects a division of partnership assets among the partners.

[Secretary Board of Revenue Vs Alagappa Chettair ILR (1937) Mad 533.]

10. Release

Where a Hindu widow adopts a son and by a clause in the adoption deed returns actual possession or property with her but later gives up this right by a deed, the later deed is released deed and not a gift deed.

[Yashodabai, intre 1947 NLJ. 148.]

"A deed by which one co-owner renounces his claim for partition against the family property in consideration of a certain income to be enjoyed by him for his life out of certain lands over which he has no power of alienation, the document amount to a release deed. There being no necessity in law for conveyance of a share of one co-sharer in favour of another co-sharer and release of interest being sufficient the document would not amount to conveyance.

11. Settlement

- (a) A document by which the executant declared, he held the property and intended to hold it for his life and made disposition regarding it to take effect after his life, making provisions for the members of his family was held to be settlement and not a declaration of trust.

[Mt. Lilavati oebi Vs Secretary of State 2 Pat LR 18 (CR)]

- (b) Where by terms of an instrument future rental income of two houses were to be utilised by trustee for benefit of minor children of donor, it was settlement fall under this article and Stamp under Article 64 not sufficient.

[Board of Revenue V.P.V. Sridhar, Advocate (1964) 712 1 All 857]

- (c) Wakf created by Mussalmans should be treat as settlement. A document which purported to be wakf at aulad-wal-Khandan is a deed of settlement within section 2(24).

[U.P. Stamp Manual, 1945, P. 27 Note No. 9 and example V Ahamad Zaman Khan, 146 I.C. 559]

12. **Dissolution of Partnership**-There is no concept of co-ownership against partners during the subsistence of the partnership. The partnership properties are not held by the partners as co-owners. The property belong to the firm and it merely vests in all the partners because the firm has no legal entity. But such vesting does not mean that all the partners are the co-owners of the property.

Concept of partnership or the concept of co-owner of property dividing or agreeing to divide such property in severally can never apply to what happens when a firm is dissolved and one property or another is allotted to a partners.

An instrument setting out the dissolution between the partners is therefore not an instrument of partition within the meaning of Section 2(15) of Stamp Act and is not chargeable under article 45 of the second schedule to the Act. It is chargeable under Article 46(B)of the second schedule of the Act. AIR 1977 Gujrat 1)

APPENDIX - X

राजस्थान स्टाम्प अधिनियम 1998 एवं राजस्थान स्टाम्प नियम 2004 में संशोधनो का विवरण

1. राज्य सरकार द्वारा निर्माण कार्यो के बाजार मूल्य निर्धारण हेतु दरे निम्न प्रकार निर्धारित की गई है:-

- (i) आर.सी.सी. निर्माण - 600 रु. प्रति वर्ग फीट
- (ii) पट्टी पोश निर्माण - 400 रु. प्रति वर्ग फीट

अधिसूचना सं. 67/08.12.2009

The state government hereby determines the following rates of construction for the assessment of market value of property:-

- (i) RCC Construction – Rs. 600 per sq.ft.
- (ii) Patti Pos Construction – Rs. 400 per sq.ft.

Notification no. 67/08.12.2009

2. गत भूमि उपयोग व परिवर्तित भूमि उपयोग की बाजार दरों में अन्तर की राशि पर मुद्रांक कर प्रभार्य होगा ।

अधिसूचना सं. 97/25.02.2008

Stamp duty chargeable on the instrument of immovable property executed by the state government, local bodies after the change of land use shall be charged on the difference of market value of land calculated on the basis of previous land use and changed land use.

Notification no. 97/25.02.2008

1. निजी कृषि भूमिधारी/निजी विकासकर्ता एवं टाउनशिप परियोजना द्वारा कृषि भूमि से अकृषि प्रयोजनार्थ आवंटित भूखण्डों के संबंध में स्थानीय निकायों द्वारा ऐसे आवंटी के पक्ष में निष्पादित लीज डीड पर मुद्रांक शुल्क उस क्षेत्र के लिए सहकारी समिति द्वारा आवंटित भूखण्डों के लिए निर्धारित नियमन शुल्क/रूपान्तरण शुल्क की दर के आधार पर आंकलित कुल नियमन/रूपान्तरण शुल्क की राशि के चार गुणा राशि में ब्याज एवं पैनेल्टी की राशि यदि कोई हो तो शामिल करते हुए प्रतिफल मानकर कन्वेन्स पर देय दर से मुद्रांक शुल्क देय होगा । (प्रभावी तिथि 20.02.2008)

अधिसूचना 34/28.07.2008

Assessment of market value of land developed by private land owner or private developer under township project from agriculture purpose to non-agriculture purpose shall be equal to the four times of amount of the regularization fees and conversion charges at the rate of conveyance. (w.e.f. 20.02.2008)

Notification no. 34/28.07.2008

4. रिप्स 2010 के अन्तर्गत किसी उद्योग की स्थापना हेतु भूमि के क्रय या लीज संबंधी या कोई निर्माण/सुधार संबंधी दस्तावेज पर प्रभार्य मुद्रांक कर में 50 प्रतिशत की छूट देय है ।

अधिसूचना सं. 66/25.08.2010

Stamp duty chargeable on the instrument of purchase or lease of land and any construction/improvement on such land for the purpose of setting up of enterprises shall be reduced by 50% under RIPS 2010.

Notification no. 66/25.08.2010

5. संस्थागत या औद्योगिक प्रयोजनार्थ भूमि से संबंधित हस्तान्तरण के दस्तावेज पर मुद्रांक कर निम्नानुसार प्रभारित किया जायेगा:-
1. संस्थागत भूमि के मामले में:- उस क्षेत्र की आवासीय भूमि की दरों का 150 प्रतिशत या प्रतिफल राशि जो भी अधिक हो ।
 2. औद्योगिक प्रयोजनार्थ भूमि के मामले में:- उस क्षेत्र की आवासीय भूमि की दर या 5 कि.मी. परिधि में रिको की दर या प्रतिफल राशि जो भी अधिक हो ।

अधिसूचना सं. 157/09.03.2011

Stamp duty on the instrument of conveyance relating to institutional purpose or industrial purpose shall be charged as under:-

1. In case of institutional land:- At the rate of 150% of residential rate of that area or consideration amount whichever is higher.
2. In case of industrial land:- At the rate of residential rate of that area or consideration amount or rates of RIICO industrial area within a radius of 5 k.m., whichever is higher.

Notification no.157/09.03.2011

6. शिड्यूल के बॉण्ड आर्टिकल संख्या 14 पर प्रभार्य मुद्रांक कर बॉण्ड मूल्य के 2 प्रतिशत प्रभार्य होगा ।

अधिसूचना सं. 153/09.03.2011

Stamp duty on the instrument of bond article 14 of the schedule shall be charged 2% of bond value.

Notification no. 153/09.03.2011

7. दस्तावेजों के पंजीयन पर संदेय मुद्रांक कर पर 10 प्रतिशत की दर से अधिभार प्रभारित किया जायेगा ।

अधिसूचना सं. 152/09.03.2011

Surcharge at the rate of 10% of stamp duty payable on the registration of document shall be charged.

Notification no. 152/09.03.2011

8. विलम्ब से उपस्थित होने व दस्तावेज के विलम्ब से प्रस्तुत करने पर धारा 25 एवं 34 के अधीन दण्डात्मक शुल्क का निर्धारण:-

- (1) जहां विलम्ब एक माह तक हो - पंजीयन शुल्क का 10 प्रतिशत
- (2) जहां विलम्ब एक माह से अधिक हो किन्तु दो माह तक हो - पंजीयन शुल्क का 20 प्रतिशत

- (3) जहां विलम्ब दो माह से अधिक हो किन्तु तीन माह तक हो - पंजीयन शुल्क का 30 प्रतिशत
- (4) जहां विलम्ब तीन माह से अधिक हो किन्तु चार माह तक हो - पंजीयन शुल्क का 50 प्रतिशत

अधिसूचना सं. 43/12.09.2011

FEEES FOR LATE PRESENTATION AND LATE APPEARANCE

Fine for late presentation under section 25 and the late appearance under section 34 shall be regulated as under:-

- (a) Where the delay doesn't exceeds a month – 10% of proper registration fees
- (b) Where the delay exceeds a month but doesn't exceed two months – 20% of proper registration fees
- (c) Where the delay exceeds two month but doesn't exceed three months – 30% of proper registration fees
- (d) Where the delay exceeds three month but doesn't exceed four months – 50% of proper registration fees

Notification no. 43/12.09.2011

9. राजस्थान भूतपूर्व सैनिक निगम के संगम अनुच्छेद एवं संगम ज्ञापन के दस्तावेज पर प्रभार्य मुद्रांक कर से छूट देय है ।

अधिसूचना सं. 123/29.03.2012

Stamp duty chargeable on the instrument of articles of association and memorandum of association of the Rajasthan Ex-service man corporation shall be exempted

Notification no. 123/29.03.2012

10. राज्य सरकार द्वारा भिन्न-भिन्न श्रेणी की भूमि की बाजार दरों के निर्धारण हेतु दरें निम्न प्रकार निर्धारित की गई हैं:-

1. 1000 वर्ग मीटर तक कृषि भूमि जो नगरपालिका मण्डल/परिषद/निगम के परिधि क्षेत्र में स्थित है, की दर आवासीय दर में से विकास कार्यों की लागत घटाकर अवशेष दर के समान होगी ।
2. औद्योगिक भूमि की दर - कृषि भूमि के 5 कि.मी. की परिधि में स्थित रिको की दर या आवासीय भूमि की दर जो भी कम हो ।
3. खनन प्रयोजन के लिए आवंटित कृषि भूमि के संबंध में - कृषि भूमि की दर का दो गुना

अधिसूचना सं. 10/08.05.2012

The state government hereby redetermines the rates for assessment of market value of the following categories of land as under:-

1. Rates of agriculture land having area upto one thousand sq. mtr. Situated within the periphery of municipal corporation/ council/board or development authorities shall be equal to the rates of residential land after deducting the development charges.
2. Rates of industrial land shall be equal to the rates of RIICO industrial area situated within a radius of 5 k.m. of such land or the rates of residential land of that area, whichever is higher.
3. Rates of land leased out or otherwise allotted for mining purpose, shall be equal to the two times of rates of agriculture land of that area.

Notification no. 10/08.05.2012

11. राजस्थान मुद्रांक कर नियम 2004 के नियम 58 में संशोधन:-

(i) विद्यमान प्रावधान (iii), (v), (ix) और (x) को हटाया गया

(ii) विद्यमान प्रावधान (vi) को निम्न प्रकार प्रतिस्थापित किया गया:-

(vi) “औद्योगिक प्रयोजनार्थ भूमि की दर उस क्षेत्र के 5 कि.मी. की परिधि में स्थित रिको की दर या आवासीय दर जो भी कम हो”

अधिसूचना सं. 22/12.07.2012

Amendment of rule 58 of Rajasthan Stamp Rules 2004 –

(i) The existing clause (iii), (v), (ix) and (x) shall be deleted

(ii) The existing clause (vi) shall be substituted by the following

(vi) “Rates of land for industrial purpose shall not be less than the rates of RIICO industrial area situated within radius of five k.m. of such land or the rates of residential land of that area, whichever is lower”.

Notification no. 22/12.7.2012

12. अपशिष्ट पदार्थ प्रबंधन के लिए संयंत्र की स्थापना हेतु स्थानीय निकायों द्वारा आवंटित भूमि के लीज डीड के दस्तावेज पर देय मुद्रांक कर से छूट अनुमत्य है ।

अधिसूचना सं. 52/21.08.2012

The state government hereby orders that stamp duty chargeable on the lease deeds executed in respect land allotted by state government, local bodies for the establishment of plants for waste management or common affluent treatment plant or dumping yard shall be exempted.

Notification no. 52/21.08.2012

13. वक्फ अधिनियम 1955 के अन्तर्गत परिभाषित वक्फ के पक्ष में या वक्फ के सृजन के लिए निष्पादित दस्तावेज पर प्रभार्य मुद्रांक कर से छूट देय है ।

अधिसूचना सं. 65/28.09.2012

Stamp duty chargeable on conveyance deeds executed in favour of waqf as defined in waqf act 1995 or for creation of waqf shall be exempted.

Notification no. 65/28.09.2012

14. राजस्थान राज्य ऊर्जा वित्त निगम के आर्टिकल ऑफ एसोसिएशन के दस्तावेज पर देय मुद्रांक कर से छूट अनुमत्य है ।

अधिसूचना सं. 79/21.11.2012

Stamp duty chargeable on the instrument of articles of association of Rajasthan State Power Finance Corporation shall be exempted.

Notification no. 79/21.11.2012

15. वर्ष 2012-13 से 2017-18 के दौरान राजस्थान राज्य विद्युत प्रसारण/वितरण/उत्पादन निगम लिमिटेड को आवंटित या क्रय की गई भूमि के दस्तावेज के पंजीयन पर प्रभार्य मुद्रांक कर भूमि के बाजार मूल्य पर 0.25 प्रतिशत की दर से देय है ।

अधिसूचना सं. 93/13.12.2012

Stamp duty chargeable on the instrument of land allotted or purchased by the Rajasthan Rajya Vidyut Prasaran/Utpadan/Vitran Nigam Limited during the year 2012-13 to 2017-18 shall be charged at the rate of 0.25% on the market value of land.

Notification no. 93/13.12.2012

16. प्रत्येक मध्यवर्ती अमुद्रांकित एवं अपंजीकृत दस्तावेज जो कि अचल सम्पत्ति के आवंटन के पश्चात् हस्तान्तरण से संबंधित है, पर देय मुद्रांक कर मूल आवंटन के मूल्य पर प्रभारित है अगर लीज डीड पंजीयन के लिए दिनांक 31.03.2013 तक प्रस्तुत कर दी जावेगी ।

अधिसूचना सं. 96/31.12.2012

Stamp duty chargeable on every intermediary unregistered and unstamped instrument of transfer of immovable property executed after allotment shall be charged on the amount of original allotment if lease deed is submitted for registration upto 31.03.2013.

Notification no. 96/31.12.2012

17. आर्टिकल 5 के क्लॉज (ई) एवं आर्टिकल 44 के क्लॉज (ईईई) के अधीन इकरारनामे के ज्ञापन एवं मुख्तारनामा के दस्तावेज पर देय मुद्रांक कर की दर बाजार मूल्य का 1 प्रतिशत की दर से निर्धारित है ।

अधिसूचना सं. 115/06.03.2013

Stamp duty chargeable on the instrument of agreement of memorandum of an agreement under clause (e) of article 5 and power of attorney under clause (eee) of article 44 shall be charged at the rate of 1% of the market value of property.

Notification no. 115/06.03.2013

18. कृषि आधारित व्यवसाय नीति वर्ष 2010 के अधीन भूमि के विक्रय या पट्टा या निर्माण जो कि फूड पार्क के अन्तर्गत है के पंजीयन के दस्तावेज पर स्टाम्प ड्यूटी पर छूट देय है ।

अधिसूचना सं. 122/25.03.2013

Stamp duty chargeable on the first sale deed or lease deed of land or building in the food park, developed under the policy for the promotion of agro-processing and agro-business 2010 shall be exempted.

Notification no. 122/25.03.2013

19. राजस्थान राज्य में कृषि आधारित उपक्रमों की स्थापना हेतु पॉलिसी वर्ष 2010 के प्रावधानों के तहत निष्पादित पट्टों के पंजीयन पर स्टाम्प ड्यूटी से छूट देय है । अधिसूचना सं. 19/10.05.2013

Stamp duty chargeable on first sale deed or lease deed executed in respect of land or building for establishment or development of any agro processing enterprises shall be exempted under the provision of policy for promotion of agro processing 2010.

(Notification no. 19/10.05.2013)

20. राज्य सरकार या स्थानीय निकायों द्वारा आवंटन/विक्रय के आधार पर निष्पादित लीज डीड जो कि अपर्याप्त/ अमुद्रांकित है, कि दशा में प्रत्येक मध्यवर्ती हस्तान्तरण पर प्रभारित मुद्रांक कर मूल आवंटन/ विक्रय राशि पर देय होगा ।

अधिसूचना सं. 42/08.07.2013

Stamp duty chargeable on every intermediary unregistered and unstamped instrument of transfer of immovable property executed after allotment/sale by local bodies shall be reduced and charged on the amount of original allotment.

(Notification no. 42/08.07.2013)

21. राज्य सरकार या स्थानीय निकायों द्वारा आवंटन/विक्रय के आधार पर निष्पादित लीज डीड पर स्टाम्प ड्यूटी निम्न प्रकार होगी:-

| क्र. सं. | दस्तावेज का विवरण | मुद्रांक कर की दर |
|----------|---|---|
| 1. | निष्पादन की दिनांक से या पुनर्वैध की दिनांक से दो माह की अवधि में पंजीयन | प्रीमियम की राशि ब्याज, शास्ति की राशि एवं अन्य प्रभारों व दो वर्ष के औसत किराये की राशि पर कन्वेन्स की दर से (अगर दस्तावेज 31.03.2014 तक पंजीयन के लिए प्रस्तुत किया गया हो) |
| 2. | निष्पादन की दिनांक से या पुनर्वैध की दिनांक से दो माह बाद किन्तु चार माह की अवधि में पंजीयन | उपरोक्त क्र.सं. 1 की राशि का 125 प्रतिशत पर कन्वेन्स की दर से (अगर दस्तावेज 31.03.2014 तक पंजीयन के लिए प्रस्तुत किया गया हो) |
| 3. | निष्पादन की दिनांक से या पुनर्वैध की दिनांक से चार माह बाद किन्तु आठ माह की अवधि में पंजीयन | उपरोक्त क्र.सं. 1 की राशि का 150 प्रतिशत पर कन्वेन्स की दर से (अगर दस्तावेज 31.03.2014 तक पंजीयन के लिए प्रस्तुत किया गया हो) |

अधिसूचना सं. 83/03.01.2014

The stamp duty chargeable on lease deed or sale deed executed by local bodies or enterprises in respect of land allotted or sold by them :-

| Sr. No | Particulars of documents | Rate of stamp duty |
|--------|--|--|
| 1. | If the lease deed or sale deed is submitted for registration within two months from the date of execution or revalidation after 8 months | On the amount of all charges paid to local bodies and the average amount of the rent of two years (if documents is presented for registration upto 31.03.2014) |

| | | |
|----|--|--|
| 2. | If the lease deed or sale deed is submitted for registration after two months and within four months from the date of execution or revalidation after 8 months | On the amount of 125% of clause no. 1 (if documents is presented for registration upto 31.03.2014) |
| 3. | If the lease deed or sale deed is submitted for registration after four months and within eight months from the date of execution or revalidation after 8 months | On the amount of 150% of clause no. 1 (if documents is presented for registration upto 31.03.2014) |

(vide notification no. 83/03.01.2014)

22. स्थानीय निकायों से भू-राजस्व अधिनियम 1956 की धारा 90-ए के तहत नियमन के आधार पर जारी पट्टों पर स्टाम्प ड्यूटी का विवरण

| क्र.सं. | दस्तावेज का विवरण | मुद्रांक कर की दर |
|---------|---|---|
| 1. | पट्टा खातेदार स्वयं के पक्ष में निष्पादन पर (अगर पट्टा पंजीयन हेतु दिनांक 31.03.2014 तक प्रस्तुत कर दिया जावे) | 500 रुपये |
| 2. | पट्टा अपंजीकृत या अपर्याप्त रूप से मुद्रांकित दस्तावेज के आधार पर अन्य व्यक्ति के पक्ष में निष्पादन पर (अगर पट्टा पंजीयन हेतु दिनांक 31.03.2014 तक प्रस्तुत कर दिया जावे) | प्रीमियम की राशि ब्याज, शास्ति की राशि एवं अन्य प्रभारों व दो वर्ष के औसत किराये की राशि पर कन्वेन्स की दर से (पट्टा दिनांक 30.09.12 को या उससे पूर्व निष्पादित हो) |
| 3. | अगर पट्टा नियमन उपरांत आवंटित भूखण्डों के आधार पर अन्य व्यक्ति के पक्ष में निष्पादन है (पट्टा पंजीयन हेतु पुनर्विध पश्चात् दिनांक 31.03.2014 तक प्रस्तुत कर दिया जावे) | प्रीमियम की राशि ब्याज, शास्ति की राशि एवं अन्य प्रभारों व दो वर्ष के औसत किराये की राशि पर कन्वेन्स की दर से |

अधिसूचना सं. 82/03.01.2014

Stamp duty chargeable on lease deed issued after regularization of land under section no. 90A by local bodies land revenue act 1956

| Sr.No. | Particulars of document | Rate of stamp duty |
|--------|---|---|
| 1. | If lease deed is issued in favour of khatedar (if lease deed presented for registration upto 31.03.2014) | Five hundred rupees |
| 2. | If lease deed is issued on the basis of unregistered or insufficiently stamped instruments executed in favour a person other than khatedar (if lease deed presented for registration upto 31.03.2014) | On the amount of premium, development charges and other charges paid in consideration and average amount of rent of two years (if executed upto 30.09.2012) |
| 3. | If lease deed is issued on the basis of regularization of land and revalidation after eight months which is executed in favour a person other than khatedar (if lease deed presented for registration after revalidation upto 31.03.2014) | On the amount of premium, development charges and other charges paid in consideration and average amount of rent of two years |

(vide notification no. 82/03.01.2014)

23. अचल सम्पत्ति के अपर्याप्त मुद्रांक एवं अमुद्रांकित हस्तान्तरण दस्तावेजों पर मुद्रांक कर निम्न प्रकार प्रभाय होगा।

| क्र.सं. | हस्तान्तरण दस्तावेज का विवरण | प्रभाय स्टाम्प ड्यूटी की दर |
|---------|--|---|
| 1. | स्थानीय निकायों द्वारा आवंटित या बिक्रित अचल सम्पत्ति के संबंध में लीज डीड निष्पादन के समय प्रत्येक मध्यवर्ती अचल सम्पत्ति के अपर्याप्त मुद्रांकित एवं अमुद्रांकित दस्तावेजों के संबंध में | अचल सम्पत्ति की आवंटित राशि का 1.5 गुणा |
| 2. | स्थानीय निकायों के अतिरिक्त गृह निर्माण सहकारी समितियों के द्वारा आवंटित/विक्रय अचल सम्पत्ति जिसके संबंध में लीज डीड पूर्व में प्राप्त नहीं की गई है, के संबंध में लीज डीड निष्पादन के समय प्रत्येक मध्यवर्ती अचल सम्पत्ति के अपर्याप्त मुद्रांकित एवं अमुद्रांकित दस्तावेजों के संबंध में | अचल सम्पत्ति की बाजार मूल्य का 50 प्रतिशत |

अधिसूचना सं. 53-2014 14.07.2014

उपरोक्त आदेश के क्रम सं. 2 में संशोधन (दिनांक 09.03.2015 से प्रभावी)

| क्र.सं. | हस्तान्तरण दस्तावेज का विवरण | प्रभार्य स्टाम्प ड्यूटी की दर |
|---------|--|---|
| 2. | स्थानीय निकायों के अतिरिक्त गृह निर्माण सहकारी समितियों के द्वारा आवंटित/विक्रय अचल सम्पत्ति जिसके संबंध में लीज डीड पूर्व में प्राप्त नहीं की गई है, के संबंध में लीज डीड निष्पादन के समय प्रत्येक मध्यवर्ती अचल सम्पत्ति के अपर्याप्त मुद्रांकित एवं अमुद्रांकित दस्तावेजों के संबंध में | (1) दस्तावेज दिनांक 31.03.95 तक निष्पादन की अवस्था में बाजार मूल्य के 10 प्रतिशत की राशि जोड़कर (2) दस्तावेज दिनांक 01.04.95 से 31.03.2005 के मध्य निष्पादन की अवस्था में बाजार मूल्य के 20 प्रतिशत की राशि जोड़कर (3) दस्तावेज दिनांक 01.04.2005 से 31.03.2010 के मध्य निष्पादन की अवस्था में बाजार मूल्य के 30 प्रतिशत की राशि जोड़कर (4) दस्तावेज दिनांक 01.04.2010 से 14.07.2014 के मध्य निष्पादन की अवस्था में बाजार मूल्य के 35 प्रतिशत की राशि जोड़कर |

अधिसूचना सं. 227-2015 09.03.2015

Stamp duty chargeable on every unregistered and understamped intermediary instruments of transfer on immovable property shall be charged as under:

| Sr. No. | Details of instrument | Stamp duty payable @ conveyance |
|---------|---|---|
| 1. | Every intermediary and understamped instrument executed on the basis of allotment order in respect of land allotted or sold by local authorities. | On the 1.5 times of amount of original allotment of property. |
| 2. | Every intermediary and understamped instrument executed in respect of other categories of land allotted or sold by housing cooperative society before getting the lease deed. | On 50% amount of market value of property. |

Notification no. 53-2014 14.07.2014

Amendment in clause no. 2 of above cited order

| Sr.No. | Details of instrument | Stamp duty payable @ conveyance |
|--------|---|---|
| 1. | Every intermediary and understamped instrument executed in respect of other categories of land allotted or sold by housing cooperative society before getting the lease deed. | (1) 10% of the market value Where document executed upto 31.03.95. (2) 20% of the market value where document executed between 01.04.95 to 31.03.2005. (3) 30% of the market value where document executed between 01.04.2005 to 31.03.2010. (4) 35% of the market value where document executed between 01.04.2010 to 14.07.2014. |

Notification no. 227-2015/09.03.2015

24. भू-उपयोग परिवर्तन के आदेशों पर स्टाम्प ड्यूटी की दर न्यूनतम 500 रु. एवं स्थानीय निकायों को दिये गये प्रभारों या फीस की रकम का 10 प्रतिशत

अधिसूचना सं. 50-2014/14.07.14

Stamp duty chargeable on land use change orders is 10% of charges or fees paid to local bodies subject to minimum Rs. 500

Notification no. 50-2014/ 14.07.2014

भू-उपयोग परिवर्तन एवं भू संपरिवर्तन पर स्टाम्प ड्यूटी पर निम्न प्रकार रियायत दी गई है:-

1. भू-उपयोग परिवर्तन के आदेश के मामले में-भू-उपयोग परिवर्तन के समस्त प्रभारों पर 5 प्रतिशत की दर से न्यूनतम 500 रु.
2. भू-संपरिवर्तन के आदेश के मामले में-भू-उपयोग परिवर्तन के समस्त प्रभारों पर 3 प्रतिशत की दर से न्यूनतम 500 रु.

अधिसूचना सं. 222-2016/08.03.16

Stamp duty chargeable on land use change order and land use conversion order reduced as under:-

1. In case of land use change order – 5% on all charges of land use change subject to minimum Rs.500
2. In case of land conversion order – 3% on all charges of land use change subject to minimum Rs.500

Notification no. 222-2016/08.03.16

25. नवीन खननपट्टे/नीलामी के आधार पर जारी खननपट्टे, नवीनीकरण के आधार पर जारी खननपट्टे तथा खननपट्टों के हस्तान्तरण पर देय मुद्रांक कर राशि निम्न प्रकार होगी:-

| क्र.सं. | दस्तावेज का विवरण | मुद्रांक कर की दर |
|---------|--|---|
| 1. | नवीन खननपट्टे संबंधित दस्तावेज | डेड रेंट की तीन गुणा रकम, प्रतिभूति रकम एवं अन्य खर्चों पर कन्वेन्स की दर से |
| 2. | नीलामी से क्रय खननपट्टा संबंधित दस्तावेज | नीलामी की रकम, डेड रेंट की तीन गुणा प्रतिभूति रकम एवं अन्य खर्चों पर कन्वेन्स की दर से |
| 3. | खननपट्टे के नवीनीकरण के संबंध में | डेड रेंट की तीन गुणा या पूर्ववर्ती तीन वर्षों की रॉयल्टी की राशि जो भी अधिक हो, प्रतिभूति रकम एवं अन्य खर्चों पर कन्वेन्स की दर से |
| 4. | खननपट्टे के अंतरण के मामले में | डेड रेंट की दो गुणा या पूर्ववर्ती दो वर्षों की रॉयल्टी की राशि जो भी अधिक हो तथा स्थल पर कराये गये विकास कार्यों की लागत प्रतिभूति रकम एवं अन्य खर्चों पर कन्वेन्स की दर से |

अधिसूचना सं. 52-2014 14.07.2014

Stamp duty chargeable on the instrument of mining lease allotted by mining department -

| Sr.No. | Particulars of document | Rate of stamp duty |
|--------|---|--|
| 1. | In case of new mining lease | On the amount of three times of the dead rent, security amount and other miscellaneous charges at the rate of conveyance |
| 2. | In case of mining lease granted through auction | On the amount of three times of the dead rent, security amount, other miscellaneous charges and bid amount at the rate of conveyance |
| 3. | In case of renewal of mining lease | On the amount of three times of the dead rent or the amount of royalty of the preceeding three years whichever is higher, security amount, other |

| | | |
|----|-------------------------------------|--|
| | | miscellaneous charges at the rate of conveyance |
| 4. | In case of transfer of mining lease | On the amount of two times of the dead rent or the amount of royalty of the preceeding two years whichever is higher, cost of the development works, other miscellaneous charges at the rate of conveyance |

Notification no. 52-2014 14.07.2014

26. राज्य सरकार या स्थानीय निकायों द्वारा आवंटन/विक्रय के आधार पर निष्पादित लीज डीड पर स्टाम्प ड्यूटी निम्न प्रकार होगी:-

| क्र. सं. | दस्तावेज का विवरण | मुद्रांक कर की दर (अधिसूचना सं. 54/14.07.2014) | मुद्रांक कर की दर (अधिसूचना सं. 98/27.09.2017) | मुद्रांक कर की दर प्रभावी तिथि (अधिसूचना सं. 2012/पी.टी. 175/30.01.2018) |
|----------|--|---|--|--|
| 1. | निष्पादन की दिनांक से दो माह की अवधि में पंजीयन | प्रीमियम की राशि ब्याज, शास्ति की राशि एवं अन्य प्रभारों व दो वर्ष के औसत किराये की राशि पर कन्वेन्स की दर से | | बाजार मूल्य का 50 प्रतिशत |
| 2. | निष्पादन की दिनांक से दो माह बाद किन्तु चार माह की अवधि में पंजीयन | उपरोक्त क्र.सं. 1 की राशि का 125 प्रतिशत पर कन्वेन्स की दर से | | बाजार मूल्य का 60 प्रतिशत |
| 3. | निष्पादन की दिनांक से चार माह बाद किन्तु आठ माह की | उपरोक्त क्र.सं. 1 की राशि का 150 प्रतिशत पर कन्वेन्स की दर | प्रीमियम की राशि ब्याज, शास्ति की राशि एवं अन्य प्रभारों व दो वर्ष | बाजार मूल्य का 70 प्रतिशत |

| | अवधि में पंजीयन | से | के औसत किराये की राशि पर कन्वेन्स की दर से | |
|----|--|---|--|--------------------------------|
| 4. | आठ माह बाद स्थानीय निकायों से पुनर्वैध करवाने के पश्चात पंजीयन हेतु प्रस्तुत | उपरोक्त क्र.सं. 1 की राशि का 150 प्रतिशत या बाजार मूल्य जो भी अधिक हो, पर कन्वेन्स की दर से | <p>1. आठ माह बाद स्थानीय निकायों से पुनर्वैध करवाने के पश्चात पंजीयन हेतु दिनांक 31.12.2017 तक प्रस्तुत करने (अगर पूर्व में ही निष्पादन के समय प्रभार्य मुद्रांक कर भुगतान किया जा चुका है) पर प्रभार्य स्टाम्प ड्यूटी स्थानीय निकाय को भुगतान किये गये समस्त प्रभारों एवं 2 वर्ष के औसत किराए की राशि एवं दो वर्ष के औसत किराए की राशि पर 115 प्रतिशत प्रभारित की जायेगी।</p> <p>2. आठ माह बाद स्थानीय निकायों से पुनर्वैध करवाने के पश्चात पंजीयन हेतु दिनांक 31.12.2017 तक प्रस्तुत करने (अगर पूर्व में ही निष्पादन के समय प्रभार्य मुद्रांक कर का भुगतान नहीं किया गया है) पर प्रभार्य स्टाम्प ड्यूटी स्थानीय निकाय को भुगतान किये गये</p> | अचल सम्पत्ति के बाजार मूल्य पर |

| | | | | |
|--|--|--|---|--|
| | | | समस्त प्रभारों एवं 2 वर्ष के औसत किराए की राशि पर 130 प्रतिशत प्रभारित की जायेगी। | |
|--|--|--|---|--|

The stamp duty chargeable on lease deed or sale deed executed by local bodies or enterprises in respect of land allotted or sold by them :-

| Sr. No | Particulars of documents | Rate of stamp duty (Vide notification no. 54/14.07.2014) | Rate of stamp duty (notification no. 98/27.09.2017) | Rate of stamp duty (vide notification no. 2012/pt. 175/ 30.01.2018) |
|--------|---|---|---|---|
| 1. | If the lease deed or sale deed is submitted for registration within two months from the date of execution | On the amount of all charges paid to local bodies and the average amount of the rent of two years | | 50% of market value |
| 2. | If the lease deed or sale deed is submitted for registration after two months and within four months from the date of execution | On the amount of 125% of clause no. 1 | | 60% of market value |

| | | | | |
|----|---|--|--|-------------------------------|
| 3. | If the lease deed or sale deed is submitted for registration after four months and within eight months from the date of execution | On the amount of 150% of clause no. 1 | On the amount of all charges paid to the local bodies and the average amount of the rent of two years if the lease deed or sale deed is submitted within eight months from the date of execution | 70% of market value |
| 4. | If the lease deed or sale deed is submitted for registration after eight months and revalidation from local bodies from the date of execution | 150% of the amount of clause no. 1 or market value of immovable property whichever is higher | 1. 115% amount of all charges paid to the local bodies and the average amount of the rent of two years if the lease deed or sale deed is submitted for registration after eight months and revalidation upto 31.12.17 and proper stamp duty has already been paid 2. 130% amount of all charges paid to the local bodies and the average amount of the rent of two years if the lease deed or sale deed is submitted for registration after eight months and revalidation upto 31.12.17 and proper stamp duty has not been paid | On the amount of market value |

27. स्थानीय निकायों से भू-राजस्व अधिनियम 1956 की धारा 90-ए के तहत नियमन के आधार पर जारी पट्टों पर स्टाम्प ड्यूटी का विवरण

| क्र.सं. | दस्तावेज का विवरण | मुद्रांक कर की दर (प्रभावी तिथि अधिसूचना सं. 55/14.07.14) | मुद्रांक कर की दर (प्रभावी तिथि अधिसूचना सं. 70/24.07.15) | मुद्रांक कर की दर (प्रभावी तिथि अधिसूचना सं. 215/08.03.16) | मुद्रांक कर की दर (प्रभावी तिथि अधिसूचना सं. 111/08.03.17) | मुद्रांक कर की दर (प्रभावी तिथि अधिसूचना सं. पी.टी. 176/30.01.18) |
|---------|---|---|---|--|--|---|
| 1. | पट्टा खातेदार स्वयं के पक्ष में निष्पादन पर | प्रीमियम की राशि ब्याज, शास्ति की राशि एवं अन्य प्रभारों व दो वर्ष के औसत किराये की राशि पर कन्वेन्स की दर से | | | | प्रीमियम की राशि ब्याज, शास्ति की राशि एवं अन्य प्रभारों व दो वर्ष के औसत किराये की राशि पर कन्वेन्स की दर से |
| 2. | पट्टा रजिस्टर्ड या पूर्ण मुद्रांकित दस्तावेज के आधार पर खातेदार से भिन्न अन्य व्यक्ति के पक्ष में निष्पादन पर | प्रीमियम की राशि ब्याज, शास्ति की राशि एवं अन्य प्रभारों व दो वर्ष के औसत किराये की राशि पर कन्वेन्स की दर से | | | | प्रीमियम की राशि ब्याज, शास्ति की राशि एवं अन्य प्रभारों व दो वर्ष के औसत किराये की राशि पर कन्वेन्स की दर से |

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|----|--|---|--|--|--|---|
| 3. | पट्टा अपंजीकृत या अपर्याप्त रूप से मुद्रांकित दस्तावेज के आधार पर अन्य व्यक्ति के पक्ष में निष्पादन पर | आरक्षित दर या निकटतम क्षेत्र की आरक्षित दर पर कन्वेन्स की दर से | प्रीमियम की राशि ब्याज, शास्ति की राशि एवं अन्य प्रभारों व दो वर्ष के औसत किराये की राशि पर कन्वेन्स की दर से (पट्टा दिनांक 31.05.13 को या उससे पूर्व निष्पादित हो एवं 31.12.15 तक पंजीयन हेतु प्रस्तुत किया जाना) | प्रीमियम की राशि ब्याज, शास्ति की राशि एवं अन्य प्रभारों व दो वर्ष के औसत किराये की राशि पर कन्वेन्स की दर से (पट्टा दिनांक 31.05.13 को या उससे पूर्व निष्पादित हो एवं 30.09.16 तक पंजीयन हेतु प्रस्तुत किया जाना) | प्रीमियम की राशि ब्याज, शास्ति की राशि एवं अन्य प्रभारों व दो वर्ष के औसत किराये की राशि पर कन्वेन्स की दर से (पट्टा दिनांक 31.05.13 को या उससे पूर्व निष्पादित हो एवं 31.12.17 तक पंजीयन हेतु प्रस्तुत किया जाना) | 1. बाजार मूल्य के 50 प्रतिशत पर (अगर 2 महीने में पंजीयन हेतु प्रस्तुत किया जावे) 1. बाजार मूल्य के 60 प्रतिशत पर (अगर 2 महीने के पश्चात् किंतु 4 महीने के अन्दर पंजीयन हेतु प्रस्तुत किया जावे) 2. बाजार मूल्य के 70 प्रतिशत पर (अगर 4 महीने के पश्चात् किंतु 8 महीने के भीतर पंजीयन हेतु प्रस्तुत किया जावे) |
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| 4. | आठ माह बाद स्थानीय निकायों से पुनर्वैध करवाने के पश्चात् पंजीयन हेतु प्रस्तुत | बाजार मूल्य पर या उस क्षेत्र की आरक्षित दर के 150 प्रतिशत भी अधिक हो, कन्वेन्स दर से | उस क्षेत्र की आरक्षित दर पर कन्वेन्स की से (पट्टा दिनांक 31.05.13 को या उससे पूर्व निष्पादित हो एवं 31.12.15 के पश्चात् पंजीयन हेतु प्रस्तुत किया जाना) | उस क्षेत्र की आरक्षित दर पर कन्वेन्स की दर से (पट्टा दिनांक 31.05.13 को या उससे पूर्व निष्पादित हो एवं 30.09.16 के पश्चात् पंजीयन हेतु प्रस्तुत किया जाना) | उस क्षेत्र की आरक्षित दर पर कन्वेन्स की दर से (पट्टा दिनांक 31.05.13 को या उससे पूर्व निष्पादित हो एवं 31.12.17 के पश्चात् पंजीयन हेतु प्रस्तुत किया जाना) | |
|----|---|--|---|--|--|--|

अधिसूचना 55 दिनांक 14.07.14 जो कि समय-समय पर संशोधित की गई है के क्रम सं. 3,4 में विद्यमान अभिव्यक्ति दिनांक 31.05.13 के स्थान पर दिनांक 31.12.2016 प्रतिस्थापित किया जाता है।

अधिसूचना 85 दिनांक 13.09.2017

अधिसूचना 55 दिनांक 14.07.14 के नोट में अभिव्यक्त टिप्पणी निम्न प्रकार प्रतिस्थापित की जाती है:-

स्थानीय निकाय से पुनर्वैधिकरण के पश्चात् अगर लीज डीड पंजीयन के लिए दिनांक 31.12.2017 तक प्रस्तुत की जाती है तो प्रभार्य स्टाम्प ड्यूटी निम्न प्रकार प्रभारित की जायेगी:-

- (i) अगर लीज डीड के निष्पादन के समय ही प्रभार्य स्टाम्प ड्यूटी भुगतान की जा चुकी है तो मुद्रांक कर की राशि स्थानीय निकाय को भुगतान की गई समस्त प्रभारों की राशि का 115 प्रतिशत संदेय होगी।
- (ii) अगर लीज डीड के निष्पादन के समय ही प्रभार्य स्टाम्प ड्यूटी भुगतान नहीं की गई है तो मुद्रांक कर की राशि स्थानीय निकाय को भुगतान की गई समस्त प्रभारों की राशि का 130 प्रतिशत संदेय होगी।

अधिसूचना सं. 99/26.09.2017

Stamp duty chargeable on lease deed issued after regularization of land under section no. 90A by local bodies land revenue act 1956

| Sr. No. | Particulars of document | Rate of stamp duty (notification no. 55/ 14. 07.14) | Rate of stamp duty (notification on no. 70/ 24.07.15) | Rate of stamp duty (notification no. 215/ 08. 03.16) | Rate of stamp duty (notification no. 111/08. 03.17) | Rate of stamp duty (pt. 176/30.01.18) |
|---------|--|---|---|---|---|--|
| 1. | If lease deed is issued in favour of khatedar | On the amount of premium, development charges and other charges paid in consideration and average amount of rent of two years | | | | On the amount of premium, development charges and other charges paid in consideration and average amount of rent of two years |
| 2. | If lease deed is issued on the basis of unregistered or insufficiently stamped instruments executed in favour a person other than khatedar | On the amount of premium, development charges and other charges paid in consideration and average amount of rent of two years | | | | On the amount of premium, development charges and other charges paid in consideration and average amount of rent of two years |
| 3. | If lease deed is issued on the basis of unregistered or insufficiently stamped instruments executed in favour a person other than khatedar | On the value calculated on the basis of prevalent rates of reserve price of that area | On the amount of premium, development charges and other charges paid in consideration and average amount of | On the amount of premium, development charges and other charges paid in consideration and average | On the amount of premium, development charges and other charges paid in consideration and average amount of rent of two | 1. on the 50% of market value if lease deed is submitted for registration within 2 months 2. on the 60% of market value if lease deed |

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|----|---|--|--|--|--|---|
| | | | rent of two years (Execution of document prior to 31.05.13 or on 31.05.13 and submitted for registration upto 31.12.15) | amount of rent of two years (Execution of document prior to 31.05.13 or on 31.05.13 and submitted for registration upto 30.09.16) | years (Execution of document prior to 31.05.13 or on 31.05.13 and submitted for registration upto 31.12.17) | is submitted for registration after 2 months upto 4 months 3. on the 70% of market value if lease deed is submitted for registration after 4 months upto 8 months |
| 4. | Submission of document for registration after 8 months of execution of documents and revalidaiton | On the value calculated on the basis of prevalent rates of reserve price of that area or 150% of reserve price whichever if higher if submitted after 8 months of execution of documents | Conveyance rate on reserve price of that area (Execution of document prior to 31.05.13 or on 31.05.13 and submitted for registration after 31.12.15) | Conveyance rate on reserve price of that area (Execution of document prior to 31.05.13 or on 31.05.13 and submitted for registration after 30.09.16) | Conveyance rate on reserve price of that area (Execution of document prior to 31.05.13 or on 31.05.13 and submitted for registration after 31.12.17) | |

In serial no. 3,4 of the notification no. 55 dated 14.07.2014, for the existing expression: 31.05.2013 wherever occurring, the expression 31.12.2016 shall be substituted. (notification no. 85 date 13.09.2017)

In the notification no. 55 dated 14.07.2014, the existing note shall be substituted by the following:

Stamp duty on lease deed submitted for registration upto 31.12.2017 after revalidation shall be calculated on

- (i) 115% of the amount charged by the local body if proper stamp duty has been paid at the time of execution of lease deed.
- (ii) 130% of the amount charged by the local body if proper stamp duty has not been paid at the time of execution of lease deed.

(Notification no. 99/26.09.2017)

28. राजस्थान स्टाम्प अधिनियम के नियमों में संशोधन

1. नया नियम 3-क जोड़कर स्टाम्प ड्यूटी नकद में लिये जाने के आदेश जारी करने की शक्ति महानिरीक्षक मुद्रांक कर को प्रदान की गई है।
2. नियम 23 में संशोधन कर स्टाम्प वेण्डर द्वारा प्रत्येक मामले में 'तीन लाख' के स्थान पर एक लाख के स्टाम्प विक्रय करने का प्रावधान किया गया है।
3. नियम 58 को प्रतिस्थापित कर उप पंजीयक द्वारा अचल सम्पत्ति का मूल्यांकन डी. एल.सी. द्वारा निर्धारित कृषि, आवासीय और वाणिज्यिक भूमि की दर, राज्य सरकार या राज्य सरकार के अनुमोदन से महानिरीक्षक स्टाम्प द्वारा निर्धारित अन्य प्रवर्गों की भूमि दरों के आधार पर करने का प्रावधान किया गया। डी.एल.सी. भूमि दरों में 50 प्रतिशत से अधिक वृद्धि की दशा में राज्य सरकार के पूर्व अनुमोदन के पश्चात ही प्रभावी होगी।

अधिसूचना सं. 61-2014 14.07.2014

Amendment in Rajasthan Stamp Act –

1. Other methods of payment of stamp duty – in case where circumstances warrant, inspector general of stamps may allow payment of deficient duty in cash.
2. Amendment of rule 23 – Existing expression three lacs, the expression one lacs shall be substituted.
3. Substitution of rule 58 – Procedure for assessment of market value of immovable property by the registering officer.

Agriculture, residential and commercial categories of land on the basis of rates recommended by District Level Committee and other categories of land, on the basis of rates determined by inspector general of stamps with approval of the state government.

Provided that if the rates recommended by District Level Committee are increased by more than fifty percent of the existing rates, the increased rates shall be taken into consideration only after the approval of state government.

Notification no. 61/14.07.2014

29. (अ) राजस्थान स्टाम्प नियम 2004 के नियम 58 के उपनियम 4 में राज्य सरकार को प्राप्त शक्तियों के आधार पर निम्नलिखित श्रेणी की भूमि दरों का निर्धारण निम्न प्रकार किया गया:-

| क्र. सं | भूमि का प्रवर्ग | भूमि का मूल्यांकन की दर |
|---------|---|--|
| 1. | औद्योगिक भूमि I. रिको औद्योगिक क्षेत्र एवं 5 कि.मी. परिधि क्षेत्र में II. अन्य समस्त मामलों में | रिको द्वारा निर्धारित दर कृषि भूमि दर का दो गुणा |
| 2. | संस्थानिक प्रयोजनार्थ 1. सहकारी सोसायटी/चैरिटेबल II. कम्पनी फर्मस सहित अन्य मामलों में | कृषि भूमि दर का डेढ़ गुणा कृषि भूमि दर का दो गुणा |

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| 3. | खनन प्रयोजनार्थ क्रय भूमि के संबंध में | कृषि भूमि दर का दो गुणा |
| 4. | रिसोर्ट प्रयोजनार्थ I. निर्माण के लिए अनुमत्य क्षेत्र या वास्तविक निर्मित क्षेत्र जो भी अधिक हो II. शेष भूमि | व्यावसायिक दर कृषि भूमि दर का डेढ़ गुणा |
| 5. | मैरिज गार्डन प्रयोजनार्थ I. निर्माण के लिए अनुमत्य क्षेत्र या वास्तविक निर्मित क्षेत्र जो भी अधिक हो II. शेष भूमि | व्यावसायिक दर आवासीय भूमि दर का डेढ़ गुणा |
| 6. | I. भूमि के क्रय पर स्टाम्प ड्यूटी में छूट लेने की स्थिति में II. कम्पनियों फर्मों या संस्थाओं द्वारा क्रय की गयी कृषि भूमि | जिस उद्देश्य हेतु छूट ली गयी है की दर से कृषि भूमि दर का डेढ़ गुणा |
| 7. | फार्म हाउस प्रयोजनार्थ I. भूमि का क्षेत्रफल 1000 वर्ग मीटर तक होने पर II. 1000 वर्गमीटर से अधिक किन्तु 2500 वर्गमीटर से कम III. भूमि का क्षेत्रफल 2500 वर्गमीटर या उससे अधिक होने पर एवं भूमि नगरीय क्षेत्रों, पैराफेरी क्षेत्र या राष्ट्रीय राजमार्ग की 1 कि.मी. परिधि में स्थित हो | आवासीय दर I. 500 वर्गमीटर या निर्मित क्षेत्र जो भी अधिक हो पर आवासीय दर से मूल्यांकन एवं शेष भूमि का मूल्यांकन कृषि भूमि का दो गुणा दर से 500 वर्गमीटर या कुल क्षेत्रफल का 10 प्रतिशत अथवा निर्मित क्षेत्र जो भी अधिक हो उस क्षेत्र की आवासीय दर से एवं शेष भूमि का मूल्यांकन कृषि भूमि की दर का डेढ़ गुणा दर से |

अधिसूचना सं. 63-2014 14.07.2014

State Government redetermines the rates for assessment of market value of the following categories of land as under:

| Sr.No. | Categories of land | Rates of stamp duty |
|--------|---|---|
| 1. | Industrial purpose (i) if land is situated within radius of five k.m. of RIICO land (ii) in other cases | Equal to the rates of RIICO industrial area Two times of the rates of agriculture land |

| | | |
|----|---|---|
| 2. | <p>Institutional purpose</p> <p>(i) where land is purchased by cooperative society/charitable society</p> <p>(ii) where land is purchased by companies or firms or any other institutions</p> | <p>1.5 times of the rates of agriculture land</p> <p>Two times of the rates of agriculture land</p> |
| 3. | <p>Mining purpose where consent deed is executed between land owner and lessee</p> | <p>Two times of the rates of agriculture land</p> |
| 4. | <p>Resort purpose</p> <p>(i) on the portion on which construction has been done or the maximum permissible constructed area whichever is higher</p> <p>(ii) remaining area</p> | <p>Equal to the rates of commercial land</p> <p>1.5 times of the rates of agriculture land</p> |
| 5. | <p>Marriage garden purpose</p> <p>(i) on the portion on which construction has been done or the maximum permissible constructed area whichever is higher</p> <p>(ii) remaining area</p> | <p>Equal to the rates of commercial land</p> <p>1.5 times of the rates of agriculture land</p> |
| 6. | <p>(i) Land purchased by companies firms/institutions and avail concession of stamp duty</p> <p>(ii) Land purchased by companies firms/institutions in any other cases</p> | <p>For which purpose the agriculture land is being Purchased</p> <p>1.5 times of the rates of agriculture land</p> |
| 7. | <p>Farm house purpose</p> <p>(i) Where the area of land is upto 1000 s.q. meter area</p> <p>(ii) Where the area of land is more than 1000 s.q. meter area but less than 2500 s.q. meter</p> | <p>Equal to the rates of residential land</p> <p>Equal to the rates of residential land on the portion on which construction has been done or the maximum</p> |

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| | (iii)Where the area of land is 2500 s.q. meter or more than 2500 s.q. meter and land is situated in urban areas (within radius of 1 k.m. of national/state mega highway | 500 s.q. meter whichever is higher and equal to the two times of the rate of agricultural land for remaining area Equal to the rates of residential land on the portion on which construction has been done or the maximum 500 s.q. meter or 10% of total area, whichever is higher and equal to the 1.5 times of the rate of agricultural land for remaining area |
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Notification no. 63/14.07.2014

(ब) राजस्थान स्टाम्प नियम 2004 के नियम 58 के उपनियम 1 के द्वारा प्रदत्त शक्तियों के तहत पूर्व में निर्धारित दरों (दिनांक 14.07.14) में संशोधन अधिसूचना सं. 226 दिनांक 09.03.15 से प्रभावित

| क्र.सं | भूमि का प्रवर्ग | भूमि का मूल्यांकन की दर |
|--------|--|--|
| 1. | औद्योगिक भूमि I. रिको औद्योगिक क्षेत्र II. अन्य समस्त मामलों में | रिको द्वारा निर्धारित दर कृषि भूमि दर का दो गुणा |
| 2. | संस्थानिक प्रयोजनार्थ 1. सहकारी सोसायटी/चैरिटेबल II. कम्पनी फर्मस सहित अन्य मामलों में | कृषि भूमि दर का डेढ़ गुणा कृषि भूमि दर का दो गुणा |
| 3. | खनन प्रयोजनार्थ क्रय की गई कृषि भूमि के संबंध में | कृषि भूमि दर का दो गुणा |

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| 4. | रिसोर्ट प्रयोजनार्थ I. निर्माण के लिए अनुमत्य क्षेत्र या वास्तविक निर्मित क्षेत्र जो भी अधिक हो II. शेष भूमि | व्यावसायिक दर कृषि भूमि दर का डेढ़ गुणा |
| 5. | मैरिज गार्डन प्रयोजनार्थ I. निर्माण के लिए अनुमत्य क्षेत्र या वास्तविक निर्मित क्षेत्र जो भी अधिक हो II. शेष भूमि | व्यावसायिक दर आवासीय भूमि दर का डेढ़ गुणा |
| 6. | I. भूमि के क्रय पर स्टाम्प ड्यूटी में छूट लेने की स्थिति में II. कम्पनियों फर्मों या संस्थाओं द्वारा क्रय की गयी कृषि भूमि | जिस उद्देश्य हेतु छूट ली गयी है की दर से कृषि भूमि दर का डेढ़ गुणा |
| 7. | फार्म हाउस प्रयोजनार्थ I. भूमि का क्षेत्रफल 1000 वर्ग मीटर तक होने पर II. 1000 वर्गमीटर से अधिक किन्तु 2500 वर्गमीटर से कम III. भूमि का क्षेत्रफल 2500 वर्गमीटर या उससे अधिक होने पर एवं भूमि नगरीय क्षेत्रों, पैराफेरी क्षेत्र या राष्ट्रीय राजमार्ग की 1 कि.मी. परिधि में स्थित हो | आवासीय दर I. 500 वर्गमीटर या निर्मित क्षेत्र जो भी अधिक हो पर आवासीय दर से मूल्यांकन एवं शेष भूमि का मूल्यांकन कृषि भूमि का दो गुणा दर से 1. 500 वर्गमीटर या कुल क्षेत्रफल का 10 प्रतिशत अथवा निर्मित क्षेत्र जो भी अधिक हो उस क्षेत्र की आवासीय दर से एवं शेष भूमि का मूल्यांकन कृषि भूमि की दर का डेढ़ गुणा दर से (प्रभावी तिथि 09.03.15) 500 वर्गमीटर अथवा निर्मित क्षेत्र जो भी अधिक हो उस क्षेत्र की आवासीय दर से एवं शेष भूमि का मूल्यांकन कृषि भूमि की दर का डेढ़ गुणा दर से (अधिसूचना सं. 235-2016/ 08.03.2016, प्रभावी तिथि 08.03.16) |

State Government redetermines the rates for assessment of market value of the following categories of land as under:

(vide notification no. 226/09.03.15)

| Sr.No. | Categories of land | Rates of stamp duty |
|--------|--|---|
| 1. | Industrial purpose (i) if land is situated within RIICO land (ii) in other cases | Equal to the rates of RIICO industrial area Two times of the rates of agriculture land |
| 2. | Institutional purpose (i) where land is purchased by cooperative society/charitable society (ii) where land is purchased by companies or firms or any other institutions | 1.5 times of the rates of agriculture land Two times of the rates of agriculture land |
| 3. | Mining purpose where concent deed is executed between land owner and lessee | Two times of the rates of agriculture land |
| 4. | Resort purpose (i) on the portion on which construction has been done or the maximum permissible constructed area whichever is higher (ii) remaining area | Equal to the rates of commercial land 1.5 times of the rates of agriculture land |
| 5. | Marriage garden purpose (i) on the portion on which construction has been done or the maximum permissible constructed area whichever is higher (ii) remaining area | Equal to the rates of commercial land 1.5 times of the rates of agriculture land |
| 6. | (i) Land purchased by companies firms/institutions and avail concession of stamp duty (ii) Land purchased by companies firms/institutions in any other cases | For which purpose the agriculture land is being Purchased 1.5 times of the rates of agriculture land |

| | | |
|----|---|---|
| 7. | <p>Farm house purpose</p> <p>(i) Where the area of land is upto 1000 s.q. meter area</p> <p>(ii) Where the area of land is more than 1000 s.q. meter area but less than 2500 s.q. meter</p> <p>(iii) Where the area of land is 2500 s.q. meter or more than 2500 s.q. meter and land is situated in urban areas (within radius of 1 k.m. of national/state mega highway</p> | <p>Equal to the rates of residential land</p> <p>Equal to the rates of residential land on the portion on which construction has been done or the maximum 500 s.q. meter whichever is higher and equal to the two times of the rate of agricultural land for remaining area</p> <p>(1) Equal to the rates of residential land on the portion on which construction has been done or the maximum 500 s.q. meter or 10% of total area, whichever is higher and equal to the 1.5 times of the rate of agricultural land for remaining area.</p> <p>(2) Equal to the rates of residential land on the portion on which construction has been done or the maximum 500 s.q. meter whichever is higher and</p> |
|----|---|---|

| | | |
|--|--|--|
| | | equal to the 1.5 times of the rate of agricultural land for remaining area. (vide notification no. 235/08.03.16) |
|--|--|--|

30. निर्मित क्षेत्र की दरों का निर्धारण निम्नानुसार किया गया:-

1. भू-तल एवं दो तलों तक (आर.सी.सी.निर्माण) 800 रू. प्रति वर्गफिट
2. भू-तल एवं तीन या अधिक तलों तक आवासीय निर्माण (आर.सी.सी.) - 1000 रू. प्रति वर्गफिट
3. भू-तल एवं तीन या अधिक तलों तक वाणिज्यिक निर्माण (आर.सी.सी.)- 1200 रू. प्रति वर्गफिट
4. आर.सी.सी. निर्माण के अतिरिक्त निर्माण 600 रू. प्रति वर्गफिट
5. टिनशैड 2000 रू. प्रति वर्गमीटर
6. बाउन्ड्रीवाल 400 रू. प्रति रनिंग मीटर

अधिसूचना सं. 64-2014 14.07.2014

Rates of constructed area decided by department is as under:-

1. Ground floor and up to IIrd floor (R.C.C. Construction) Rs. 800 per s.f
2. Ground floor and IIIrd floor and above residential (R.C.C. Construction) Rs. 1000 per s.f
3. Ground floor and IIIrd floor and above commercial (R.C.C. Construction) Rs. 1200 per s.f
4. Other than R.C.C. Construction 600per s.f
5. Tin shed Rs. 2000 per s.m.
6. Boundrywall Rs. 400 per running meter.

Notification no. 64-2014 14.07.2014

31. बहुमंजिला भवन के अधीन आनुपातिक भूमि का बाजार मूल्य निर्धारण:-

| क्र. सं. | इकाई का विवरण | भूमि के मूल्यांकन की रीति (अधिसूचना सं. 65/14.07.14) | भूमि के मूल्यांकन की रीति (अधिसूचना सं. 225/09.03.15) | भूमि के मूल्यांकन की रीति (अधिसूचना सं. 236/08.03.16) |
|----------|---|--|---|--|
| 1. | छत के अधिकार के बिना भू-तल पर हस्तान्तरण | बाजार मूल्य का 80 प्रतिशत | बाजार मूल्य का 70 प्रतिशत | |
| 2. | छत के अधिकार के बिना प्रथम या द्वितीय तल पर हस्तान्तरण | बाजार मूल्य का 70 प्रतिशत | बाजार मूल्य का 60 प्रतिशत | |
| 3. | छत के अधिकार के बिना 1.तहखाना 2. तृतीय या उससे उपर तल पर हस्तान्तरण | बाजार मूल्य का 60 प्रतिशत | बाजार मूल्य का 50 प्रतिशत | बाजार मूल्य का 50 प्रतिशत बाजार मूल्य का 40 प्रतिशत |
| 4. | आवासीय इकाइयों में सामान्य क्षेत्र का मूल्यांकन (सुपर बिल्ट-अप क्षेत्र पर) | 200 रु. प्रति वर्गफिट | - | |
| 5. | आवासीय इकाइयों से भिन्न सामान्य क्षेत्र का मूल्यांकन (सुपर बिल्ट-अप क्षेत्र पर) | 400 रु. प्रति वर्गफिट | - | |

Criteria on the basis of which market value of proportionate land under the multistoried building shall be assessed:-

| Sr. No | Description of unit | Method of valuation of the land (notification no. 65/14.07.14) | Method of valuation of the land ((notification no. 225/09.03.15) | Method of valuation of the land (236/08.03.16) |
|--------|---|--|--|--|
| 1. | On transfer of ground floor unit without the rights of the roof | 80% of market value | 70% of market value | |
| 2. | On transfer of second and third floor unit without the rights of the roof | 70% of market value | 60% of market value | |

| | | | | |
|-----|---|----------------------|---------------------|--|
| 3.. | On transfer of (1) basement or (2) third floor or above floor unit without the rights of the roof | 60% of market value | 50% of market value | 50% of market value 40% of market value |
| 4. | Valuation of common area of residential unit (on super built-up area) | 200 rs. Per s.q. ft. | | |
| 5. | Valuation of common area of commercial unit (on super built-up area) | 400 rs. Per s.q. ft. | | |

32. (अ) राजस्थान निवेश उन्नयन योजना 2014 के अधीन किसी एन्टरप्राइज या उद्योग की स्थापना हेतु भूमि मय निर्माण/सुधार हेतु किसी भूमि के क्रय के दस्तावेज पर मुद्रांक कर की राशि में 50 प्रतिशत की छूट देय है।

अधिसूचना सं. 122 - 08.10.2014

(ब) राजस्थान निवेश उन्नयन योजना 2014 के अधीन किसी एन्टरप्राइज या उद्योग की स्थापना हेतु भूमि मय निर्माण/सुधार हेतु किसी भूमि के क्रय के दस्तावेज पर मुद्रांक कर की राशि में 50 प्रतिशत की छूट देय है।

पत्रांक सं. 11804-12381/ 15.10.2015

(A) Stamp duty chargeable on the instrument of purchase or lease of land with or without any construction/improvement on such land for the purpose of setting up of and under RIPS 2014 shall be reduced by 50%.

Notification no. 122 - 08.10.2014

(B) Stamp duty chargeable on the instrument of purchase or lease of land with or without any construction/improvement on such land for the purpose of setting up of and under RIPS 2014 shall be reduced by 50%.

Circular no. 11804-12381/ 15.10.2015

33. स्टाम्प अधिनियम के नियम-(1) 23 के परन्तुक में विद्यमान अभिव्यक्ति "एक लाख" के स्थान पर पचास हजार रूपये की जावेगी ।

(2) नियम 58 का संशोधन:-

(i) विद्यमान उप नियम (1) के स्थान पर निम्नलिखित प्रतिस्थापित किया जायेगा, अर्थात्:-

(1) स्थावर सम्पत्ति के संबंध में किसी लिखत की दशा में, ऐसी सम्पत्ति का बाजार मूल्य निम्नानुसार अवधारित किया जायेगा, अर्थात्:-

(क) कृषि, आवासीय और वाणिज्यिक प्रवर्गों की भूमि की दशा में नियम 2 के उप-नियम (1) के खण्ड (ख) के अधीन गठित जिला स्तरीय समिति द्वारा सिफारिश की गयी दरों के आधार पर

परंतु यह कि महानिरीक्षक स्टाम्प, यदि परिस्थितियां ऐसी अपेक्षा करें, राज्य सरकार के पूर्व अनुमोदन से शासकीय राजपत्र में प्रकाशित अधिसूचना द्वारा जिला स्तरीय समिति द्वारा अवधारित कृषि, आवासीय या वाणिज्यिक दरों का पुनरीक्षण कर सकेगा;

(ख) भूमि के अन्य प्रवर्गों की दशा में, राजपत्र में प्रकाशित अधिसूचना द्वारा राज्य सरकार के अनुमोदन से महानिरीक्षक स्टाम्प द्वारा अवधारित या राज्य सरकार द्वारा अवधारित दरों के आधार पर;

(ग) सन्निर्मित भाग की दशा में राज्य सरकार द्वारा अवधारित दरों के आधार पर;

(घ) बहुमंजिला भवनों के अधीन आनुपातिक भूमि की दशा में राज्य सरकार द्वारा विनिर्दिष्ट मानदण्ड के आधार पर;

(ङ) बाजार मूल्य का निर्धारण करते समय सन्निर्मित भाग पर क्षरण राज्य सरकार द्वारा विनिर्दिष्ट मानदण्ड के अनुसार अनुज्ञात किया जायेगा; और

(च) कोने के भूखण्डों की दशा में राज्य सरकार द्वारा निर्दिष्ट मानदण्ड के आधार पर

(ii) विद्यमान उपनियम (2) के स्थान पर निम्नलिखित प्रतिस्थापित किया जायेगा

(2) राज्य सरकार के अनुमोदन से महानिरीक्षक स्टाम्प कृषि, आवासीय और वाणिज्यिक प्रवर्गों की भूमि के बाजार मूल्य के अवधारण के संबंध में, समय-समय पर, जिला स्तरीय समिति के लिए मार्गदर्शक सिद्धांत तैयार करेगा । कृषि आवासीय और वाणिज्यिक प्रवर्गों की भूमि की दरों की सिफारिश करते समय जिला स्तरीय समिति महानिरीक्षक स्टाम्प द्वारा जारी मार्गदर्शक सिद्धांतों का अनुसरण करेगी;

परन्तु यदि जिला स्तरीय समिति द्वारा सिफारिश की गयी दरें विद्यमान दरों के 50 प्रतिशत से अधिक बढ़ा दी जाती है तो इस प्रकार सिफारिश की गयी वर्धित दरें महानिरीक्षक स्टाम्प के पूर्व अनुमोदन के पश्चात् ही विचार में ली जायेंगी ।

अधिसूचना सं. 233/2015

(1) Amendment of rule 23 of the Rajasthan Stamp Rules 2014

‘Existing expression one lac’ the expression ‘fifty thousand’ shall be substituted

(2) Amendment of rule 58:- In rule 58 of the said rules:-

(i) the existing sub-rule (1) shall be substituted by the following namely:-

(1) In the case of an instrument relating to immovable property, the market value of such property shall be assessed as under, namely:-

(a) In case of agriculture, residential and commercial categories of land, on the basis of the rates recommended by the District Level Committee constituted under clause (b) of sub-rule 91) of rule 2:

Provided that Inspector General of Stamps may revise the rates of agriculture, residential or commercial land determined by District Level Committee with prior approval of the State Government by notification published in the Official Gazette, if circumstances so require;

- (b) In case of other categories of land, on the basis of the rates determined by Inspector General of Stamps with approval of State Government or determined by State Government by notification published in the Official Gazette;
 - (c) In case of constructed portion, on the basis of the rates determined by State Government;
 - (d) In case of proportionate land under the multistoried buildings on the basis of criteria specified by the State Government;
 - (e) While assessing market value, depreciation on the constructed portion shall be allowed according to the criteria specified by the State Government; and
 - (f) In case of corner plots on the basis of criteria specified by the State Government.
- (ii) the existing sub-rule 92) shall be substituted by the following, namely:-
 “(2) Inspector General of Stamps with approval of State Government shall prepare guidelines for District Level Committee, from time to time, in respect of determination of market value of the agriculture, residential and commercial categories of land. The District Level Committee while recommending the rates of agriculture, residential and commercial categories of land, shall follow the guidelines issued by the Inspector General of Stamps.
 Provided that if the rates recommended by the District Level Committee are increased by more than fifty percent of the existing rates, the increased rates so recommended shall be taken into consideration only after the approval of the Inspector General of Stamps.’”

Notification no. 233/2015

34. नियम 58 में संशोधन - नियम 58 के उपनियम (2) में विद्यमान परन्तुक के पश्चात् नया परन्तुक जोड़ा गया है।

अगर विभागीय स्तरीय समिति द्वारा बाजार मूल्य की दरों में कमी की सिफारिश की जाती है तो उक्त दरों में कमी को राज्य सरकार से अनुमोदन पश्चात् ही क्रियान्वयन किया जायेगा।
 अधिसूचना सं. 107/31.12.2015

Amendment of rule 58 – after the existing proviso to sub-rule (2) of rule 58 of Rajasthan Stamp Act rule 2004 the following new proviso shall be added.

Provided further that if the District Level Committee recommends to decrease the existing rates, the decreased rates so recommended shall be taken into consideration only after the approval of State Government.

Notification no. pt. – 107 dated 31.12.2015

35. एस.ओ.296ए- राजस्थान स्टाम्प नियम, 2004 के नियम 55 के उप-नियम (1) के खण्ड (ड़) द्वारा प्रदत्त शक्तियों का प्रयोग करते हुए और इस संबंध में जारी आदेशों और परिपत्रों को अतिक्रमित करते हुए राज्य सरकार, इसके द्वारा सन्निर्मित भाग के टास की संगणना के लिए निम्नलिखित मानदण्ड विनिर्दिष्ट करती है :-

| क्र.सं. | सन्निर्माण की आयु | हास की दर |
|---------|--------------------------------------|------------|
| 1. | 10 वर्ष तक पुराना | 0 |
| 2. | 10 वर्ष से अधिक और 20 वर्ष तक पुराना | 20 प्रतिशत |
| 3. | 20 वर्ष से अधिक और 35 वर्ष तक पुराना | 30 प्रतिशत |
| 4. | 35 वर्ष से अधिक और 50 वर्ष तक पुराना | 40 प्रतिशत |
| 5. | 50 वर्ष से अधिक पुराना | 50 प्रतिशत |

अधिसूचना सं. 232/09.03.2015

S.O.296.- In exercise of the powers conferred by clause (e) of sub-rule (1) of rule 58 of the Rajasthan Stamp Rules, 2004 and in supersession of the orders and circulars issued in this regard, the State Government hereby specify the criteria for calculation of depreciation on constructed portion as under :-

| S.No. | Age of Construction | Rate of Depreciation |
|-------|---|----------------------|
| 1. | Upto 10 years old | 0 |
| 2. | More than 10 years and up to 20 years old | 20% |
| 3. | More than 20 years and up to 35 years old | 30% |
| 4. | More than 35 years and up to 50 years old | 40% |
| 5. | More than 50 years old | 50% |

Notification no. 232/ 09.03.2015

36. राज्य सरकार द्वारा निर्मित भाग के बाजार मूल्य के निर्धारण के लिए दरें निम्न प्रकार अवधारित की गयी हैं:-

| क्र.सं. | निर्माण के प्रवर्ग | दरें |
|---------|---|---|
| 1. | आर.सी.सी. | 900 रु. प्रति वर्ग फिट |
| 2. | पट्टी छत निर्माण | 600 रु. प्रति वर्ग फिट |
| 3. | उपरोक्त 1 और 2 के अतिरिक्त निर्माण | 250 रु. प्रति वर्ग फिट |
| 4. | छत के साथ ढांचा किन्तु प्लास्टर, फर्श, बिजली व नल फिटिंग नहीं | उपरोक्त क्र.सं. 1 व 2 की दरों का 50 प्रतिशत |

| | | |
|----|---------------------------|---|
| 5. | छत रहित ढांचा | उपरोक्त क्र.सं. 1 की दरों का 25 प्रतिशत |
| 6. | प्लीत लेवल निर्माण | उपरोक्त क्र.सं. 1 का 10 प्रतिशत |
| 7. | औद्योगिक शेड | 3000 रू. प्रति वर्गमीटर |
| 8. | औद्योगिक शेड से भिन्न शेड | 2000 रू. प्रति वर्गमीटर |
| 9. | बाउन्ड्रीवाल | 400 रू. प्रति रनिंग मीटर |

अधिसूचना सं. 231-2015/09.03.2015

State Government determine the rates of assessment of market value of constructed portion as under :-

| S.No. | Categories of construction | Rates |
|-------|--|---|
| 1. | Construction with R.C.C roof | Rs. 900/- per sq. feet |
| 2. | Construction with patti roof | Rs. 600/- per sq. feet |
| 3. | Construction other than serial number 1 and 2 above | Rs. 250/- per sq. feet |
| 4. | Skelton with roof but without plaster, floor, sanitary, electricity etc. | 50 % of rates of serial number 1 and 2 above, |
| 5. | Skelton without roof | 25 % of rates of serial number 1 above, |
| 6. | Construction up to plinth level | 10 % of rates of serial number 1 above, |
| 7. | Industrial shed | Rs. 3000/- per sq. meter |
| 8. | Other than industrial shed | Rs. 2000/- per sq. meter |
| 9. | Boundary wall | Rs. 400/- per running meter |

Notification no. 231-2015/09.03.2015

37. पृथक अधिनियम द्वारा प्राइवेट विश्वविद्यालयों की स्थापना के लिए प्रायोजक निकाय से प्राइवेट विश्वविद्यालय को स्थावर संपत्ति के अंतरण की लिखित पर प्रभार्य स्टाम्प शुल्क 1 प्रतिशत की दर से प्रभारित किया जायेगा।

अधिसूचना सं. 236/09.03.2015

Stamp Duty chargeable on the instrument of transfer of immovable property from sponsoring body to private university under separate act shall be charged at the rate of 1%

Notification no. 236/09.03.2015

38. किसी युद्ध विधवा द्वारा मकान के सन्निर्माण या क्रय या विद्यमान मकान में परिवर्तन के लिए बैंक या सहकारी सोसायटी से उधार लेने पर स्टाम्प ड्यूटी का परिहार किया जायेगा ।.

अधिसूचना सं. 237/09.03.2015

Stamp duty chargeable on the mortgage deed executed in favour of financial institutions by a war widow for obtaining loan for construction, purchase, making addition/alteration shall be remitted. .

Notification no. 237/09.03.2015

39. निष्पादित आवासीय या वाणिज्यिक भूखण्ड के उसी वर्ष के दौरान पश्चात्पूर्ती विक्रय विलेख पर प्रभार्य स्टाम्प शुल्क की रकम बाजार मूल्य के 10 प्रतिशत तक घटाई जायेगी । बशर्ते भूखण्ड प्रथम व पश्चात्पूर्ती विक्रय के दौरान खाली होना चाहिए ।

अधिसूचना सं. 235/09.03.2015

Stamp duty chargeable on subsequent sale deed of residential or commercial plot executed in the same financial year shall be reduced by 10% of market value subject to plot must be vacant during the first and subsequent sale.

Notification no. 235/09.03.2015

40. रिक्त भूमि के अंतरण पर, जिस के लिए मिश्रित भू-उपयोग का पट्टा विकास प्राधिकरणों या निकायों द्वारा जारी किया गया है ऐसी भूमि की दर उस क्षेत्र की वाणिज्यिक भूमि की दर के 75 प्रतिशत के समतुल्य होगा।

अधिसूचना सं. 226/09.03.2015

On the sale or transfer of vacant land, for which patta/lease deed of mix land use has been issued by development authority or urban local bodies, rate of such land shall be equal to 75% of the rate of commercial land.

Notification no. 226/09.03.2015

रिक्त भूमि के अंतरण पर, जिस के लिए मिश्रित भू-उपयोग का पट्टा विकास प्राधिकरणों या निकायों द्वारा जारी किया गया है ऐसी भूमि की दर उस क्षेत्र की वाणिज्यिक भूमि की दर के 50 प्रतिशत के समतुल्य होगा।

अधिसूचना सं. 190/12.02.2018

On the sale or transfer of vacant land, for which patta/lease deed of mix land use has been issued by development authority or urban local bodies, rate of such land shall be equal to 50% of the rate of commercial land.

Notification no. 190/12.02.2018

41. ऐसी भूमि के विक्रय या अन्तरण पर जो सक्षम अधिकारी के अनुमोदन से या उसके बिना, उसके अनुमोदित भू-उपयोग के बजाय अन्य उपयोग में प्रयुक्त की जा रही हो, ऐसी भूमि या उसके भाग के लिए दर उसके वास्तविक उपयोग के प्रवर्ग की दरों के समतुल्य होगी।

अधिसूचना सं. 226/09.03.2015

On sale or transfer of land which is being put to a different use than its approved land use, with or without approval of competent authority, the rate of such land or part thereof shall be equal to the rates of category of its actual use.

Notification no. 226/09.03.2015

42. किसी विशिष्ट क्षेत्र की आवासीय और वाणिज्यिक भूमि की दरें जहाँ ऐसी भूमि की दरें जिला स्तरीय समिति द्वारा निर्धारित नहीं की गई हैं

1. आवासीय भूमि की दरें उस क्षेत्र की कृषि भूमि दर का तीन गुणा
2. वाणिज्यिक भूमि की दरें उस क्षेत्र की कृषि भूमि दर का छः गुणा

अधिसूचना सं. 226/09.03.2015

Rates of residential and commercial land of a particular area where rates of such land are not decided by District Level Committee

1. In case of residential land three times of rate of agriculture land
2. In case of commercial land six times of rate of agriculture land

Notification no.226/09.03.2015

43. 1000 वर्गमीटर तक क्षेत्रफल वाली कृषि भूमि की दरें उस क्षेत्र की आवासीय भूमि की दरों के समतुल्य होंगी।

अधिसूचना सं. 226/09.03.2015

Rates of agriculture land having area upto 1000 s.q. meter shall be equal to the residential land of that area.

Notification no. 226/09.03.2015

नगरीय क्षेत्रों या नगर योग्य सीमाओं या नगरीय क्षेत्रों की उपान्त पट्टी में अवस्थित 1000 वर्गमीटर तक क्षेत्रफल वाली कृषि भूमि की दरें उस क्षेत्र की आवासीय भूमि की दरों के समतुल्य होंगी जहां कृषि भूमि के विक्रय की लिखित में क्रेताओं की संख्या एक से अधिक है एवं हिस्सा 1000 वर्गमीटर या उससे कम है तो हिस्से का मूल्य आवासीय भूमि की दर से संगणित किया जायेगा।

अधिसूचना सं. 190/12.02.2018

Agriculture plot in urban sector or urban area or urban perapheri area having an area of upto 1000 s.q. meter shall be valued equal to the residential rates of that area where in the instrument of sale of agricultural land the number of buyers are more than one and share of any buyer is 1000 s.q. meter or less the value such share of land shall be calculated at the rate of residential land of that area.

Notification no. 190/12.02.2018

44. रिको औद्योगिक क्षेत्र में संस्थानिक, आवासीय और वाणिज्यिक भूमि की दरें:-

1. संस्थानिक भूमि की दशा में - रिको द्वारा अवधारित औद्योगिक भूमि के समतुल्य
2. आवासीय भूमि की दशा में -रिको द्वारा अवधारित औद्योगिक भूमि की दरों के दो गुणा
3. वाणिज्यिक भूमि की दशा में - रिको द्वारा अवधारित औद्योगिक भूमि की दरों के चार गुणा

अधिसूचना सं. 226/09.03.2015

Rates of Institutional, residential and commercial land in RIICO Industrial Area is as under:-

1. In case of residential land equal to two times of the industrial RIICO rate
2. In case of commercial land equal to four times of the industrial RIICO rate
3. In case of institutional land equal to the industrial RIICO rate

Notification no. 226/09.03.2015

45. राजस्थान स्टाम्प अधिनियम 1998 के अधीन संदेय शास्ति की दर 2 प्रतिशत की दर प्रतिमाह से घटाकर 1 प्रतिशत प्रति माह कर दी गई है।

अधिसूचना सं. 224/ 09.03.2015

Rates of penalty under the said act reduces 2% per month to 1% per month

Notification no. 224/ 09.03.2015

46. राजस्थान स्टाम्प अधिनियम 1998 के अधीन संदेय ब्याज की दर 12 प्रतिशत की दर प्रतिवर्ष चक्रवृद्धि से घटाकर 12 प्रतिशत प्रति वर्ष कर दी गई है।

अधिसूचना सं. 223/09.03.2015

Rates of interest under the said act reduces 12% compounded per year to 12% per year.

Notification no. 223/09.03.2015

47. राज्य सरकार, स्थानीय निकायों या राजकीय उपक्रमों के पक्ष में लोक प्रयोजनों के लिए निष्पादित स्थावर संपत्ति के दान विलेख पर प्रभार्य मुद्रांक कर का परिहार किया जायेगा।

अधिसूचना सं. 221/09.03.2015

The stamp duty chargeable on the gift deed of immovable property executed for public purposes in favour of State Government, local bodies or state enterprises shall be remitted.

Notification no. 221/09.03.2015

48. (क) 1000 वर्ग मीटर से अधिक क्षेत्रफल वाले आवासीय या वाणिज्यिक उपखण्डों की दरों में कमी किये जाने के संबंध में रियायत निम्न प्रकार दी जायेगी:-

1. 1001 से 1500 वर्गमीटर तक - बाजार मूल्य का 5 प्रतिशत
2. 1501 से 2500 वर्गमीटर तक - बाजार मूल्य का 10 प्रतिशत
3. 2501 से अधिक वर्गमीटर - बाजार मूल्य का 15 प्रतिशत

अधिसूचना सं. 266/09.03.2015

(ख) 1000 वर्ग मीटर से अधिक क्षेत्रफल वाले आवासीय या वाणिज्यिक उपखण्डों की दरों में कमी किये जाने के संबंध में पूर्व में जारी अधिसूचना में संशोधन कर आवासीय भूखण्डों पर दी गई रियायत को समाप्त करते हुए व्यावसायिक भूमि की दरों में निम्न प्रकार कमी की गई है:-

- 100 से 500 वर्गमीटर तक - बाजार मूल्य का 5 प्रतिशत
- 500 वर्गमीटर से अधिक - 100 से 500 वर्गमीटर तक 5 प्रतिशत एवं शेष पर 10 प्रतिशत

अधिसूचना सं. 118/08.03.17

(ग) 100 वर्गमीटर और उससे अधिक क्षेत्रफल वाले वाणिज्यिक भूखण्डों की दरों में संशोधन निम्न प्रकार प्रतिस्थापित किया गया है:-

3000 वर्गमीटर से अधिक आवासीय या वाणिज्यिक भूखण्डों का मूल्यांकन 5 प्रतिशत तक घटाया जायेगा

अधिसूचना सं. 190/12.02.2018

(A) Amendment in rates of stamp duty chargeable on residential or commercial plots having area more than 1000 s.q. meter is as under:

- (i) Plots having area more than one thousand and upto one thousand five hundred sq. meter – 5% decrease in market value
- (ii) Plots having area more than one thousand five hundred sq. meter and upto two thousand five hundred sq. meter – 10% decrease in market value
- (iii) Plots having area more than two thousand five hundred sq. meter – 15% decrease in market value

Notification no. 266/09.03.2015

(B) Amendment in rates of stamp duty chargeable on residential or commercial plots having area more than 1000 s.q. meter.

1. Reduced stamp duty rates mentioned in notification no. 226/09.03.15 for residential plots deleted.
2. Rates for commercial plots having area of 100 s.q. meter and above.
100 to 500 s.q. meter – 5% of market value
More than 500 s.q. meter – 5% on 100 to 500 s.q. meter and 10% on remaining area.

Notification no. 118/08.03.17

(C) Amendment in rates of commercial plots having area more than 100 s.m. is substituted as under:-

Valuation of residential or commercial plots having area more than 3000 s.m. shall be reduced by 5%.

Notification no. 190/12.02.2018

49. डब्ट असाइनमेन्ट के निष्पादित दस्तावेज, जो कि परफोरमिंग एस्सेट्स के संबंध में है, के लिए संदेय मुद्रांक कर की गणना ऋण की राशि के 0.15 प्रतिशत की दर से अधिकतम रू. 5 लाख के अधीन दिनांक 09.03.15 से की जायेगी।

अधिसूचना सं. 46/26.06.2015

Stamp duty chargeable on the instrument of debt assignment executed in respect of performing assets charged at the rate of 0.15 percent of the amount of debt subject to maximum of Rs. 5 lacs with effect from 09.03.15

Notification no. 46/26.06.2015

50. आर्थिक रूप से कमजोर वर्ग और निम्न आय समूह से संबंधित व्यक्तियों के पक्ष में विकास प्राधिकरणों एवं अन्य स्थानीय निकायों द्वारा निष्पादित आवासीय भूखण्ड या निवास इकाई के पट्टे या विक्रय की लिखत पर स्टाम्प ड्यूटी को घटाकर निम्न अनुसार प्रभारित किया जावेगा:-

(क) आर्थिक रूप से कमजोर वर्ग

आय 150000 वार्षिक से अधिक न हो एवं आवासीय भूखण्ड का क्षेत्रफल 350 वर्गफिट अधिक न हो के पक्ष में पट्टा जारी करने पर 50 रू. स्टाम्प ड्यूटी प्रभारित की जायेगी।

(अधिसूचना सं. 220/08.03.2016)

आवंटन या विक्रय पर मुद्रांक कर की दर प्रतिफल राशि का 2 प्रतिशत की दर से

(अधिसूचना सं. 113/08.03.2017)

आवंटन या विक्रय पर मुद्रांक कर की दर प्रतिफल राशि का 1 प्रतिशत की दर से

(अधिसूचना सं. 179/12.02.2018)

(ख) निम्न आय समूह वर्ग

आय 150000 वार्षिक से अधिक हो किन्तु 300000 रू. से अधिक न हो एवं आवासीय भूखण्ड का क्षेत्रफल 550 वर्गफिट अधिक न हो के पक्ष में पट्टा जारी करने पर 100 रू. स्टाम्प ड्यूटी प्रभारित की जायेगी।

(अधिसूचना सं. 220/08.03.2016)

आवंटन या विक्रय पर मुद्रांक कर की दर प्रतिफल राशि का 3.5 प्रतिशत की दर से

(अधिसूचना सं. 113/08.03.2017)

आवंटन या विक्रय पर मुद्रांक कर की दर प्रतिफल राशि का 1 प्रतिशत की दर से

(अधिसूचना सं. 179 दिनांक 12.02.18)

The stamp duty chargeable on the instrument of lease or sale of residential plot or dwelling unit executed by the development authorities or local bodies in favour of economically weaker section or low income group shall be determined as under:-

(A) In case of economically weaker section income of family not more than 150000 per year and area of unit is not more than 350 s.q. ft. shall be charged Rs. 50 as stamp duty.

(Notification no. 220/ 08.03.16)

Stamp duty shall be charged at the rate 2% of amount of consideration

(Notification no. 113/08.03.17)

Stamp duty shall be charged at the rate 1% of amount of consideration

(Notification no. 179/ 12.02.18)

(B) In case of economically weaker section income of family not less than 150000 per year and not more than 300000 Rs. Per year and area of unit is not more than 550 s.q. ft. shall be charged Rs. 100 as stamp duty

(Notification no. 220/ 08.03.16)

(C) Stamp duty shall be charged at the rate 3.5% of amount of consideration

(Notification no. 113/08.03.17)

Stamp duty shall be charged at the rate 1% of amount of consideration

(Notification no. 179/ 12.02.18)

51. राजस्थान स्टाम्प अधिनियम के:- (1) नियम 23 में नया परन्तुक जोड़कर स्टाम्प वेण्डर के स्टाम्प विक्रय करने हेतु एक लाख रू. तक की सीमा निर्धारित की गई है।

(2) नियम 58 में नया उपनियम (5) विशेष परिस्थितियों में कृषि, आवासीय या वाणिज्यिक श्रेणी की भूमि की दरों के पुनरीक्षण को निलंबित करने की शक्तियां राज्य सरकार को प्रदान की गई हैं।

(3) नियम 67 (ख) में नोटिस एवं सम्मन की तामिल की रीतियों में ई-मेल से आदेश एवं नोटिस भेजना भी शामिल कर दिया गया है।

अधिसूचना सं.234-2016/08.03.2016

Amendments in rajasthan stamp act are as under:-

1. Amendment of rule 23 – Provided further that the limit prescribed in proviso shall be Rs 1 lac for licensed vendor.
2. Amendment of rule 58(5) – The state government, if the circumstances so require, may by orders suspend the revision of the rates of agriculture, residential and commercial categories of land.
3. Amendment of rule 67(B) – Mode of orders, summons and notices – If none of the modes mentioned in rules is practicable, the contents of the such orders, summons or notices as the case may be, to the person concerned through e-mail address provided by such person included in rules.

Notification no. 234-2016/08.03.16

52. वरिष्ठ नागरिकों द्वारा निष्पादित प्रतिगामी बंधक राशि रु. 10 लाख तक के दस्तावेजों पर स्टाम्प ड्यूटी शुल्क में निम्न शर्तों के अंतर्गत पूर्ण रियायत दी गई है:-

1. वरिष्ठ नागरिक भारत का नागरिक होना चाहिये एवं उसकी आयु 60 वर्ष से अधिक होनी चाहिये।
2. विवाहित दंपती संयुक्त उधार लेने के पात्र होंगे किंतु उनमें से एक की आयु 60 वर्ष से अधिक एवं दूसरे की 55 वर्ष से कम न हो।

अधिसूचना सं. 230-2016/08.03.16

नोट:- 1. अवधि वृद्धि दिनांक 31.03.2018 तक अधिसूचना सं. 108/08.03.2017

2. अवधि वृद्धि दिनांक 31.03.2019 तक अधिसूचना सं. 183/12.02.2018

Stamp duty chargeable on reverse mortgage documents executed by senior citizen shall be remitted under following conditions:

1. Senior citizen shall be citizen of India and age is more than 60 years.
2. Joint reverse mortgage can be taken in case of married couple if one of them age is more than 60 years and other's age is not less than 55 years.

Notification no. 230-2016/08.03.16

Note:- 1. Period extended upto 31.03.2018 vide notification no. 108/08.03.2017

2. Period extended upto 31.03.2019 vide notification no. 183/12.02.2018

53. स्टाम्प अधिनियम में नई धारा 3 बी जोड़कर गाय एवं उसकी नस्ल के संरक्षण एवं संवर्धन के लिए दस्तावेजों पर प्रभार्य स्टाम्प ड्यूटी पर 10 प्रतिशत अतिरिक्त अधिभार लगाया गया है।

अधिसूचना सं. 233-2016/08.03.2016

Surcharge at the rate of 10% shall be charged on the stamp duty payable for the purpose of conservation and propagation of cow and its progeny under section 3(B) of rajasthan stamp act.

54. निम्नलिखित दस्तावेजों के निष्पादन पर 10 लाख रू. तक के ऋण पर प्रभार्य स्टाम्प शुल्क में पूर्ण रियायत दी गई है:-

1. शैक्षणिक प्रयोजन के लिए विद्यार्थियों द्वारा लिये गये ऋण पर
2. स्टार्टअप पॉलिसी 2015 के अधीन कोई व्यक्ति या व्यक्तियों का समूह द्वारा लिये गये ऋण पर
3. मुद्रा (माइक्रो यूनिट्स डवलपमेन्ट एण्ड रिफाइनेन्स एजेन्सी) स्कीम के अधीन बैंकों या वित्तीय संस्थानों से लिये गये ऋण या ओवरड्राफ्ट पर अधिसूचना सं. 227-229/08.03.2016

- नोट:-
1. अवधि वृद्धि दिनांक 31.03.2018 तक अधिसूचना सं. 105-107/08.03.2017
 2. अवधि वृद्धि दिनांक 31.03.2019 तक अधिसूचना सं. 180-182/12.02.2018

Stamp duty chargeable on documents of loan upto Rs. Ten lacs executed with bank or financial institutions shall be remitted.

1. Loans for the educational purpose
2. Loan taken by any person or group of person under start up policy 2015
3. Loan or overdraft taken from bank or financial institution under Mudra Scheme

Notification no. 227-229 2016/08.03.16

Note:-1. Period extended upto 31.03.2018 vide notification no. 105-107/08.03.2017

2. Period extended upto 31.03.2019 vide notification no. 180-182/12.02.2018

55. कलक्टर मुद्रांक द्वारा निर्धारित स्टाम्प ड्यूटी की राशि पर ब्याज संबंधी छूट दस्तावेज निष्पादन की दिनांक से कलक्टर के आदेश की दिनांक तक की अवधि के लिए धारा 72 के अधीन दी गई है।

अधिसूचना सं. 231-2016/08.03.16

Interest chargeable from date of document execution to date of Collector's order on stamp duty decided by Collector (Stamp Duty) under section 72 of said act shall be remitted.

Notification no. 231-2016/08.03.16

56. राजस्थान स्टाम्प अधिनियम की:-

- (1) धारा 35 के अन्तर्गत स्टाम्प ड्यूटी के निर्धारण हेतु कलक्टर मुद्रांक द्वारा ली जाने वाली फीस के प्रावधान को संशोधित कर 500 रू. निर्धारित किया गया।
- (2) कलक्टर (मुद्रांक) द्वारा मुद्रांक प्रकरणों में दिये गये निर्णयों में त्रुटि को सुधारने के लिए आवेदन प्रस्तुत करने की निर्धारित समयावधि को बढ़ाकर 2 वर्ष करने हेतु अधिनियम की धारा 52 में संशोधन किया गया।
- (3) नई धारा 52-बी जोड़कर कुछ विशेष परिस्थितियों में (निर्णय जो गलत हो या राजस्व के प्रतिकूल हो) महानिरीक्षक, स्टाम्प को कलक्टर मुद्रांक के निर्णय के पुनरीक्षण की शक्तियां प्रदान की गई हैं।
- (4) धारा 65-(1) व 65(2) में संशोधन कर जहां-जहां कलक्टर शब्द प्रयुक्त हुआ है वहां-वहां महानिरीक्षक या कलक्टर प्रयुक्त किया गया है।

महानिरीक्षक (पंजीयन एवं मुद्रांक कर) के पत्रांक 2145-2782 दिनांक 09.03.2016

Amendment in rajasthan stamp act:-

- (1) Provision for charging fees by Collector (Stamp) under section 35 is revised to Rs. 500
- (2) Amendment of rule 52 – Prescribed period limit for application on decision made by Collector (Stamp) is extended upto two years.
- (3) Amendment of rule 52-B – In some special circumstances (wrong decision or decision affected the revenue) Inspector General of stamp is empowered to review the decision of Collector (stamp).
- (4) Amendment in section 65-(1) and 65-(2) – The existing expression “Collector” the expression “Collector” or “Inspector General” shall be substituted.

Circular no. IGRS- 2145 -2782 dated 09.03.2016

57. भूमि के क्रय संबंधी दस्तावेज जो बायोटेक्नोलॉजी क्षेत्र में उत्पादन एवं सेवा संबंधी कार्यों हेतु उद्योग स्थापित करने के लिए, निष्पादित किये गये के पंजीयन हेतु प्रस्तुत करने पर राजस्थान विनियोग उन्नयन योजना- 2014 के अन्तर्गत 25 करोड़ रू. निवेश करने पर एवं सक्षम समिति द्वारा अर्हता प्रमाण-पत्र जारी करने पर मुद्रांक कर का परिहार किया जायेगा ।

अधिसूचना सं. 43-44/28.09.16

Stamp duty chargeable on the instrument of purchase or lease of land with or without construction or improvement on such land, executed by the manufacturing enterprises/service enterprises of Bio-technology sector as defined under the Rajasthan Investment Promotion Scheme – 2014, making investment of more than twenty five crore rupees and to whom entitlement certificate has been issued by the appropriate Screening Committee under the said Scheme, shall be exempted.

Notification no. 43-44/28.09.16

58. भूमि के क्रय संबंधी दस्तावेज जो सूचना प्रौद्योगिकी क्षेत्र में उत्पादन एवं सेवा संबंधी कार्यों हेतु उद्योग स्थापित करने के लिए, निष्पादित किये गये के पंजीयन हेतु प्रस्तुत करने पर राजस्थान विनियोग उन्नयन योजना- 2014 के अन्तर्गत 5 करोड़ रू. से अधिक निवेश

करने पर एवं सक्षम समिति द्वारा अर्हता प्रमाण-पत्र जारी करने पर मुद्रांक कर का परिहार किया जायेगा।

अधिसूचना सं. 45-46-2010/28.09.16

Stamp duty chargeable on the instrument of purchase or lease of land with or without construction or improvement on such land, executed by the manufacturing enterprises/service enterprises for IT sector as defined under the Rajasthan Investment Promotion Scheme – 2014, making investment of more than five crore rupees and to whom entitlement certificate has been issued by the appropriate Screening Committee under the said Scheme, shall be exempted.

Notification no. 45-46/28.09.16

59. भूमि के क्रय संबंधी दस्तावेज जो इलेक्ट्रॉनिक सिस्टम डिजाइन क्षेत्र में उत्पादन संबंधी कार्य हेतु उद्योग स्थापित करने के लिए, निष्पादित किये गये के पंजीयन हेतु प्रस्तुत करने पर राजस्थान विनियोग उन्नयन योजना- 2014 के अन्तर्गत 50 करोड़ रु. निवेश करने, कम से कम एक हजार प्रत्यक्ष रोजगार उपलब्ध कराने, दिनांक 31 मार्च 2017 तक व्यावसायिक उत्पादन करने एवं सक्षम समिति द्वारा अर्हता प्रमाण-पत्र जारी करने पर मुद्रांक कर का परिहार किया जायेगा।

अधिसूचना सं. 47/28.09.16

Stamp duty chargeable on the instrument of purchase or lease of land with or without construction or improvement on such land, executed by the electronic system design manufacturing enterprises as defined under the Rajasthan Investment Promotion Scheme – 2014, making investment of more than fifty crore rupees, providing direct employment to at least 1000 persons, commences commercial production upto 31.03.2017 and to whom entitlement certificate has been issued by the appropriate Screening Committee under the said Scheme, shall be exempted.

Notification no. 47/28.09.16

60. आस्ति पुनर्गठन या प्रतिभूतिकरण तथा प्रतिभूति हित का प्रवर्तन अधिनियम 2002 की धारा 5 के अधीन बैंकों या वित्तीय संस्थाओं की वित्तीय आस्तियों में अधिकारों या हितों का किसी आस्ति पुनर्गठन कम्पनी के पक्ष में हस्तान्तरण या समनुदेशन के संबंध में निष्पादित करार या अन्य दस्तावेजों पर स्टाम्प ड्यूटी में रियायत का परिहार किया जायेगा।

अधिसूचना सं. 110/08.03.2017

Stamp duty chargeable on any agreement executed for transfer or assignment of rights or interest in financial assets of banks or financial institutions under section 5 of the securitization and reconstruction of financial assets and enforcement of security interest act 2002 in favour of any assets reconstruction company shall be remitted.

Notification no. 110/08.03.2017

61. स्टाम्प अधिनियम 2004 के नियम 53 में संशोधन - स्टाम्प रिफण्ड के लिए प्राप्त आवेदन पत्रों का निस्तारण कलेक्टर (मुद्रांक) द्वारा तीन माह की अवधि में करना।

अधिसूचना सं. 117/08.03.17

Amendment in rule no. 53 of Stamp act 2004 – Disposal of application for stamp fees refund by Collector (stamp duty) within 3 months.

Notification no. 117/08.03.17

62. मुख्यमंत्री दक्षता सहायतार्थ योजना के अन्तर्गत दक्षता विकास पाठ्यक्रम हेतु वित्तीय सहायता उपलब्ध कराने के लिए दो लाख रुपये तक के ऋण दस्तावेज के निष्पादन पर प्रभार्य मुद्रांक कर परिहार किया जायेगा ।

अधिसूचना सं. 25/01.06.2017

Stamp duty chargeable on instruments of loan upto Rs. 2 lacs for the purpose of financing the skill development course under Chief Minister Skill Subsidy Scheme shall be remitted.

Notification no. 25/01.06.2017

63. राजस्थान राज्य गंगानगर शुगर मिल्स लिमिटेड द्वारा राज्यपाल के पक्ष में राशि रु. 37.585 करोड़ के आवंटित अंशपूजी के प्रमाण पत्र जारी करने पर प्रभार्य मुद्रांक कर से परिहार किया जायेगा ।

अधिसूचना सं. 164/24.01.2018

Stamp duty chargeable on share certificate of rupees 37.585 crore, to be allotted by Rajasthan State Ganganagar Sugar Mills Limited in the name of Hon'ble Governor of Rajasthan shall be exempted.

Notification no. 164/24.01.2018

64. निम्नलिखित दस्तावेजों पर स्टाम्प शुल्क घटाया जाकर निम्नानुसार प्रभारित किया जायेगा:-

1. यदि पट्टा या आवंटन राजस्थान पंचायती राज नियम 1956 के नियम 157 या 158 के अधीन जारी किया गया है - 100 रु.
2. यदि पट्टा या आवंटन राजस्थान सरकारी अनुदान अधिनियम 1961 के अधीन जारी किया गया है - 100 रु.
3. यदि पट्टा या आवंटन राजस्थान सरकार की स्लम रिडवलेपमेन्ट पॉलिसी 2012 के अधीन जारी किया गया है - 100 रु.
4. यदि उपयुक्त वर्णित पट्टा या आवंटन पुनर्विध के पश्चात पंजीयन के लिए प्रस्तुत किया जाता है - 125 रु.

अधिसूचना सं.188/12.02.2018

Stamp duty on document of lease deed is charged as under:-

1. If lease deed/allotment is issued under rule no. 157 or 158 of Rajasthan Panchayti Raj Rule 1956 – Rs. one hundred
2. If lease deed/allotment is issued under Rajasthan Government Grant Act 1961 - Rs. one hundred
3. If lease deed/allotment is issued under Slum Redevelopment Policy 2012 -Rs. one hundred
4. If lease deed/allotment is presented for registration after revalidation - Rs. one hundred twenty five

Notification no.188/12.02.2018

65. पैतृक कृषि भूमि के विभाजन एवं कृषि भूमि के विनिमय दस्तावेज के पंजीयन पर प्रभार्य रजिस्ट्रीकरण शुल्क, जो राजस्थान काश्तकारी अधिनियम 1955 की धारा 48 के प्रावधानों के तहत, का परिहार किया जायेगा ।

अधिसूचना सं. 155/09.03.2011

The registration fee on the instrument of exchange of agriculture land executed in accordance with the provision of section 48 of the Rajasthan Tenancy Act 1955 and instrument of partition of ancestral agricultural land shall be remitted.

Notification no.155/09.03.2011