

APPENDICES

Appendix 1.1

(Reference: Paragraph: 1.6.1; Page :3)

Department-wise outstanding inspection reports/paragraphs issued up to December 2018 but outstanding as on 30 June 2019

Sl. No.	Name of department		Upto2013-14		2014-15		2015-16		2016-17		2017-18		2018-19		Total	
			IR	para	IR	para	IR	para	IR	para	IR	para	IR	para	IR	para
1	Agriculture, Animal Husbandry, Dairy Development and Fisheries	Nagpur	329	823	34	125	22	62	14	45	22	90	8	35	429	1,180
		Mumbai	51	137	11	27	11	58	26	136	3	20	0	0	102	378
		Total	380	960	45	152	33	120	40	181	25	110	8	35	531	1,558
2	Co-operation, Marketing and Textile	Nagpur	171	315	13	39	8	21	0	0	7	20	4	14	203	409
		Mumbai	37	64	1	2	2	3	11	33	7	48	4	32	62	182
		Total	208	379	14	41	10	24	11	33	14	68	8	46	265	591
3	Food and Civil Supplies and Consumer Protection	Nagpur	0	0	0	0	0	0	0	0	0	0	0	0	0	0
		Mumbai	33	54	1	1	0	0	2	6	30	233	18	134	84	428
		Total	33	54	1	1	0	0	2	6	30	233	18	134	84	428
4	Industry, Energy and Labour	Nagpur	15	34	4	15	6	23	3	29	0	0	0	0	28	101
		Mumbai	20	53	4	29	5	20	14	67	7	58	3	36	53	263
		Total	35	87	8	44	11	43	17	96	7	58	3	36	81	364
5	Public Works	Nagpur	148	414	26	117	23	85	21	63	39	138	49	208	306	1,025
		Mumbai	118	242	26	89	28	152	37	217	29	194	12	96	250	990
		Total	266	656	52	206	51	237	58	280	68	332	61	304	556	2,015
6	Tourism & Cultural Affairs	Nagpur	3	5	1	6	0	0	0	0	0	0	0	0	4	11
		Mumbai	7	16	0	0	1	3	2	16	1	10	2	14	13	59
		Total	10	21	1	6	1	3	2	16	1	10	2	14	17	70
7	Water Resources	Nagpur	390	878	48	190	62	205	40	128	40	145	48	226	628	1,772
		Mumbai	90	270	0	0	6	32	6	45	11	58	2	16	115	421
		Total	480	1,148	48	190	68	237	46	173	51	203	50	242	743	2,193
8	Forest	Nagpur	118	225	15	41	13	35	13	34	19	63	2	4	180	402
		Mumbai	57	159	2	11	5	28	7	44	7	56	3	21	81	319
		Total	175	384	17	52	18	63	20	78	26	119	5	25	261	721
Grand Total			1,587	3,689	186	692	192	727	196	863	222	1,133	155	836	2,538	7,940

Appendix 1.2

(Reference: Paragraph: 1.6.3 : Page:4)

**Statement showing number of paragraphs/reviews in respect of which
Government explanatory memoranda not received**

Sl. No.	Name of department	Up to 2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	Total
1.	Agriculture, Animal Husbandry, Dairy Development and Fisheries	03	--	--	--	--	02	05
2.	Public Works	--	--	--	--	02	02	04
3.	Forest	01	--	--	--	--	02	03
4.	Tourism and Cultural Affairs	--	--	--	--	--	--	--
5.	Water Resources	03	01	01	--	07	08	20
6.	Industries, Energy and Labour	--	--	--	--	--	--	--
7.	Food, Civil Supplies and Consumer Protection	--	--	--	--	01	--	01
8.	Co-operation, Marketing and Textile	--	--	--	--	02	--	02
	Total	07	01	01	--	12	14	35

Appendix 1.3

(Reference: Paragraph: 1.6.3: Page:5)

Department-wise position of PAC recommendations on which Action Taken Notes were awaited

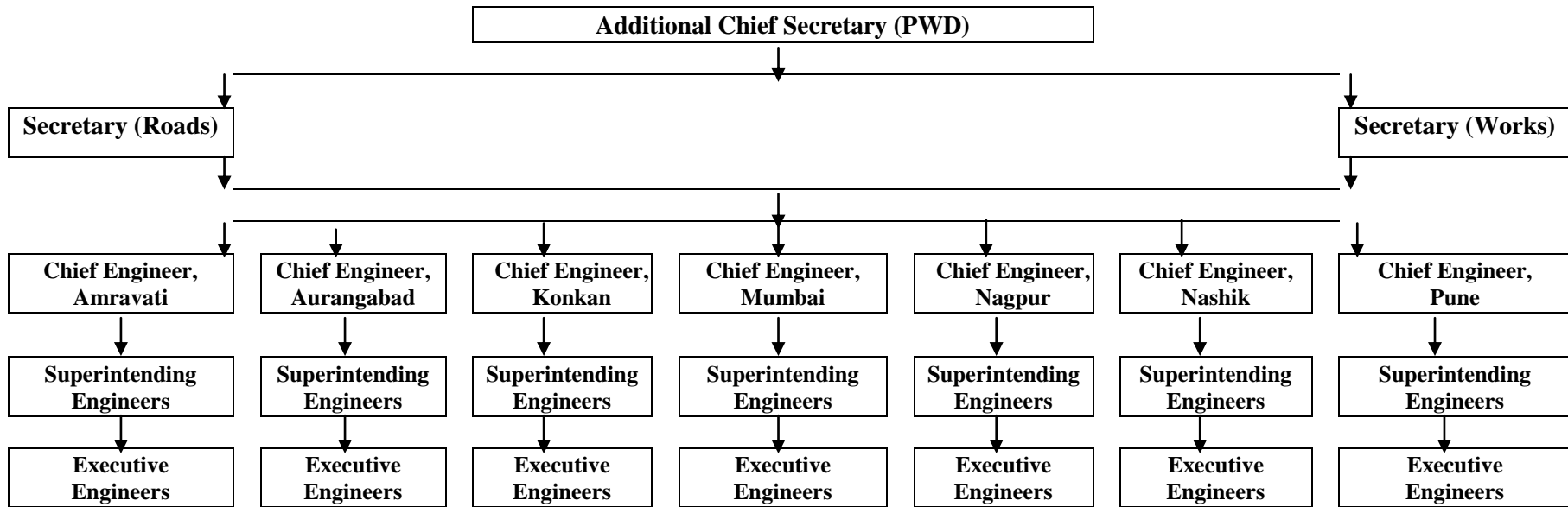
Sl. No.	Name of department	1985-86 to 2007-08	2008-09	2009-10	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	Total
1	Agriculture, Animal Husbandry, Dairy Development & Fisheries	35	02	02	--	--	--	--	--	40	--	--	79
2	Public Works	16	12	04	--	--	26	47	19	08	--	--	132
3	Food and Civil Supplies and Consumer Protection	--	--	--	--	--	32	--	08	--	--	--	40
4	Forest	01	--	--	--	--	--	--	12	--	--	--	13
5	Tourism and Cultural Affairs	--	--	--	--	--	--	--	--	--	--	--	--
6	Water Resources	43	07	06	--	09	--	26	--	21	--	--	112
7	Co-operation, Marketing and Textile	04	--	02	--	--	--	--	--	--	--	--	06
8	Industries, Energy and Labour	21	--	--	--	--	--	12	--	--	--	--	33
	Total	120	21	14	--	09	58	85	39	69	--	--	415

Appendix-2.1

(Reference: Paragraph: 2.1.2: Page: 8)

ORGANISATIONAL STRUCTURE

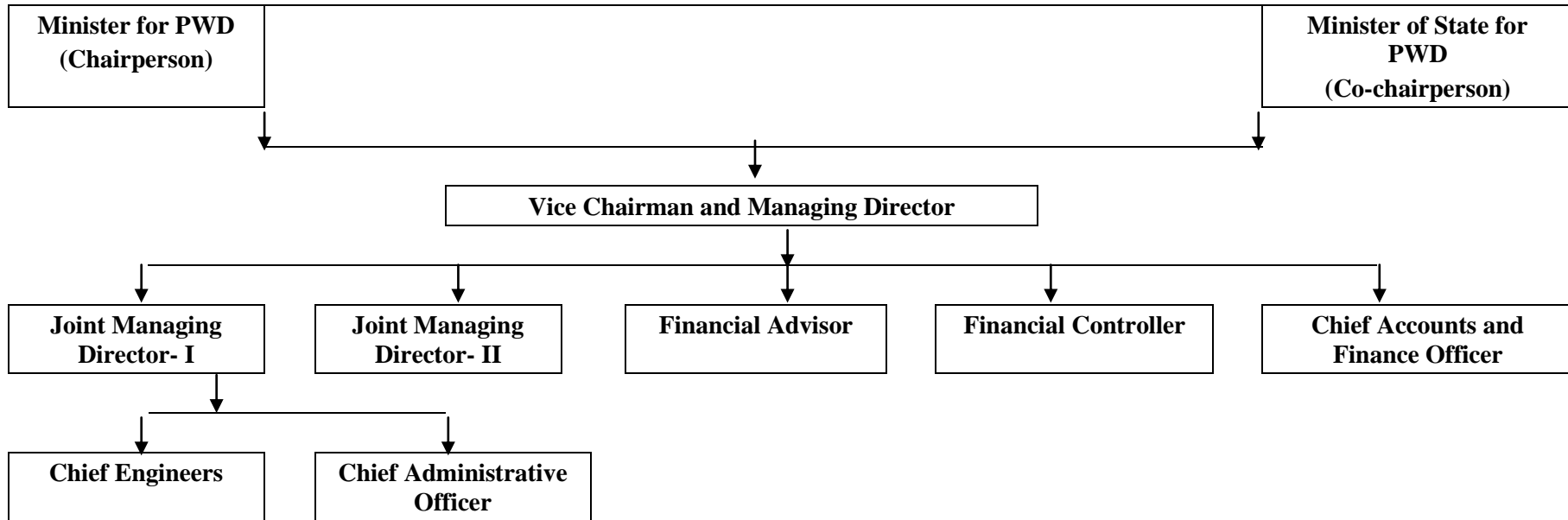
PUBLIC WORKS DEPARTMENT



Appendix-2.1 (cont.)

ORGANISATIONAL STRUCTURE

MSRDC



Appendix-2.2

(Reference: Paragraph: 2.1.4: Page:9)

List of selected circles and divisions		
Name of region	Name of circle	Name of division
1. Amravati	1. Amravati	1. PWD, Amravati
		2. SPD, Amravati
		3. PWD, Achalpur
		4. SPD No II, Daryapur
	2. Akola	5. PWD, Akola
		6. PW (World Bank) Dn., Akola
2. Aurangabad	3. Aurangabad	7. PWD, Aurangabad
		8. PW (World Bank) Dn., Aurangabad
		9. PW (West) Dn., Aurangabad
	4. Nanded	10. PWD, Parbhani
3. Nagpur	5. Chandrapur	11. PWD -I, Chandrapur
		12. PWD-II , Chandrapur
		13. PWD, Nagbhid
	6. Gadchiroli	14. PWD-I, Gadchiroli
		15. PWD-II, Gadchiroli
		16. PWD, Allapalli
4. Nashik	7. Nashik	17. PWD, Nashik
		18. PWD (East), Nashik
		19. PWD (North), Nashik
		20. PWD, Malegaon
	8. Dhule	21. PWD, Shahada
		22. PWD, Nandurbar
5. Pune	9. Kolhapur	23. PWD, Miraj
		24. PWD (West), Sangli
	10. Satara	25. PWD, Satara
		26. PWD (West), Satara
6. Konkan	11. Thane	27. PWD, Palghar
		28. PWD, Jawhar, Dist. Palghar
	12. Ratnagiri	29. PWD (North), Ratnagiri
		30. PWD, Chiplun

Appendix 3.1

(Reference: Paragraph: 3.3 : Page:48)

Inadmissible payment of ₹ 75.40 lakh to contractor for transportation of fly ash at site

Item of Work	Quantity executed up to 7th RA bill (in cum)	Distance from pond to site (in km)	Transportation charges per Cum (in ₹)	Inadmissible payment to contractor due to making provision of transportation charges (in ₹) (2*4)
1	2	3	4	5
Carting of fly ash from pond to site	93.14	42	289.70	26,983
	3495.62	43	279.65	9,77,550
	2387.62	44	269.55	6,43,583
	2902.06	45	259.50	7,53,085
	3482.54	46	249.45	8,68,720
	2721.73	47	239.40	6,51,582
	2087.18	48	229.30	4,78,590
	1733.03	49	219.25	3,79,967
	1732.82	50	209.20	3,62,506
	1559.61	51	199.10	3,10,518
	2144.68	52	191.30	4,10,277
	1813.82	53	183.35	3,32,564
	583.53	54	175.25	1,02,264
	7478.39	For GSB 10 per cent and WMM 15 per cent at plant site	387.35	28,96,754
Total				91,94,943
Deduct 18 per cent (below) as per agreement				16,55,090
Total inadmissible payment to contractor on account of transportation charges				75,39,853

Appendix 3.2

(Reference: Paragraph: 3.9 : Page:57)

Excess payment of ₹ 102.12 lakh to contractor due to faulty estimation

(Amount in ₹)

Particulars	Item number and its description	Year	Quantities executed under clause-38 as per Final RA Bill (cum)	Year-wise rate of items sanctioned under clause-38	Rate as per tender	Tender rate including 10.80 per cent above	Difference in rate (5-7)	Excess payment (4*8)
1	2	3	4	5	6	7	8	9
Part-I work	1 - Excavation in soft strata	2012-13	23,399.22	77.90	41.75	46.26	31.64	7,40,351.32
		2013-14	179.58	77.90	41.75	46.26	31.64	5,681.91
		2014-15	22,390.37	86.60	41.75	46.26	40.34	9,03,227.53
	2 - Excavation in hard strata	2012-13	30,590.87	284.88	195.60	216.72	68.16	20,85,073.70
		2013-14	577.39	284.88	195.60	216.72	68.16	39,354.90
		2014-15	19,283.78	315.28	195.60	216.72	98.56	19,00,609.36
	3 - Excavation in hard rock by controlled blasting	2012-13	30,360.45	400.91	293.40	325.09	75.82	23,01,929.32
	7 - Filling COT	2012-13	2,641.12	259.27	228.75	253.46	5.81	15,344.91
		2013-14	5,690.71	259.27	228.75	253.46	5.81	33,063.03
		2014-15	68.40	311.90	228.75	253.46	58.44	3,997.30
Part-II work	2 - Excavation in hard strata	2012-13	1,06,091.37	277.36	241.86	267.98	9.38	9,95,137.05
		2013-14	21,918.15	277.36	241.86	267.98	9.38	2,05,592.25
		2014-15	13,985.09	315.48	241.86	267.98	47.50	6,64,291.78
	3 - Excavation in hard rock by controlled blasting	2012-13	41,675.42	411.35	364.59	403.97	7.38	3,07,564.60
		2013-14	507.67	411.35	364.59	403.97	7.38	3,746.60
		2014-15	131.34	456.60	364.59	403.97	52.63	6,912.42
Total								1,02,11,877.98

Appendix 3.3

(Reference: Paragraph: 3.10: Page: 59)

Statement showing excess expenditure due to incorrect estimate

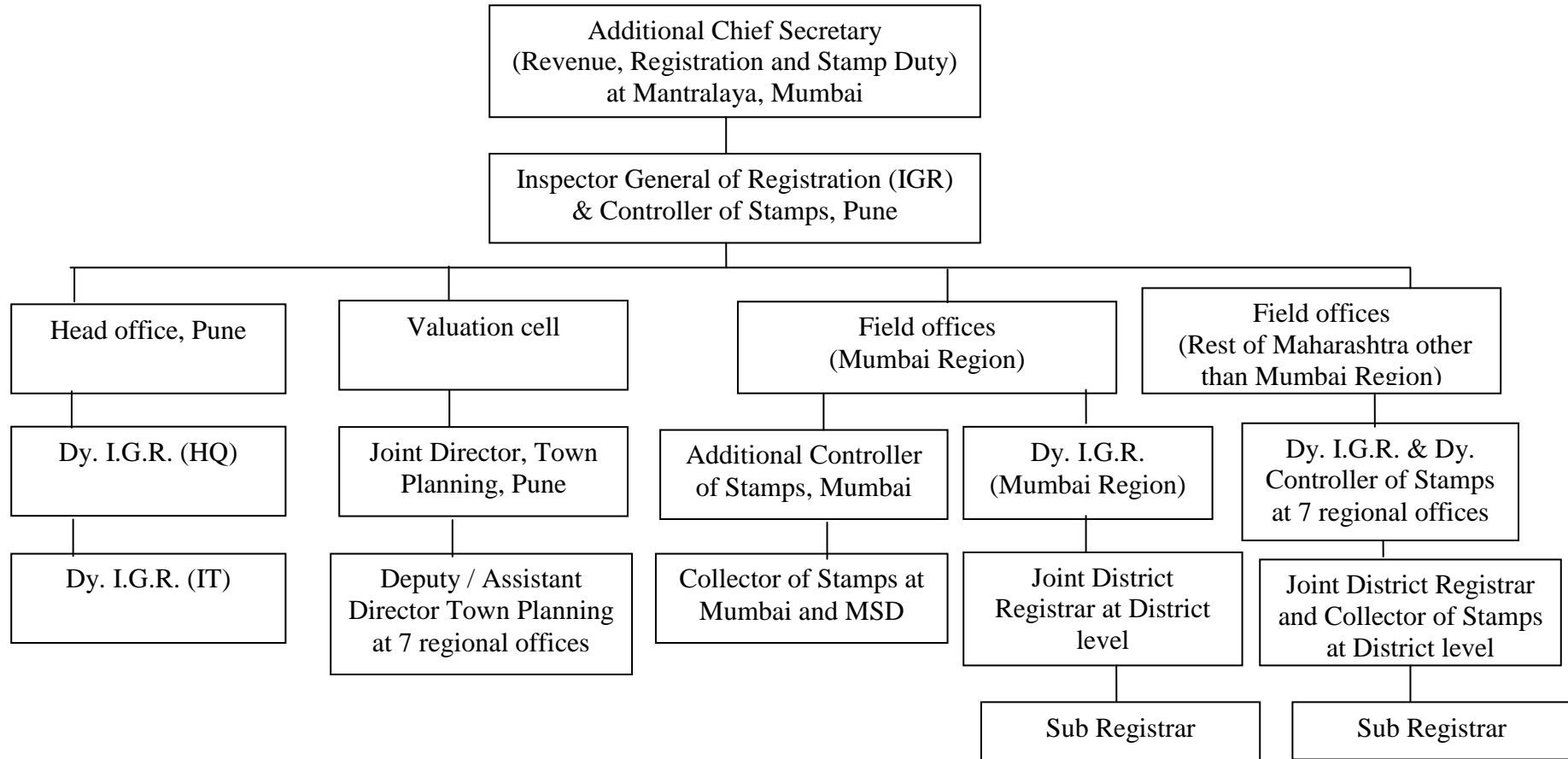
Item No	Clause-38 quantity executed (cum)	Clause-38 rate (per cum) (₹)	Rate of schedule B items (₹)	Tendered rate including 19.45 per cent above (4 + 19.45%) (₹)	Difference in rate (₹)	Excess expenditure (₹)
1	2	3	4	5	6 (3-5)	7 (2*6)
Clause-38 proposal sanctioned in May 2012						
Item-3 (A) drains	8,519.34	703.00	656.90	784.67	(-) 81.67	(-) 6,95,774
Item-3 (B) Rock toe	12,972.63	1,047.75	989.20	1,181.60	(-) 133.85	(-) 17,36,387
Item-6 Casing zone	18,068.79	682.65	624.71	746.22	(-) 63.57	(-) 11,48,633
Clause-38 proposal sanctioned in April 2015						
Part-I						
Item-1 Soft strata	9,15,313.58	36.15	22.88	27.33	(+) 8.82	(+) 80,73,066
Item-11 Disposal	11,55,354.93	51.51	37.55	44.85	(+) 6.66	(+) 76,94,664
Item-14 HYSD	6,083.65	5,783.85	3,496.50	4,176.57	(+) 1,607.28	(+) 97,78,129
Item-15 Backfilling	4,719.11	29.75	115.05	137.43	(-) 107.68	(-) 5,08,154
Part-II						
Item-2 Laying boulder	274.59	677.30	410.35	490.16	(+) 187.14	(+) 51,387
Item-3 (A) CC M-10	56.00	3,148.80	2,613.75	3,122.12	(+) 26.68	(+) 1,494
Item-3 (B) For raft	25.24	3,937.65	3,533.05	4,220.23	(-) 282.58	(-) 7,132
Item-3 (C) For conduit	40.59	4,237.65	3,518.05	4,202.31	(+) 35.34	(+) 1,434
Item-3 (D) For slab	2.73	4,237.65	4,453.05	5,319.17	(-) 1,081.52	(-) 2,953
Item-3 (E) For well	17.77	4,347.25	4,246.25	5,072.15	(-) 724.90	(-) 12,881
Sub-total						(+) 2,56,00,174 (-) 41,11,914
As per 20th RA Bill paid in November 2018	Excess expenditure considering both the Clause-38 proposals (Net)					2,14,88,260
	Expenditure incurred under EIRL					10,05,31,432

Appendix 6.1

(Reference: Paragraph: 6.1 & 6.4.2; Pages: 83 & 86)

Organisational Structure

Registration & Stamp Duty



Appendix 6.2 (A)

(Reference: Paragraph: 6.4.7.5; Page:92)

**Non-framing of separate value zones due to non-analysis of sales data
DDTP, Mumbai**

Sl. No.	Year of Annual statement of rates	Zone number	CTS number	Number of transactions	Range of increase (in per cent)	Average increase
1	2014	12/91	464	495	61 to 101	74
	2015-16	12/91	464	220	54 to 130	76
2	2015-16	11/84	432/656	157	60 to 134	94
	2016-17	11/84	432/656	180	50 to 132	77

Appendix 6.2 (B)

(Reference: Paragraph: 6.4.7.5; Page:92)

ADTP, Konkan

Sl. No.	Year of Annual statement of rates	Zone number	CTS number	Number of transactions	Range of increase (in per cent)	Average increase
1	2016-17	10/41 (TMC)	99/2	41	62 to 221	139
2	2016-17	47/148 (KDMC)	76/2, 76/3, 76/4, 76/5, 12/13, 12/16	226	54 to 102	75
3	2016-17	34/97 (KDMC)	65/4	34	51 to 92	70

Appendix 6.2 (C)

(Reference: Paragraph: 6.4.7.5 ; Page: 92)

ADTP, Pune

Sl. No.	Year of Annual statement of rates	Zone number	CTS number	Number of transactions	Range of increase (in per cent)	Average increase
1	2017-18	11/10 Wakad/ PCMC	45	48	34 to 85	49
2	2017-18	11/10 Wakad/ PCMC	54	25	30 to 64	38
3	2017-18	27.4 to 27.7 Ambegaon Bu/ PMC	8	29	30 to 126	44
4	2017-18	27.6 Ambegaon Bu/ PMC	36	35	30 to 82	47
5	2017-18	46/619 Ambegaon Khu/ PMC	9	27	31 to 48	38

Appendix 6.3

(Reference: Paragraph: 6.4.7.5; Page: 92)

**Non-framing of separate value zones due to non-analysis of sales data
Jt. SR Kalyan V**

Sl. No.	Year of Annual statement of rates	Name of affected value zones (Kalyan rural division) number	Number of transactions	Range (in per cent) by which consideration is more than money value
1	2016-17	7	595	107-220
2	2017-18	7	1524	102-199
3	2018-19	7	2749	104-239

Appendix 6.4

(Reference: Paragraph: 6.4.7.6; Page: 93)

Value zone maps not updated

Sl. No.	Area of ASR	Name of the value zone	Number of value zone	Audit observations
1	Pune Municipal Corporation	14-Parvati	14/249	There are 12 columns and 29 rows of CTS numbers totaling to 348 but none of them have been shown in the value zone maps which shows only survey numbers from 67-73. Hence, there is mismatch between CTS numbers and survey numbers.
2	do	14-Parvati	14/235,236, 241,252,256	These five value zone numbers are missing in the value zone map of Parvati.
3	do	do	14/240	There are 1722 CTS numbers under the zone but none of them were seen in the value zone maps.
4	do	do	14/250	There are 3508 CTS numbers under the zone but none of them were seen in the value zone maps.
5	do	do	14/251	There are 516 CTS numbers under the zone but none of them were seen in the value zone maps.
6	do	15-Bibvewadi	15/268,272	These two value zone numbers are missing in the value zone map of Bibvewadi.
7	do	do	15/258-262, 264-272	These zones contain only CTS numbers whereas survey numbers were shown in the value zone maps which do not tally.
8	do	16-Gultekdi	16/274, 276-286	These zones contain only final plot numbers of TPS which is not shown in the value zone maps .
9	do	17-Erandavane	17/287-308	These zones contain only CTS numbers or final plot numbers of TPS which is not shown in the value zone maps .
10	do	18-Shivaji nagar (Bamburda)	18/309-326, 329-342	do

Appendix 6.5

(Reference: Paragraph: 6.4.7.8; Page: 94)

Details of cross verification of MRSAC map and ASR

Sl. No.	Name of ADTP office	Name of village/taluka	Survey Number	Location as per MRSAC map	Location as per ASR	Audit comments
1	Pune	Chakan Nagar Parishad / Khed	483, 489, 490, 492	Fronting National Highway No. 50, classifiable under value zone No.3 @ ₹ 7,000/sqm	Away from National Highway classified under value zone No.4 @ ₹ 6,100/sqm	Misclassification of survey numbers in ASR
2	Pune	Rajgurunagar Nagar Parishad/ Khed	211	Away from gaothan area but fronting National highway classifiable under value zone No.3.1 @ ₹ 6,000/ sqm	Residual agriculture land classified under value zone No. 10 @ ₹ 67,10,000/ hectore <i>i.e.</i> ₹ 671/sqm	Misclassification of survey numbers in ASR
3	Konkan	Kambegaon/ Kalyan	16	Fronting highway within periphery of <i>gaothan</i> classifiable under value zone No.11.1 @ ₹ 1,310/sqm	Probable NA land not fronting highway within <i>gaothan</i> area classified under value zone 11.2 @ ₹ 1,190/sqm	Misclassification of survey numbers in ASR
4	Konkan	Kambegaon/ Kalyan	130, 132	Fronting highway within periphery of <i>gaothan</i> classifiable under value zone No.11.1 @ ₹ 1,310/sqm	Probable NA land fronting highway outside <i>gaothan</i> classified under value zone 11.3 @ ₹ 1,250/sqm	Misclassification of survey numbers in ASR
5	Konkan	Kambegaon/ Kalyan	119	Fronting highway within periphery of <i>gaothan</i> classifiable under value zone No.9.1 @ ₹ 1,450/sqm	Shown in value zone Nos. 9.1 @ ₹ 1,450/sqm, 9.2 @ ₹ 1,370/ sqm , 9.3 @ ₹ 1,410/sqm and 9.4 @ ₹ 1,360/ sqm	Same survey number classified under four value zones creating ambiguity in valuation
6	Konkan	Kambegaon/ Kalyan	120, 129	Fronting highway outside periphery of <i>gaothan</i> classifiable under value zone No.9.3 @ ₹ 1,410/sqm	Shown in value zone Nos., 9.3 @ ₹ 1,410/sqm and 9.4 @ ₹ 1,360/sqm	Same survey number classified under two value zones creating ambiguity in valuation
7	Konkan	Asangaon/ Shahpur	9,33,35-38, 40, 41, 43-45, 56,59, 63-65, 68/A	Probable NA land fronting highway within periphery of <i>gaothan</i> classifiable under value zone No.11.1 @ ₹ 1,820/sqm	Shown in value zone Nos. 11.1 @ ₹ 18,200/sqm and 11.2 @ ₹ 1,710/sqm	Same survey number classified under two value zones creating ambiguity in valuation
8	Pune	Rajgurunagar Nagar Parishad/Khed	All survey nos. under value zone No.6.1	Fronting state highway near <i>gaothan</i> @ ₹ 3,700/- under value zone No. 6.1	Fronting state highway away from <i>gaothan</i> @ ₹ 4,500/- under value zone No. 7.1	As the land fronting highway near <i>gaothan</i> should have more rate than land fronting state highway away from <i>gaothan</i> , the land rate was incorrect

Appendix 6.6*(Reference: Paragraph: 6.4.7.9; Page: 95)***Statement showing increase in ASR for the year 2014****(Amount in ₹)**

Sl. No.	Zone	Name of <i>tahsil</i>	Name of zone	Average decrease in sales value in previous year (2013)	Type of property	Actual rates for ASR 2013	Actual rates for ASR 2014	Increase	Increase (in per cent)
1	4/37	Mumbai city	Mandvi	-17.4	Residential	1,39,200	1,46,200	7,000	5.03
2	4/40	do	Mandvi	-1.5	Residential	89,300	1,02,700	13,400	15.01
3	5/49	do	Bhuleshwar	-4.9	Residential	1,12,600	1,29,500	16,900	15.01
4	6/56	do	Girgaon	-4.2	Residential	1,42,700	1,64,200	21,500	15.07
5	6/58	do	Girgaon	-6	Residential	1,28,900	1,41,800	12,900	10.01
6	9/76	do	Bhyculla	-4.6	Residential	1,13,900	1,19,600	5,700	5.00
7	5/50	do	Bhuleshwar	-7.1	Residential	1,27,100	1,46,200	19,100	15.03
8	8/68	do	Tadadeo	-11.3	Residential	1,31,400	1,44,600	13,200	10.05
9	14/102a	do	Dadar-Naygaon	-16.7	Residential	84,800	89,100	4,300	5.07

Appendix 6.7

(Reference: Paragraph: 6.4.7.9; Page: 95)

Statement showing increase in ASR for the year 2015-16

(Amount in ₹)

Sl. No.	Zone	Name of tahsil	Name of zone	Average decrease in sales value in previous year (2014)	Type of property	Actual rates for ASR 2014	Actual rates for ASR 2015	Increase in ASR	Increase in ASR (in per cent)
1	4/37	Mumbai city	Mandvi	-9	Residential	1,46,200	1,60,800	14,600	9.99
2	4/40	do	Mandvi	-11.8	Residential	1,02,700	1,18,100	15,400	15.00
3	5/49	do	Bhuleshwar	-5.3	Residential	1,29,500	1,55,400	25,900	20.00
4	6/56	do	Girgaon	-7.5	Residential	1,64,200	1,88,800	24,600	14.98
5	6/58	do	Girgaon	-8.5	Residential	1,41,800	1,56,000	14,200	10.01
6	9/76	do	Bhyculla	-3.4	Residential	1,19,600	1,25,600	6,000	5.02
7	5/50	do	Bhuleshwar	-14.1	Residential	1,46,200	1,75,400	29,200	19.97
8	8/68	do	Tadadeo	-4.8	Residential	1,44,600	1,66,300	21,700	15.01
9	14/102a	do	Dadar-Naygaon	-4.3	Residential	89,100	1,02,500	13,400	15.04

Appendix 6.8

(Reference: Paragraph: 6.4.7.9; Page: 95)

Statement showing increase in ASR for the year 2016-17

(Amount in ₹)

Sl. No.	Zone	Name of tahsil	Name of zone	Average decrease in sales value in previous year (2015)	Type of property	Actual rates for ASR 2015-16	Actual rates for ASR 2016-17	Increase in ASR	Increase in ASR (in per cent)
1	4/37	Mumbai city	Mandvi	-5.4	Residential	1,60,800	1,72,400	11,600	7.21
2	4/40	do	Mandvi	-9.8	Residential	1,18,100	1,26,000	7,900	6.69
3	5/49	do	Bhuleshwar	-7.3	Residential	1,55,400	1,66,400	11,000	7.08
4	6/56	do	Girgaon	-10.2	Residential	1,88,800	1,94,500	5,700	3.02
5	6/58	do	Girgaon	-10.4	Residential	1,56,000	1,65,400	9,400	6.03
6	9/76	do	Bhyculla	-6.2	Residential	1,25,600	1,34,400	8,800	7.01
7	5/45	do	Bhuleshwar	-14.9	Residential	1,84,300	1,93,500	9,200	4.99
8	4/38	do	Mandvi	-7.8	Residential	1,58,400	1,64,600	6,200	3.91
9	4/39	do	Mandvi	-16.5	Residential	1,39,600	1,53,600	14,000	10.03

Appendix 6.9

(Reference: Paragraph: 6.4.7.9; Page: 95)

Statement showing increase in ASR rates in spite of decrease in rates in previous year

(Amount in ₹)

Sl. No.	Name of Municipal Corporation	Village/ Zone	Type of property	Rate as per ASR 2015-16	Rate as per ASR 2016-17	Increase in rates in 2016-17 (in per cent)	Change in average consideration over rates in ASR 2015-16
1	Thane Municipal Corporation	Thane / 2/6/1	Flat	82,100	83,700	2	-10
2		Naupada / 3/10/A/1	Flat	95,800	1,05,400	10	-55
3		Naupada / 3/11/15	Shop	2,54,000	2,61,600	3	-65
4		Naupada / 3/12/15	Flat	1,07,500	1,10,700	3	-7
		Naupada / 3/12/15	Office	1,41,700	1,44,500	2	-9
5		Naupada / 3/12/15	Shop	1,99,600	2,05,600	3	-29
		Panchpakhudi/ 5/18/1/A	Office	1,36,200	1,38,900	2	-30
6	Mira Bhaiandar Municipal Corporation	2/15	Land	23,800	24,990	5	-32
			Office	79,900	82,300	3	-16
			Shop	96,800	99,700	3	-10
7	Mira Bhaiandar Municipal Corporation	3/18	Land	28,800	30,240	5	-34
			Office	85,000	87,600	3	-14
			Shop	1,08,800	1,12,100	3	-12
8	Mira Bhaiandar Municipal Corporation	7/27	Land	19,000	19,760	4	-4
			Shop	95,900	97,800	2	-7
9	Mira Bhaiandar Municipal Corporation	8/34	Land	24,300	25,270	4	-6
			Office	74,100	75,600	2	-17
			Shop	97,700	1,00,600	3	-11

Appendix 6.10

(Reference: Paragraph: 6.4.8.1; Page: 96)

Method of depreciation

Example 1 –: Land rate ₹ 35,390; Flat rate ₹ 74,070; Difference in rate ₹ 38,680 which is 109.30 *per cent* of land rate. If depreciation @ 40 *per cent* is given as per VG No.3 for rest of Maharashtra, then the value after depreciation comes to ₹ 44,442 (₹ 74,070 x 0.60) which is more than land rate of ₹ 35,390. Hence, condition of VG No.3 is not applicable in this case. Here we have to give total depreciation of ₹ 29,628 (₹ 74,070 x 0.40) of which depreciation of ₹ 14,156 is given on land rate (₹ 35,390 x 0.40) and depreciation given on differential cost i.e. Flat rate – Land rate i.e. ₹ 38,680 (₹ 74,070 - ₹ 35,390) is ₹ 15,472.

Thus, by following the method of depreciation as per VG No.3 for rest of Maharashtra, depreciation is allowed on land rate also which is included in total rate of the property as per ASR.

In the same case, if depreciation is given as per VG No.4 of Mumbai & MSD then the value comes to ₹ 58,598 as under :

Land rate ₹ 35,390; Flat rate ₹ 74,070;

Flat rate less land rate = ₹ 74,070 - ₹ 35,390 = ₹ 38,680

Depreciation @ 40 *per cent* on ₹ 38,680 = ₹ 15,472

₹ 38,680 - ₹ 15,472 = ₹ 23,208 + Land rate = ₹ 23,208 + ₹ 35,390 = ₹ 58,598

Thus, it may be seen that in VG No.4 of Mumbai region no depreciation is given on land rate.

Example 2- : Land rate ₹ 75,940; Flat rate ₹ 78,110; Difference in the two rates ₹ 2,170 which is 2.86 *per cent* of land rate. If depreciation @ 40 *per cent* is given as per VG No.3 for rest of Maharashtra, then the value after depreciation comes to ₹ 46,866 which is much less than land rate of ₹ 75,940. Hence, valuation will have to be done as per VG No.6 as per formula given there under:

Considering the property as Flat = Land rate x construction cost (after depreciation) x 1.15 = ₹ 75,940 x (₹ 24,200 x 0.60) x 1.15 = ₹ 75,940 x ₹ 14,520 x 1.15 = ₹ 1,04,029. This rate is 133 *per cent* of flat rate.

Thus, by following the method of depreciation as per VG No.3 for rest of Maharashtra, there is overvaluation of property to a great extent.

In the same case, if depreciation is given as per VG No.4 of Mumbai & MSD then

Land rate ₹ 75,940; Flat rate ₹ 78,110;

Flat rate less land rate = ₹ 78,110 - ₹ 75,940 = ₹ 2,170

Depreciation @ 40 *per cent* on ₹ 2,170 = ₹ 868

₹ 2,170 - ₹ 868 = ₹ 1,302 + land rate = ₹ 1,302 + ₹ 75,940 = ₹ 77,242

Example 3- : Land rate ₹ 75,940; Flat rate ₹ 75,940; difference in the two rates ₹ Nil. If we give any percentage of depreciation on zero, the result will be zero.

If depreciation @ 40 *per cent* is given as per VG No.3 for rest of Maharashtra, then the value after depreciation comes to ₹ 45,564 which is much less than Land rate of ₹ 75,940 hence, valuation will have to be done as per VG No.6 as per formula given there under :

Considering the property as Flat = Land rate x construction cost after depreciation) x 1.15 = ₹ 75,940 x (₹ 24,200 x 0.60) x 1.15 = ₹ 75,940 x ₹ 14,520 x 1.15= ₹ 1,04,029. This rate is 137 *per cent* of flat rate.

Thus, by following the method of depreciation as per VG No.3 for rest of Maharashtra, there is overvaluation of property to a great extent.

In the same case, if depreciation is given as per VG No.4 of Mumbai & MSD then

Land rate ₹ 75,940; Flat rate ₹ 75,940;

Flat rate less land rate = ₹ 75,940 - ₹ 75,940 = 0

Depreciation @ 40 *per cent* on zero = 0

0 + Land rate = 0 + ₹ 75,940 = ₹ 75,940

Thus, by following the method of depreciation as per VG No.4 of Mumbai, there is no loss or gain to either party.

Appendix 6.11

(Reference: Paragraph: 6.4.8.1; Page: 96)

Lack of uniformity in calculation of depreciation

Sl. No.	Name of unit	Instrument number/Year	Zone number	Market value computed by Audit (in ₹)	Consideration as per Audit (in ₹)	Stamp duty leviable (in ₹)	Stamp duty levied (in ₹)	Stamp duty foregone (in ₹)
1	Joint Sub Registrar, Haveli-XXII, Pune	2246/2015	39/566	4,11,53,116	NA	20,57,656	8,32,000	12,25,656
2		1746/2015	25/403	6,72,86,315	NA	33,64,315	10,66,000	22,98,315
3		14884/2015	25/403	52,59,63,939	46,74,00,000	3,15,57,836	2,80,50,000	35,07,836
4	Joint Sub Registrar, Haveli-I,Pune	5446/2018	1	72,66,36,000	0	9,08,295	7,80,000	1,28,295
5	Joint Sub-Registrar, Haveli-III, Pune	2383/2018	18/319	6,33,25,585	5,25,00,000	37,99,535	31,50,000	6,49,535
6	Joint Sub Registrar, Thane-V	17254/2018	5/15,	15,18,64,088	0	75,93,204	69,94,000	5,99,204
7	Joint District Registrar and COS Thane City Dist Thane	ADJ/222/2018	5/16, 5c	20,80,43,425	0	1,04,02,171	99,86,050	4,16,121
8	Joint District Registrar and COS Thane City Dist Thane	ADJ/223/2018	5/16, 5c	18,42,23,212	17,78,56,000	92,11,160	88,92,800	3,18,360
9	Joint District Registrar and COS Thane City Dist Thane	ADJ/226/2018	5/16, 5c	51,18,53,991	0	2,55,92,700	2,51,75,700	4,17,000
10	Joint District Registrar and COS Thane City Dist Thane	ADJ/259/2016	22/229/1	16,71,03,672	0	83,55,184	75,00,000	8,55,184
11	Joint District Registrar and COS Thane City Dist Thane	ADJ/236/2016		2,22,95,563	0	11,14,778	10,84,950	29,828
12	Joint District Registrar and COS Thane City Dist Thane	ADJ/225/2018	5/16, 5c	50,64,74,097	0	2,53,23,705	2,45,35,600	7,88,105
13	Joint District Registrar, Pune City	Adj. No.18/2018	2/25	12,06,29,164	8,11,00,000	72,37,750	48,66,000	23,71,750
14	Joint District Registrar, Pune City	Adj. No.229/2018	4/87	4,90,99,148	2,00,00,000	29,45,949	12,00,000	17,45,949
15	Joint District Registrar, Pune City	Adj.No.172/2018	29/436	1,48,91,31,949	1,38,00,00,000	8,93,47,917	8,28,00,000	65,47,917
Total								2,18,99,055

Appendix 6.12*(Reference: Paragraph: 6.4.8.2; Page: 97)***Lack of uniformity in increasing land rate for TDR potential**

Sl. No.	Name of unit	Instrument number/Year	Village / district	Zone Number	Market value computed by Audit (in ₹)	Consideration as per Audit (in ₹)	Stamp duty leviable (in ₹)	Stamp duty levied (in ₹)	Stamp duty foregone (in ₹)
1	Joint Sub Registrar, Haveli-XI	4316/2019	Baner/Pune	39/565	18,39,62,178	23,87,100	1,28,77,352	83,62,000	45,15,352
2	Joint Sub Registrar, Haveli-XI	5095/2018	Hadapsar/Pune	30.441.1	11,35,53,733	NA	68,13,224	49,40,600	18,72,624
3	Joint Sub Registrar, Haveli-XI	5094/2018	Hadapsar/Pune	30.441.1	7,85,77,884	NA	47,14,673	37,59,500	9,55,173
4	Joint Sub Registrar, Haveli-XXII	3743/2017	Vadgaon Budruk/Pune	64/712	8,53,16,000	14,43,000	51,18,960	36,57,000	14,61,960
5	Joint Sub Registrar, Haveli-XXII	14999/2018	Warje/Pune	43/600	13,51,09,350	50,00,000	67,55,468	45,04,000	22,51,468
6	Joint Sub Registrar, Haveli-XXVII	4824/2017	Ravet/Pune	13/2	23,64,07,500	18,27,45,000	1,41,84,450	1,09,65,000	32,19,450
7		14776/2018	Bhosri/Pune	4/42	15,85,62,786	11,00,00,000	95,13,767	66,00,000	29,13,767
8		8388/2017	Kiwale/Pune	20.1	11,14,56,000	9,00,00,000	66,87,360	55,73,000	11,14,360
9	Joint Sub-Registrar Haveli-III	8635/2018	Kesnand/Pune	6/6.1	20,00,03,430	13,25,00,000	1,20,00,206	79,50,000	40,50,206
10		9836/2018	Mundhawa/Pune	11.4	19,47,28,920	14,00,00,000	1,16,83,735	1,00,39,900	16,43,835
11		11296/2017	Mudhawa (Keshavnagar parisar)/Pune	11.4	24,52,12,140	16,50,00,000	1,47,12,728	82,50,000	64,62,728
12		11186/2018	Yewalewadi/Pune	65/718	27,47,90,880	17,03,32,000	1,64,87,453	1,17,76,800	47,10,653
13		5920/2018	Kharadi/Pune	55/669.1	19,45,42,062	16,50,00,000	1,16,72,524	87,00,000	29,72,524
14	Joint Sub Registrar, Haveli-XX	5509/2019	Mahalunge/Pune	9.3	37,14,84,109	32,50,00,000	2,22,89,047	1,95,00,000	27,89,047
15	Joint Sub-Registrar Kalyan-IV	5030/2018	Ambivali/ Thane	28/85	2,70,73,563	NA	16,24,000	13,47,600	2,76,400
16		11314/2018	Godiwadi/ Thane	49/157	2,96,50,875	NA	14,83,000	13,05,500	1,77,500
Total									4,13,87,047

Appendix 6.13

(Reference: Paragraph: 6.4.8.3(i) ; Page: 99)

Incorrect method of calculating consideration in case of development agreements for sharing of built up area

Sl. No.	Name of unit	Instrument number/Year	Village/ district	Zone number	Market value computed by Audit (in ₹)	Consideration as per Audit (in ₹)	Stamp duty leviable (in ₹)	Stamp duty levied (in ₹)	Stamp duty foregone (in ₹)
1	IGR, Pune	7219/2017	Balewadi/ Pune (PMC)	58/679	19,95,61,513	23,75,48,544	1,18,77,427	1,14,29,875	4,47,552
2		3166/2018	Wadmukh wadi/ Pune (PCMC)	24.1	5,57,18,400	43,79,62,692	2,18,98,135	2,03,83,025	15,15,110
3	JDR, Pune City	Adj case No.272/2019	Yewalewadi/Pune	65/717	15,17,49,445	41,74,03,493	2,08,70,175	80,01,200	1,28,68,975
4		Adj case No.348/2019	Baner/Pune	39/562	13,77,79,065	18,98,56,257	94,92,813	72,04,900	22,87,913
5		Adj case No.297/2019	Ghorpadi/Pune	32/503	5,64,46,130	8,24,77,972	41,23,899	25,07,350	16,16,549
6		Adj case No.65/2019	Rawat/Pune	13.2	6,93,44,380	15,63,68,200	78,18,410	38,40,350	39,78,060
7		Adj case No.132/2019	Tathawade/Pune	28.1	8,74,80,741	20,77,05,205	1,03,85,260	62,37,000	41,48,260
8	Jt.SR, Haveli-XI	13112/2017	Wanawadi/ Pune	34/518	1,87,92,000	11,72,84,525	58,64,226	23,38,000	35,26,226
9	Jt.SR, Haveli-XXII	10256/2017	Bibwewadi/ Pune	15/263.3	79,19,35,200	1,73,58,12,864	8,67,90,643	3,74,31,000	4,93,59,643
10	Jt.SR, Haveli-XXII	4533/2017	Nanded/ Pune	12.1	1,71,34,335	6,86,76,071	27,47,042	21,00,300	6,46,742
11		8793/2018	Baner/ Pune	39/570	3,30,24,000	3,48,23,610	17,41,180	11,00,800	6,40,380
12		17158/2018	Baner/ Pune	39/567	9,03,06,956	14,99,26,021	74,96,301	45,00,000	29,96,301
13	Jt.SR, Haveli-XXVI	5832/2016	Mohammedwadi/ Pune	54/663	16,36,81,513	18,67,56,075	93,37,804	63,20,000	30,17,804
14	Jt.SR, Haveli-XXVI	8544/2016	Thergaon/ Mulshi / Pune	3/2	7,95,51,940	9,74,41,790	48,72,090	31,96,500	16,75,590
15	Jt.SR, Haveli-XXVI	5260/2016	Chikhali/ Tah-Haveli/ Pune	14/9	79,07,41,663	26,07,24,152	1,30,36,207	65,48,000	64,88,207

Appendix 6.13 (Cont.)

Sl. No.	Name of unit	Instrument number/Year	Village/ district	Zone number	Market value computed by Audit (in ₹)	Consideration as per Audit (in ₹)	Stamp duty leviable (in ₹)	Stamp duty levied (in ₹)	Stamp duty foregone (in ₹)
16	Jt.SR, Haveli-XVII	7794/2017	Rahatani/ Tah-Haveli/ Pune	12/4	4,66,72,701	5,93,97,009	29,69,850	20,28,000	9,41,850
17	Jt.SR, Haveli-XVII	3958/2017	Charoli/ Tah-Haveli/ Pune	23/4	2,67,37,425	20,20,11,053	1,01,00,553	73,75,500	27,25,053
18	Jt.SR, Haveli-XVII	2813/2017	Undari/ Tah-Haveli/ Pune	49/643.1	6,47,43,437	23,83,77,195	1,19,18,860	74,88,000	44,30,860
19	Jt.SR, Haveli-XVII	14208/2018	Dhanori/Pune	26/410	18,56,66,745	15,33,54,704	92,83,337	71,33,800	21,49,537
20	Jt.SR, Haveli-XVII	2855/2018	Thergaon/ Mulshi / Pune	3/2	5,62,02,080	6,82,33,008	34,11,650	28,29,700	5,81,950
21	Jt.SR, Haveli-I	1346/2018	Bibvewadi/Pune	15/270	31,73,43,531	29,42,43,972	1,58,67,177	72,20,000	86,47,177
22		20/2017	Charholi Budruk / Pune	23/2	58,60,008	3,60,90,195	18,04,510	12,12,600	5,91,910
23		22/2017	Charholi Budruk / Pune	23/2	71,79,480	4,41,97,341	22,09,870	14,85,000	7,24,870
24		43/2017	Charholi Budruk / Pune	23/2	58,60,008	3,60,90,195	18,04,510	12,26,000	5,78,510
25		45/2017	Charholi Budruk / Pune	23/2	71,79,480	4,41,97,341	22,09,870	15,16,000	6,93,870
26		231/2017	Charholi Budruk / Pune	23/2	71,79,480	4,41,97,341	22,09,870	15,16,000	6,93,870
27		6574/2018	Kondhawa khurd / Pune	33/511	6,83,51,745	8,54,12,198	42,70,610	37,10,000	5,60,610
28	Jt. SR, Mulshi-II	4162/2018	Bhugaon/Pune	11.1	21,99,12,000	24,56,49,874	1,47,38,992	1,19,95,200	27,43,792
29		4164/2018	Bhugaon/Pune	11.1	7,33,04,000	8,77,75,563	52,66,534	39,98,400	12,68,134
30	Jt.SR, Haveli-III	4804/2016	Mundhawa/Pune	27.1	7,84,74,980	14,22,68,962	56,90,758	47,45,000	9,45,758
31	JDR & COS, Thane City	ADJ/123/2018	Barave / Thane	17/60-813	58,34,28,122	43,71,74,247	2,91,71,406	2,24,15,575	67,55,831
32	Jt.SR, Kalyan-V, Thane	2910/2018	Chole/ Kalyan/ Thane	9/37 Division 17A	3,94,57,440	1,28,32,203	19,72,872	12,78,200	6,94,672

Appendix 6.13 (Cont.)

Sl. No.	Name of unit	Instrument number/Year	Village/ district	Zone number	Market value computed by Audit (in ₹)	Consideration as per Audit (in ₹)	Stamp duty leviable (in ₹)	Stamp duty levied (in ₹)	Stamp duty foregone (in ₹)
33	Jt.SR, Kalyan-V, Thane	4483/2017	Nandivali, Kalyan/ Thane	36/101	3,70,44,000	7,08,11,900	35,40,595	17,82,000	17,58,595
34	Jt.SR, Kalyan-V, Thane	7097/2018	Khadegolvali/ Kalyan/ Thane	35/99	3,88,77,300	10,02,07,580	50,10,379	25,30,500	24,79,879
35	Jt.SR, Kalyan-V, Thane	713/2018	Tisgaon/ Kalyan/ Thane	22/72	5,30,96,400	1,76,84,352	26,54,820	9,48,500	17,06,320
36	Jt.SR, Kalyan-V, Thane	2982/2018	Kanchangaon/ Kalyan/ Thane	10/43 division 17C	11,13,90,000	12,56,58,100	62,82,905	46,47,400	16,35,505
37	Jt.SR, Kalyan-V, Thane	5627/2018	Tisgaon/ Kalyan/ Thane	22/72	3,17,30,700	1,47,56,376	15,86,535	7,65,000	8,21,535
38	Jt.SR, Bhivandi-I, Thane	2867/2016	Kamathghar / Bhivandi / Thane	9/78 and No 6/25	10,35,25,277	28,68,91,092	1,43,44,554	72,45,000	70,99,554
39	Jt.SR, Bhivandi-I, Thane	2185/2016	Kalher / Bhivandi / Thane	27.17	6,75,48,000	53,30,54,455	2,13,22,178	1,82,95,000	30,27,178
40	Jt.SR -I, Thane	3232/2017	Kalher / Bhivandi / Thane	1/2	7,55,78,800	46,31,48,633	2,31,57,432	1,39,84,400	91,73,032
41	Jt.SR, Kalyan-II, Thane	214/2018	Kambegaon/Thane	9/37-3B1	1,11,22,770	9,71,77,771	48,58,889	19,97,300	28,61,589
42	Jt.SR Kalyan-III	2631/2017	Kalyan / Thane	1/09	16,56,67,185	16,79,89,210	83,99,461	52,69,500	31,29,961
43		2783/2017	Thakurli/Thane	5/24	3,36,89,812	5,89,36,376	29,46,819	12,17,000	17,29,819
44		2938/2017	Chole/Thane	9/40	5,17,38,492	3,78,06,777	25,86,925	13,51,500	12,35,425
45		3169/2017	Golawali/Thane	49/155	4,57,53,926	10,15,74,341	74,72,818	17,87,000	56,85,818
46		3167/2017	Golawali/Thane	49/155	2,99,76,710	6,77,87,127	49,57,905	11,97,000	37,60,905
47	Jt.SR Kalyan-II	11224/2017	Thakurli/Thane	5/24	24,13,87,278	12,39,13,812	1,20,69,364	74,23,500	46,45,864
48		12613/2017	Ghajibhandan Patharli/Thane	8/32	16,82,91,320	4,86,16,209	84,14,566	68,67,000	15,47,566
49		11326/2017	Katemanivali/Thane	23/74	1,83,92,962	7,99,81,388	39,99,069	11,98,000	28,01,069
TOTAL								18,60,41,180	

Appendix 6.14

(Reference: Paragraph: 6.4.8.3(ii); Page: 99)

Incorrect method of calculating consideration & market value in case of development agreements for sharing of sale proceeds

Sl. No.	Name of unit	Instrument number/Year	Village/ district	Zone number	Market value computed by Audit (in ₹)	Consideration as per Audit (in ₹)	Stamp duty leviable (in ₹)	Stamp duty levied (in ₹)	Stamp duty foregone (in ₹)
1	IGR, Pune	10680/2016	Kharadi/ Pune (PMC)	55/669	34,80,19,760	41,83,91,608	2,09,19,580	1,74,01,000	35,18,580
2	JDR, Pune City	Adj case No. 85/2019	Shivajinagar/Pune	18/341	4,99,26,572	13,75,28,782	68,76,439	28,63,900	40,12,539
3		269/2018 & 84/2019	Ambegaon Bhudruk /Pune	53/658	15,11,37,480	37,90,84,226	1,89,54,211	60,56,700	1,28,97,511
4		Adj case No. 313/2018	Tathawade/Pune	28.5	8,13,52,656	41,04,44,001	2,05,22,200	1,05,90,900	99,31,300
5		Adj case No. 119/2017	Katraj/Pune	24/394	13,24,67,520	25,92,58,625	1,29,62,931	62,82,025	66,80,906
6	Jt. SR Haveli-XI	336/2018	Bawdhan Khurd/ Pune	11/4 (land), 27.4.1 to 27.4.3	15,82,54,740	27,39,07,945	1,36,95,397	60,00,000	76,95,397
7	Jt. SR, Haveli-XI	341/2018	Bawdhan Khurd/ Pune	11/4 (land), 27.4.1 to 27.4.3	14,60,34,000	28,95,68,155	1,44,78,408	58,00,000	86,78,408
8	Jt. SR, Haveli-XVII	7131/2016	Punawale/Pune	22.3	3,52,80,000	22,52,76,996	1,12,63,850	61,33,100	51,30,750
9	Jt. SR, Haveli-I	8316/2018	Kondwa Budruk/ Pune	47/628.2	20,36,96,040	27,79,78,394	1,38,98,920	89,03,000	49,95,920
10	JDR, Thane Rural	Adj case No. 452/2017	Chikholi/Thane	4/16	12,15,99,878	21,03,45,309	1,05,17,265	51,60,300	53,56,965
11	JDR, Thane Rural	Adj case No. 443/2017	Mauje-Pale/Thane	4/16	4,12,24,800	17,70,84,896	88,54,245	44,51,100	44,03,145
12	Jt. SR, Bhivandi-I, Thane	4241/2017	Kon/Thane	1/2	5,84,10,000	9,44,26,974	37,77,078	23,36,400	14,40,678
							Total		7,47,42,099

Appendix 6.15 (A)

(Reference: Paragraph: 6.4.8.4(i); Page: 101)

Impact of use of additional FSI & TDR on increase in rate of land in Mumbai region

ASR for Mumbai region: As per VG No.3, the land rate is to be increased by 25 per cent in Mumbai island city if the property has a TDR potential

Example –1: TDR for 9 metre wide road

Sl. No.	Details	Value
1	Land area	3,000 sqm
2	Land rate	₹ 10,000/sqm
3	Width of the road facing the property	9 metre
4	Basic/zonal FSI available as per Table 12 of para 30 of DCR of MCGM	1.33
5	Addl. FSI & TDR available as per Table 12 of para 30 of DCR of MCGM	0.5 Addl. FSI and 0.17 TDR
6	Rate of premium for additional FSI as per para 30(6) of DCR of MCGM	= 50 per cent of land rate
Total Land value with TDR and additional FSI		
7	Basic land value (Basic FSI = 3,000 sqm x ₹ 10,000 x 1.33)	₹ 3,99,00,000
8	Addl. FSI = 3,000 sqm x 0.50 x ₹ 10,000	₹ 1,50,00,000
9	TDR = 3,000 sqm x 0.17 x ₹ 10,000	₹ 51,00,000
10	Total	₹ 6,00,00,000
11	Less : Premium for Addl. FSI & TDR land area x Addl. FSI & TDR x premium rate 3,000 sqm x (0.50+0.17) x 0.50 x ₹ 10,000	₹ 1,00,50,000
12	Net value of land	₹ 4,99,50,000
13	Increase in land value due to use of Addl. FSI & TDR ₹ 4,99,50,000 - ₹ 3,99,00,000 = ₹ 1,00,50,000 which is 25.19 per cent of basic land value	₹ 1,00,50,000
14	Impact of use of Addl. FSI & TDR on increase in rate of land	25.19 per cent
15	Land rate to be increased as per VG No.3 in MSD	25 per cent
16	Undervaluation in land rate	0.19 per cent

Example –2: TDR for 15 metre wide road

Sl. No.	Details	Value
1	Land area	3,000 sqm
2	Land rate	₹ 10,000/sqm
3	Width of the road facing the property	15 metre
4	Basic/zonal FSI available as per Table 12 of para 30 of DCR of MCGM	1.33
5	Addl. FSI & TDR available as per Table 12 of para 30 of DCR of MCGM	0.62 Addl. FSI and 0.45 TDR
6	Rate of premium for additional FSI as per para 30(6) of DCR of MCGM	= 50 per cent of land rate
Total Land value with TDR and additional FSI		
7	Basic land value (basic FSI = 3,000 sqm x ₹ 10,000 x 1.33)	₹ 3,99,00,000
8	Addl. FSI = 3,000 sqm x 0.62 x ₹ 10,000	₹ 1,86,00,000
9	TDR = 3,000 sqm x 0.45 x ₹ 10,000	₹ 1,35,00,000
10	Total	₹ 7,20,00,000
11	Less : Premium for Addl. FSI & TDR land area x Addl. FSI & TDR x premium rate 3,000 sqm x (0.62+0.45) x 0.50 x ₹ 10,000	₹ 1,60,50,000
12	Net value of Land	₹ 5,59,50,000

Appendix 6.15 (A) (Cont.)

13	Increase in land value due to use of Addl. FSI & TDR ₹ 5,59,50,000 - ₹ 3,99,00,000 = ₹ 1,60,50,000 which is 40.23 <i>per cent</i> of basic land value	₹ 1,60,50,000
14	Impact of use of Addl. FSI & TDR on increase in rate of land	40.23 <i>per cent</i>
15	Land rate to be increased as per VG No.3 in MSD	25 <i>per cent</i>
16	Undervaluation in land rate	15.23 <i>per cent</i>

Example –3: TDR for 30 metre wide road

Sl. No.	Details	Value
1	Land area	3,000 sqm
2	Land rate	₹ 10,000/sqm
3	Width of the road facing the property	30 metre
4	Basic/zonal FSI available as per Table 12 of para 30 of DCR of MCGM	1.33
5	Addl. FSI & TDR available as per Table 12 of para 30 of DCR of MCGM	0.84 Addl. FSI and 0.83 TDR
6	Rate of premium for additional FSI as per para 30(6) of DCR of MCGM	= 50% of land rate
Total Land value with TDR and additional FSI		
7	Basic land value (basic FSI = 3,000 sqm x ₹ 10,000 x 1.33)	₹ 3,99,00,000
8	Addl. FSI = 3,000 sqm x 0.84 x ₹ 10,000	₹ 2,52,00,000
9	TDR = 3,000 sqm x 0.83 x ₹ 10,000	₹ 2,49,00,000
10	Total	₹ 9,00,00,000
11	Less : Premium for Addl. FSI & TDR land area x Addl. FSI & TDR x premium rate 3,000 sqm x (0.84+0.83) x 0.50 x ₹ 10,000	₹ 2,50,50,000
12	Net value of land	₹ 6,49,50,000
13	Increase in land value due to use of Addl. FSI & TDR ₹ 6,49,50,000 - ₹ 3,99,00,000 = ₹ 2,50,50,000 which is 62.78 <i>per cent</i> of basic land value	₹ 2,50,50,000
14	Impact of use of addl. FSI & TDR on increase in rate of land	62.78 <i>per cent</i>
15	Land rate to be increased as per VG No.3 in MSD	25 <i>per cent</i>
16	Undervaluation in land rate	37.78 <i>per cent</i>

ASR for Mumbai Region: As per VG No.3, the land rate is to be increased by 40 *per cent* in MSD if the property has a TDR potential

Example –1: TDR for 9 metre wide road

Sl. No.	Details	Value
1	Land area	3,000 sqm
2	Land rate	₹ 10,000/sqm
3	Width of the road facing the property	9 metre
4	Basic/zonal FSI available as per Table 12 of para 30 of DCR of MCGM	1.00
5	Addl. FSI & TDR available as per Table 12 of para 30 of DCR of MCGM	0.5 Addl. FSI and 0.5 TDR
6	Rate of premium for additional FSI as per para 30(6) of DCR of MCGM	= 50 <i>per cent</i> of land rate
Total Land value with TDR and additional FSI		
7	Basic land value (basic FSI = 3,000 sqm x ₹ 10,000)	₹ 3,00,00,000
8	Addl. FSI = 3,000 sqm x 0.50 x ₹ 10,000	₹ 1,50,00,000
9	TDR = 3,000 sqm x 0.50 x ₹ 10,000	₹ 1,50,00,000
	Total	₹ 6,00,00,000

Appendix 6.15 (A) (Cont.)

10	Less : Premium for Addl. FSI & TDR land area x Addl. FSI & TDR x premium rate 3,000 sqm x (0.50 + 0.50) x 0.50 x ₹ 10,000	₹ 1,50,00,000
11	Net value of land	₹ 4,50,00,000
12	Increase in land value due to use of Addl. FSI & TDR ₹ 4,50,00,000 - ₹ 3,00,00,000 = ₹ 1,50,00,000 which is 50 per cent of basic land value	₹ 1,50,00,000
13	Impact of use of Addl. FSI & TDR on increase in rate of land	50 per cent
14	Land rate to be increased as per VG No.3 in MSD	40 per cent
15	Undervaluation in land rate	10 per cent

Example –2: TDR for 15 metre wide road

Sl. No.	Details	Value
1	Land area	3,000 sqm
2	Land rate	₹ 10,000/sqm
3	Width of the road facing the property	15 metre
4	Basic/zonal FSI available as per Table 12 of para 30 of DCR of MCGM	1.00
5	Addl. FSI & TDR available as per Table 12 of para 30 of DCR of MCGM	0.5 Addl. FSI and 0.7 TDR
6	Rate of premium for additional FSI as per para 30(6) of DCR of MCGM	= 50 per cent of land rate
Total Land value with TDR and additional FSI		
7	Basic land value (basic FSI = 3,000 sqm x ₹ 10,000)	₹ 3,00,00,000
8	Addl. FSI = 3,000 sqm x 0.50 x ₹ 10,000	₹ 1,50,00,000
9	TDR = 3,000 sqm x 0.70 x ₹ 10,000	₹ 2,10,00,000
10	Total	₹ 6,60,00,000
11	Less : Premium for Addl. FSI & TDR Land area x Addl. FSI & TDR x premium rate 3,000 sqm x (0.50+0.70) x 0.50 x ₹ 10,000	₹ 1,80,00,000
12	Net value of land	₹ 4,80,00,000
13	Increase in land value due to use of Addl. FSI & TDR ₹ 4,80,00,000 - ₹ 3,00,00,000 = ₹ 1,80,00,000 which is 60 per cent of basic land value	₹ 1,80,00,000
14	Impact of use of Addl. FSI & TDR on increase in rate of land	60 per cent
15	Land rate to be increased as per VG No.3 in MSD	40 per cent
16	Undervaluation in land rate	20 per cent

Example –3: TDR for 30 metre wide road

Sl. No.	Details	Value
1	Land area	3,000 sqm
2	Land rate	₹ 10,000/sqm
3	Width of the road facing the property	30 metre
4	Basic/zonal FSI available as per Table 12 of para 30 of DCR of MCGM	1.00
5	Addl. FSI & TDR available as per Table 12 of para 30 of DCR of MCGM	0.5 Addl. FSI and 1.0 TDR
6	Rate of premium for additional FSI as per para 30(6) of DCR of MCGM	= 50 per cent of land rate
Total Land value with TDR and additional FSI		
7	Basic land value (basic FSI = 3,000 sqm x ₹ 10,000)	₹ 3,00,00,000
8	Addl. FSI = 3,000 sqm x 0.50 x ₹ 10,000	₹ 1,50,00,000
9	TDR = 3,000 sqm x 1.0 x ₹ 10,000	₹ 3,00,00,000
10	Total	₹ 7,50,00,000

Appendix 6.15 (A) (Cont.)

10	Less : Premium for Addl. FSI & TDR land area x Addl. FSI & TDR x premium rate 3,000 sqm x (0.50+1.0) x 0.50 x ₹ 10,000	₹ 2,25,00,000
11	Net value of land	₹ 5,25,00,000
12	Increase in land value due to use of Addl. FSI & TDR ₹ 5,25,00,000 - ₹ 3,00,00,000 = ₹ 2,25,00,000 which is 75 per cent of basic land value	₹ 1,80,00,000
13	Impact of use of Addl. FSI & TDR on increase in rate of land	75 per cent
14	Land rate to be increased as per VG No.3 in MSD	40 per cent
15	Undervaluation in land rate	35 per cent

Appendix 6.15 (B)

(Reference: Paragraph: 6.4.8.4(i); Page: 101)

Impact of use of additional FSI & TDR on increase in rate of land in rest of Maharashtra

ASR for rest of Maharashtra Region: As per VG No.31, the land rate is to be increased by 25 per cent if the property has a TDR potential. Rate of premium for Additional FSI for Pune Municipal Corporation is 50 per cent for residential/mix use and industrial purpose as per order dated 27 July 2017 issued by Mantralaya (UDD), Mumbai

Example –1: TDR for 9 metre wide road

Sl. No.	Details	Value
1	Land area	3,000 sqm
2	Land rate	₹ 10,000 per sqm
3	Width of the road facing the property	9 metre
4	Basic FSI available as per Table 8 of para 17.3 of DCR of PMC	1.10
5	TDR available as per Table 8 of para 17.3 of DCR of PMC	0.3 Addl. FSI and 0.4 TDR
6	Rate of premium for additional FSI as per order dated 27.7.2017 issued by Mantralaya (UDD), Mumbai	50 per cent of land rate
Total land value with TDR and additional FSI		
7	Basic land value (basic FSI = 3,000 sqm x 1.10 x ₹ 10,000)	₹ 3,30,00,000
8	Addl. FSI = 3,000 sqm x 0.30 x ₹ 10,000	₹ 90,00,000
9	TDR = 3,000 sqm x 0.40 x ₹ 10,000	₹ 1,20,00,000
	Total	₹ 5,40,00,000
10	Less :Premium for Addl. FSI & TDR land area x Addl. FSI & TDR x premium rate 3,000 sqm x (0.30 + 0.40) x 0.50 x ₹ 10,000	₹ 1,05,00,000
11	Net value of land	₹ 4,35,00,000
12	Increase in land value due to use of additional FSI & TDR ₹ 4,35,00,000 - ₹ 3,30,00,000 = ₹ 1,05,00,000 which is 31.82 per cent of basic land value	₹ 1,05,00,000
13	Impact of use of Addl. FSI & TDR on increase in rate of land	31.82 per cent
14	Land rate to be increased as per VG No.31	25 per cent
15	Undervaluation in land rate	6.82 per cent

Example –2: TDR for 15 metre wide road

Sl. No.	Details	Value
1	Land area	3,000 sqm
2	Land rate	₹ 10,000 per sqm
3	Width of the road facing the property	15 metre
4	Basic FSI available as per Table 8 of para 17.3 of DCR of PMC	1.10
5	TDR available as per Table 8 of para 17.3 of DCR of PMC	0.5 Addl. FSI and 0.65 TDR
6	Rate of premium for additional FSI as per order dated 27.7.2017 issued by Mantralaya (UDD), Mumbai	50 per cent of land rate

Appendix 6.15 B (Cont.)

Total Land value with TDR and additional FSI		
7	Basic land value (Basic FSI = 3,000 sqm x 1.10 x ₹ 10,000)	₹ 3,30,00,000
8	Addl. FSI = 3,000 sqm x 0.50 x ₹ 10,000	₹ 1,50,00,000
9	TDR = 3,000 sqm x 0.65 x ₹ 10,000	₹ 1,95,00,000
	Total	₹ 6,75,00,000
10	Less : Premium for additional FSI & TDR Land area x Addl. FSI & TDR x premium rate 3,000 sqm x (0.50+0.65) x 0.50 x ₹ 10,000	₹ 1,72,50,000
11	Net value of Land	₹ 5,02,50,000
12	Increase in land value due to use of Addl. FSI & TDR ₹ 5,02,50,000 - ₹ 3,30,00,000 = ₹ 1,72,50,000 which is 52.27 per cent of basic land value	₹ 1,72,50,000
13	Impact of use of Addl. FSI & TDR on increase in rate of land	52.27 per cent
14	Land rate to be increased as per VG No.3 in MSD	25 per cent
15	Undervaluation in land rate	27.27 per cent

Example –3: TDR for 30 metre wide road

Sl. No.	Details	Value
1	Land area	3,000 sqm
2	Land rate	₹ 10,000 per sqm
3	Width of the road facing the property	30 metre
4	Basic FSI available as per Table 8 of para 17.3 of DCR of PMC	1.10
5	TDR available as per Table 8 of para 17.3 of DCR of PMC	0.5 Addl. FSI and 1.4 TDR
6	Rate of premium for additional FSI as per order dated 27.7.2017 issued by Mantralaya (UDD), Mumbai	50 per cent of land rate
Total land value with TDR and additional FSI		
7	Basic land value (basic FSI = 3,000 sqm x 1.10x ₹ 10,000)	₹ 3,30,00,000
8	Addl. FSI = 3,000 sqm x 0.50 x ₹ 10,000	₹ 1,50,00,000
9	TDR = 3,000 sqm x 1.4 x ₹ 10,000	₹ 4,20,00,000
	Total	₹ 9,00,00,000
10	Less : Premium for additional FSI & TDR land area x Addl. FSI & TDR x premium rate 3,000 sqm x (0.50+1.4) x 0.50 x ₹ 10,000	₹ 2,85,00,000
11	Net value of land	₹ 6,15,00,000
12	Increase in land value due to use of additional FSI & TDR ₹ 6,15,00,000 - ₹ 3,30,00,000 = ₹ 2,85,00,000 which is 86.36 per cent of basic land value	₹ 2,85,00,000
13	Impact of use of Addl. FSI & TDR on increase in rate of land	86.36 per cent
14	Land rate to be increased as per VG No.3 in MSD	25 per cent
15	Undervaluation in land rate	61.36 per cent

Appendix 6.16
(Reference: Paragraph: 6.4.8.4(i); Page: 101)

Incorrect method of calculating consideration & market value in case of development agreements for sharing of built up area

Sl.No.	Name of unit	Instrument Number/Year	Village/district	Zone number	Market value computed by Audit (in ₹)	Consideration as per Audit (in ₹)	Stamp duty leviable (in ₹)	Stamp duty levied (in ₹)	Stamp duty foregone (in ₹)
1	JDR & COS Thane City	ADJ/6/2018	Dhokali/Thane	8/34-3E/2	1,53,65,02,500	1,12,00,00,000	7,68,25,125	5,60,00,000	2,08,25,125
2		ADJ/8/2018	Balkum & Majewada / Thane	9/37-3B1	31,26,74,100	23,00,00,000	1,56,33,705	1,15,00,000	41,33,705
3	Jt. SR, Haveli-I	5782/2018	Bavdhan Khurd / Pune	42/594	12,50,87,940	6,51,06,023	62,54,397	33,41,500	29,12,897
4		1736/2018	Katraj / Pune	24/393	6,57,15,090	1,88,21,006	32,85,755	12,41,000	20,44,755
5		3632/2018	Ganesh Peth/Pune	5.1/123	5,08,99,957	3,86,50,213	25,44,998	16,23,400	9,21,598
6	Jt. SR, Haveli-III	13653/2016	Kharadi/Pune	55/669	38,97,84,675	21,00,00,000	1,94,89,234	1,05,00,000	89,89,234
7	Jt. SR, Haveli-XXVI	8803/2016	Rahatani/Pune	4/12	11,10,23,440	6,50,00,000	55,51,172	32,50,000	23,01,172
8	Jt. SR, Haveli-XX	7729/2018	Kondwa / Pune	47/ 265	11,91,11,976	3,46,54,400	59,55,599	33,58,000	25,97,599
Total									4,47,26,085

Appendix 6.17*(Reference: Paragraph: 6.4.8.4(ii); Page: 102)***Incorrect method of calculating market value in development agreement for sharing of sale proceeds**

Sl. No.	Name of unit	Instrument Number/Year	Village/ district	Zone number	Share of developer in BUA in sqm	Market value computed by Audit (in ₹)	Consideration as per Audit (in ₹)	Stamp duty leviable (in ₹)	Stamp duty levied (in ₹)	Stamp duty foregone (in ₹)
1	Collector of Stamps, Mumbai	Adj/M/128/2018	Lower Parel Division, Dhobighat/ Mumbai	12/91	78,939.42 (five times)	14,33,99,90,894	4,77,70,66,481	71,69,99,545	32,48,10,600	39,21,88,945
2	Collector of Stamps, Borivali	Adj/2168/2017	Borivali/ MSD	83/374	1,760.95 (one and half times)	10,24,88,000	4,34,44,838	51,24,400	34,90,550	16,33,850
Total										39,38,22,795

Appendix 6.18

(Reference: Paragraph: 6.4.8.5; Page: 103)

Inadequate provision in the circular dated 30 June 2018 for valuation of Special Township

Sl. No.	Name of unit	Instrument Number/Year	Village/district	Zone number	Market value computed by Audit (in ₹)	Consideration as per Audit (in ₹)	Stamp duty leviable (in ₹)	Stamp duty levied (in ₹)	Stamp duty foregone (in ₹)
1	Jt. SR, Haveli-III	9646/2018	Kadamwakvasti/ Pune (Influence Zone)	11.2 (Land Rate) & 27.1 (Flat Rate)	29,44,99,590	63,85,19,834	3,19,25,992	1,81,94,300	1,37,31,692
2		9769/2018	Kadamwakvasti/ Pune (Influence Zone)	11.2 (Land Rate) & 27.1 (Flat Rate)	20,52,97,400	44,47,05,496	2,22,35,275	1,26,71,800	95,63,475
3		9966/2018	Kadamwakvasti/ Pune (Influence Zone)	11.2 (Land Rate) & 27.1 (Flat Rate)	24,40,90,000	52,87,36,188	2,64,36,809	1,50,66,200	1,13,70,609
4		9969/2018	Kadamwakvasti/ Pune (Influence Zone)	11.2 (Land Rate) & 27.1 (Flat Rate)	13,34,02,500	28,89,70,172	1,44,48,509	82,34,500	62,14,009
5		10723/2018	Kadamwakvasti/ Pune (Influence Zone)	11.2 (Land Rate) & 27.1 (Flat Rate)	32,26,30,000	69,88,65,813	3,49,43,291	1,99,13,800	1,50,29,491
6		10936/2018	Kadamwakvasti/ Pune (Influence Zone)	11.2 (Land Rate) & 27.1 (Flat Rate)	22,71,50,000	49,20,41,563	2,46,02,078	1,40,20,600	1,05,81,478
7		12115/2018	Kadamwakvasti/ Pune (Influence Zone)	11.2 (Land Rate) & 27.1 (Flat Rate)	1,65,50,000	35,86,06,563	1,79,30,328	1,02,18,600	77,11,728
8		12128/2018	Kadamwakvasti/ Pune (Influence Zone)	11.2 (Land Rate) & 27.1 (Flat Rate)	43,96,00,700	95,22,42,198	4,76,12,110	2,71,33,400	2,04,78,710
Total									9,46,81,192

Appendix 6.19

(Reference: Paragraph: 6.4.8.6; Page: 104)

Impact of valuation of reserved land

Sl. No.	Details	Land area (in sqm)	Land rate (₹ per sqm)	Normal land value	Valuation as per VG No.22(a) @ 80 per cent	Increase in value due to TDR potential @ 40 per cent	Effective change in land rate
	Present provision						
1	Mumbai region						
	Buildable reservations	1,000	10,000	₹ 10,000 x 1,000 sqm = ₹ 1,00,00,000	₹ 10,000 x 0.80 x 1,000 sqm = ₹ 80,00,000	₹ 80,00,000 x 1.4 = ₹ 1,12,00,000	₹ 1,12,00,000 / ₹ 1,00,00,000 = 112 per cent i.e. 12 per cent increase
		3,000	10,000	₹ 10,000 x 3,000 sqm = ₹ 3,00,00,000	₹ 10,000 x 0.80 x 3,000 sqm = ₹ 2,40,00,000	₹ 2,40,00,000 x 1.4 = ₹ 2,85,60,000	₹ 2,85,60,000 / ₹ 3,00,00,000 = 95.2 per cent i.e. 4.8 per cent decrease
2	Rest of Maharashtra						
	Buildable reservations	1,000	10,000	₹ 10,000 x 1,000 sqm = ₹ 1,00,00,000	₹ 10,000 x 0.80 x 1,000 sqm = ₹ 80,00,000	No provision	₹ 80,00,000 / ₹ 1,00,00,000 = 80 per cent i.e. 20 per cent decrease
		3,000	10,000	₹ 10,000 x 3,000 sqm = ₹ 3,00,00,000	₹ 10,000 x 0.80 x 3,000 sqm = ₹ 2,40,00,000	No provision	₹ 2,40,00,000 / ₹ 3,00,00,000 = 80 per cent i.e. 20 per cent decrease

Audit recommendation on reserved land for Mumbai and rest of Maharashtra

Details	Land area (in sqm)	Land rate ₹ per sqm	Normal land value	Valuation as per VG No.22 (a) @ 80 per cent	Increase in value due to TDR potential @ 50 per cent	Effective change in land rate
Buildable reservations	1,000	10,000	1,000 sqm x ₹ 10,000 = ₹ 1,00,00,000	1,000 sqm x ₹ 10,000 x 0.80 = ₹ 80,00,000	₹ 80,00,000 x 1.5 = ₹ 1,20,00,000	₹ 1,20,00,000 / ₹ 1,00,00,000 = 120 per cent i.e. 20 per cent increase
	3,000	10,000	3,000 sqm x ₹ 10,000 = ₹ 3,00,00,000	3,000 sqm x ₹ 10,000 x 0.80 = ₹ 2,40,00,000	₹ 2,40,00,000 x 1.5 = ₹ 3,60,00,000	₹ 3,60,00,000 / ₹ 3,00,00,000 = 120 per cent i.e. 20 per cent increase

Appendix 6.20

(Reference: Paragraph: 6.4.8.7; Page: 105)

Lack of uniformity in valuation guidelines for calculation of market value for big township situated in influence zone/PMRDA

Sl. No.	Name of unit	Instrument Number/Year	Village/district	Zone number	Market value computed by Audit (in ₹)	Consideration as per Audit (in ₹)	Stamp duty leviable (in ₹)	Stamp duty levied (in ₹)	Stamp duty foregone (in ₹)
1	JDR, Thane Rural	Adj.-537/2016	Lahe Shahapur/Thane	5	10,76,18,500	80,41,82,194	2,41,25,466	2,09,75,000	31,50,466
2	JDR, Pune Rural	Adj.-40/ 2017	Hinjewadi/Pune	27.3	1,28,47,71,940	1,94,15,23,396	7,76,60,936	7,66,06,700	10,54,236
3	JDR, Pune Rural	Adj.-142/2017	Chandkhed/Pune	7	5,88,49,560	14,47,68,710	72,38,436	66,71,500	5,66,936
4	JDR, Pune Rural	Adj.-211/2018	Charholi/Pune	11.4	37,90,459	3,74,20,686	18,71,034	15,05,675	3,65,359
5	JDR, Thane Rural	Adj.-362/2017	Borapada/Thane	1/1	6,66,12,319	58,00,12,857	2,90,00,643	2,53,05,300	36,95,343
6	JDR, Thane Rural	Adj.-363/2017	Borapada/Thane	1/1	92,24,500	7,63,68,666	38,18,433	33,06,700	5,11,733
Total									93,44,073

Appendix 6.21
(Reference: Paragraph: 6.5.1.1; Page: 110)

Revenue sharing before 2015

(₹ in lakh)

Sl. No.	Name of SR	Document number/ Year	As per department			As pointed out by Audit			Short levy of stamp duty	Revenue sharing (Owner: Developer) (Per cent)	Short levy of stamp duty accepted by the department
			Market value	Consideration	Stamp duty levied	Owners share as per revenue sharing agreement	SD leviable	SD on security deposit			
1	Joint Sub Registrar, Haveli - VIII, Pune	437/2014	157.43	250.51	10.02	590.63	23.62	0.23	13.83	45:55	Out of ₹ 13.83 lakh an amount of ₹ 10.19 lakh recovered (July 2019)
2	Joint Sub Registrar, Haveli- XVII, Pune	1307/2014	1,167.34	615.37	59.01	2,504.06	125.20	1.50	67.69	50:50	IGR accepted (January 2020) the audit observation
3	Joint Sub Registrar-XVII, Haveli, Pune	311/2014	619.42	619.42	57.04	6,303.79	315.19	-	258.15	39.89:60.11	IGR accepted (September 2019) the audit observation
Total			1,944.19	1,485.30	126.07	9,398.48	464.01	1.73	339.67		

Appendix 6.22
(Reference: Paragraph: 6.5.1.2; Page: 110)
Revenue sharing on or after 2015

(₹ in lakh)

Sl. No	Name of SR	Document number/ Year	As per department			After pointed out by audit		Short levy of stamp duty	Revenue sharing (Per cent)	Short levy of stamp duty accepted by department
			Market value	Consideration	Stamp duty levied	Owners share as per revenue sharing agreement	Stamp duty leviable			
1	Joint Sub Registrar, Loanavala, Pune	3134/2015	520.00	0	26.00	1,094.59	43.78	17.78	50:50	The IGR accepted (June 2019) the audit observation for ₹ 17.78 lakh
2	Joint Sub Registrar, Havelli-XVII, Pune	7362/2015	1,419.00	1,338.00	70.95	2,298.27	114.91	43.96	50:50	The IGR accepted (June 2019) the audit observation for ₹ 43.96 lakh
3	Joint Sub Registrar, Haveli-IV, Pune	5284/2015	155.60	228.48	11.43	902.45	45.12	33.69	50:50	As against an amount of ₹ 33.69 lakh an amount of ₹ 16.85 lakh recovered (September 2018)
4	Joint Sub Registrar-VIII, Haveli, Pune	1842/2018	195.08	150.00	9.76	784.98	39.25	29.49	50:50	IGR accepted (September 2019) for short recovery of ₹ 29.49 lakh
5	Joint Sub Registrar-VIII, Haveli, Pune	7317/2017	4,287.46	700.00	214.38	4,914.53	245.73	31.35	42:58	IGR accepted (July 2019) the audit observation
6	Joint Sub Registrar-VIII, Haveli, Pune	5021/2017	281.60	387.20	17.50	760.24	30.41	12.91	50:50	IGR accepted (September 2019) the observation
7	Joint Sub Registrar-XVIII, Haveli, Pune	6694/2017	6,030.24	5,389.79	301.52	5,389.79	368.12	66.60	31:69	IGR accepted (October 2019) the observation
8	Joint Sub Registrar, Karjat-II, Raigad	516/2015	628.04	100.00	25.12	1,131.97	45.28	20.16	38:62	---
Total			13,517.02	8,293.47	676.66	17,276.82	932.60	255.94		