

Annexure 'A'
(See paragraph 2.4.13.2)

Sl. No.	Name of the Company/ Enrollment Number	No of branches as per PELSoft (excluding main office)	Actual Number of branches	Differential Number of branches for which PT demand not raised	Source of information
1.	FedBank Financial Services Limited/ 154585225	1	28	27	Official website of the company: http://www.fedfina.com
2.	Simply Grameen Business Solutions Private Limited/ 109458884	1	2	1	Official website of the company: http://www.simplygrammeen.com/contact.html
3.	Homeocare International Private Limited/ 195575307	0	9	9	Official website of the company: http://www.homeocare.in/homeocare-branches-in-karnataka.html
4.	Nirantara FinAccess Private Limited/ 157660235	3	34	31	Official website of the company: http://www.finaccess.nirantara.co.in/
	Total	5	73	68	

Annexure 'B'
(See Paragraph 3.4.10.2)

(₹ in crore)

DR	Number of orders	Guideline market value/ consideration in instrument	Market value determined in order	Reduction of money value/ omission of consideration	Revenue involved
Rajajinagar, Bengaluru (Rural) and Jayanagar	13	23.51	21.05	8.55	0.63
In two orders (DRs, Rajajinagar and Bengaluru (Rural)), the consideration of ₹ 6.76 crore received by the vendors vide sale agreements were not considered in the order determining the market value of the property. In another instance (DR Jayanagar), in 11 cases of conveyance of industrial land to the same purchaser, the market value was determined at ₹ 500 per square feet for industrial land even though the consideration agreed to by parties in the agreement for the property was ₹ 975 per square feet.					
Mysore	1	4.38	2.19	2.19	0.14
The document conveyed site measuring 1,32,829.51 square feet of land for a consideration of ₹ 60 lakh. DR determined the market value for 50 per cent of the sital area at the guideline value of ₹ 330/- per square feet after allowing deduction of 50 per cent sital area for civic amenities. Audit scrutiny revealed the site was formed out of a composite land of 10 acres after obtaining necessary plan approval and release order from Mysore Urban Development Authority(MUDA). Since, the site was a transfer after all necessary clearances from MUDA, allowance of 50 per cent for civic amenities again was not in order and resulted in short levy of Stamp Duty and registration fee.					
Rajajinagar	9	5.59	4.49	1.1	0.08
The reason attributed in the order was that there was difference of opinion between the parties in fixing the rates and hence purchasers had to complete 8 items of works such as flooring, glazed wall tiles in bathroom, kitchen, service connections like water supply and electrification etc. However, it was noticed that recitals of the sale deeds stated that "the purchaser hereby confirm categorically that the apartment delivered is completed in all respects and aspects to his/her satisfaction and the apartment adheres to the specifications promised/mentioned by the vendors and the purchasers herein absolves the vendors from any claims, damages occasioned due to any latent defects, short comings or deficiencies in the property sold". However, while passing the orders, neither photographic evidence nor statement of the Developer regarding handing over possession with incomplete work was placed on record.					
Jayanagar	2	20.10	13.37	6.73	0.43
As per Article 20(1) of KS Act 1957, the market value in respect of unit of apartment was to be determined as fully constructed flat/apartment/unit irrespective of the stage of construction deeming it as fully constructed. However, in these two cases of transfer of part of commercial complex, the DR determined the market value by reducing the value for the incomplete buildings and also market value by stating that in one case the building had been constructed by the Developer in terms of an earlier Joint Development Agreement entered into between the parties.					
Ramanagaram	1	--	54.73	5.72	0.11
While determining market value of the instrument relating to Company Petition in the Hon'ble High Court relating to Scheme of Arrangement of Companies, the DR though had in the spot inspection report stated that the immovable property contained car parking slots had not determined the value for the car parking. As per plan submitted along with the instrument, an extent of 28659.26 square feet was shown as car parking. At an average of 125 square feet per car parking, the value of 229 car parking slots worked out to ₹ 5.72 crore. This had resulted in short levy of Stamp Duty.					
Ramanagaram	37	4.20	1.32	2.98	0.19
As per CVC guidelines, land up to five guntas was to be valued at the rate applicable for sites in the area and land between five and ten guntas was to be valued at half the rate applicable to sites. IGRCS through a circular issued in November 2014 clarified that if an instrument transferred bits of land in different survey numbers to a single purchaser, then the land was to be valued at agricultural rate only even if it was below 10 guntas. It was noticed that the DR had in contravention of CVC guideline and IGRCS circular valued land at agricultural rate even in cases where there was transfer of only one piece of land below 10 guntas.					

Annexure 'C'
(See Paragraph 3.5)

(₹ in lakh)

Sl. No.	Name of SRO / Description of Document / Document Number / Date of registration	Description of Property conveyed	Rate per Square feet / Acre / Super Built up Area as per / CVC guidelines	Actual market value or consideration on which SD and RF to be levied	Market Value / consideration as stated in the document	Stamp Duty and Registration Fee		
						Leviable	Levied	Short levy
1	Malleswaram / Gift Deed / 891/2014-15 / 24.06.2014	Converted Land measuring 8 Acres 14 Guntas out of Sy.No.66, situated at Chagalatti Village, Jala Hobli, Bengaluru North Taluk. Land is converted for non-agricultural residential purposes	₹ 150 lakh per Acre	1,252.50	626.25	83.29	41.65	41.65
2	Shivajinagar / Sale Deed / 2,400/2014-15 / 31.10.2014	Property known as "Alyssia" constructed in Municipal No.23, Old No.28, Richmond Road, Richmond Town, measuring to extent of 18,137 Square Feet along with commercial complex comprising of Basement, Ground Floor, Mezzanine, First Floor, Second Floor, Third Floor and Terrace measuring 52,465 Square Feet	₹ 10,864/- per square feet	5,625.73	3,600.00	371.30	237.60	133.70
3	Hubli (South) / Sale Deed / 2,084/2013-14 / 17.07.2013	Property situated at Third Floor of Urban Oasis Mall (CTS No.4784-B) measuring 36,300 Square Feet super built up area and 12,800 square feet of undivided share of land.	₹ 2,400/- per square feet	871.20	785.08	57.50	51.82	5.68
4	Bommanahalli / Sale Deed / 7,743/2014-15	BDA Property bearing Sy.No.44/5A and 44/6, measuring 1,825.39 Sq.Meters, situated at Bommanahalli Village, Begur Hobli, Bengaluru South Taluk, presently property bearing Municipal No.94/44/5A/44/6 coming under the jurisdiction of BBMP	₹ 70,000/- per square meter	1,277.77	404.10	84.33	28.88	55.45
5	J.P. Nagar / Sale Deed / 4,564/2014-15	Converted Land measuring 1 Acre or 43,560 Square.Feet out of total extent of land measuring 2 Acres 20 Guntas (converted for Commercial purpose - 2 Acre 04 Guntas and Industrial purpose - 16 guntas) situated at Sy.No.92/2, Alahalli Village, Uttarahalli Hobli, Bengaluru South Taluk.	₹ 2,800 per square feet	1,219.68	255.00	80.50	16.96	63.54
TOTAL				10,246.88	5,670.43	676.92	376.91	300.02