

CHAPTER-V

**STAMP DUTY AND
REGISTRATION FEE**

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5.1 Tax administration

Receipts from Stamp Duty (SD) and Registration Fee (RF) in the State are regulated under the Indian Stamp Act, 1899, the Registration Act, 1908, the Rajasthan Stamps (RS) Act, 1998 and the Rules made thereunder. The SD is leviable on execution of instruments and RF is payable on registration of instruments. Surcharge is also chargeable on SD with effect from 9 March 2011.

The Registration and Stamps Department (Department) functions under the administrative control of Finance Department. The Inspector General, Registration and Stamps (IGRS) is the head of the Department. He is assisted by two Additional Inspector Generals in administrative matters and by a Financial Adviser in financial matters. Besides, one Additional Inspector General, Jaipur is entrusted with the work of Chief Vigilance Officer. The entire State has been divided into 18 circles, headed by Deputy Inspector Generals (DIGs) (Stamps) and there are 114 Sub Registrars (SRs) and 413 *ex-officio* SRs¹.

5.2 Internal audit

The Department has an Internal Audit Wing under the charge of the Financial Advisor. There are six Internal Audit Parties. Planning for internal audit of units is made on the basis of importance and revenue realisation. The position of the internal audit conducted and units remaining unaudited during the years 2012-13 to 2016-17 was as under:

Year	Total units due for audit	Units audited during the year	Units remaining unaudited	Shortfall in per cent
2012-13	369	183	186	50.40
2013-14	369	117	252	68.29
2014-15	523	16	507	96.94
2015-16	523	125	398	76.10
2016-17	527	82	445	84.44

Source: Information provided by the IGRS.

The short fall in coverage of units due for audit ranged between 50 per cent and 97 per cent during 2012-13 to 2016-17. The Department stated that the short fall was due to shortage of manpower.

It was noticed that 11,117 paragraphs of internal audit reports were outstanding at the end of 2016-17. Year-wise breakup of outstanding paragraphs of internal audit reports is as under:

Year	Upto 2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	Total
Paras	7,747	1,154	711	120	787	598	11,117

* Source: Information provided by the IGRS.

¹ Tehsildars and Naib Tehsildars have been declared as *ex-officio* SRs.

Out of 11,117 paragraphs, 7,747 paragraphs were outstanding for more than five years. The huge outstanding position defeated the very purpose of internal audit.

The Government may consider advising the Department to focus its attention on addressing the shortcomings pointed out by internal audit as with the passage of time it would become difficult to settle the outstanding paragraphs.

5.3 Results of audit

During the year 2016-17, test check of records of 232 units of the Registration and Stamps Department disclosed short realisation of SD and RF of ₹ 67.98 crore in 2,401 cases, which broadly fall under the following categories:

(₹ in crore)			
Sl. No.	Categories	Number of Cases	Amount
1	Incorrect determination of market value of properties	1,969	24.37
2	Non/short levy of SD and RF	391	41.07
3	Other irregularities related to:		
	(i) Revenue	38	2.33
	(ii) Expenditure	3	0.21
Total		2,401	67.98

During the year 2016-17, the Department accepted under assessment and other deficiencies of ₹ 86.45 crore pertaining to 4,746 cases, of which 1,457 cases involving ₹ 20.23 crore were pointed out during the year 2016-17 and the rest in the earlier years. The Department recovered ₹ 11.86 crore in 3,376 cases during the year 2016-17, of which 87 cases involving ₹ 0.16 crore related to the year 2016-17 and the rest to the earlier years.

A few illustrative cases involving ₹ 36.20 crore are discussed in the succeeding paragraphs.

5.4 Short levy of Stamp Duty on registration of lease deeds

5.4.1 Lease deeds granted for more than 20 years

Article 33(a) (iii) of the Schedule to the RS Act prescribes that where rent is fixed and no premium is paid or delivered and where the lease purports to be for a term in excess of twenty years or in perpetuity or where the term is not mentioned, the SD² is chargeable as on conveyance on the market value of the property. Further, as per the explanation given under the Article, 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.

5.4.1.1 During test check (October 2016) of registration records of SR, Behror (Alwar), it was found that a lease deed was executed on 5 March 2013 between lessor and lessee for a term of 15 years. Thereafter, a new lease deed was executed on 7 October 2015 between the same executants for a term of 19 years and 11 months during the currency period. Thus, the lease deed executed was in perpetuity to the earlier lease deed and should have been treated as a continuous lease deed for more than 20 years. SD, therefore, was chargeable as on conveyance on the market value of the property. The SR, however, categorised the document as lease deed less than 20 years and irregularly charged SD of ₹ 0.21 lakh³ at the rate of five *per cent* of average rent of two years of ₹ 3.12 lakh instead of ₹ 67.14 lakh⁴ on the market value of ₹ 10.33 crore of the property. This resulted in short levy of SD, surcharge and RF of ₹ 66.93 lakh.

5.4.1.2 During test check (December 2016) of registration records of SR, Pokran (Jaisalmer), it was found that a lease deed was executed on 16 September 1997 between lessor and lessee for a term of 20 years. The lease deed was terminated on 11 April 2014 and a new lease deed was executed on the same day between the same executants for a term of 19 years. Thus, the lease deed executed was in perpetuity to the earlier lease deed and should have been treated as a continuous lease deed for more than 20 years. SD, therefore, was chargeable as on conveyance on the market value of the property. The SR, however, categorised the document as lease deed less than 20 years and irregularly charged SD of ₹ 0.23 lakh⁵ at the rate of five *per cent* of average rent of two years of ₹ 3.60 lakh instead of ₹ 78.18 lakh⁶ on the market value of ₹ 14.12 crore of the property. This resulted in short levy of SD, surcharge and RF of ₹ 77.95 lakh.

5.4.1.3 During test check (November 2016) of registration records of SR, Mangrol (Baran) a lease deed was executed on 17 March 2016 between lessor and lessee for a term of 30 years. The lease deed was executed for a term in excess of twenty years and SD, therefore, was chargeable as on conveyance on the market value of the property. The SR, however, categorised the document as lease deed less than 20 years and irregularly charged SD of ₹ 0.18 lakh⁷ at

² SD: At the rate of five *per cent* with effect from 8 July 2009.

³ ₹ 0.21 lakh: SD of ₹ 0.16 lakh, surcharge of ₹ 0.02 lakh and RF of ₹ 0.03 lakh.

⁴ ₹ 67.14 lakh: SD of ₹ 51.64 lakh, surcharge of ₹ 5.17 lakh and RF of ₹ 10.33 lakh.

⁵ ₹ 0.23 lakh: SD of ₹ 0.18 lakh, surcharge of ₹ 0.02 lakh and RF of ₹ 0.03 lakh.

⁶ ₹ 78.18 lakh: SD of ₹ 70.62 lakh, surcharge of ₹ 7.06 lakh and RF of ₹ 0.50 lakh.

⁷ ₹ 0.18 lakh: SD of ₹ 0.11 lakh, surcharge of ₹ 0.02 lakh and RF of ₹ 0.05 lakh.

the rate of two *per cent* of face value of ₹ 5.40 lakh of the document instead of ₹ 11.66 lakh⁸ at the rate of five *per cent* of market value of ₹ 1.67 crore of the property. This resulted in short levy of SD, surcharge and RF of ₹ 11.48 lakh.

These cases resulted in short levy of SD, surcharge and RF of ₹ 1.56 crore⁹.

The matter was reported to the Government (June 2017). The Government replied (August 2017) that cases had been registered with the DIG (Stamps).

5.4.2 Lease deeds granted for premium, etc. in addition to rent

As per notification dated 14 July 2014, where the lease is granted for a fine or premium or for money advanced or development charges advanced or securities charges advanced in addition to the rent reserved, but such money advanced or development charges advanced or securities charges advanced is refundable and the lease purports to be for a term of upto ten years, the SD shall be chargeable at one *per cent* of the rent for the entire period subject to a minimum of ₹ 5,000 in case of leases of properties other than residential properties.

During test check (November 2016) of registration records of SR, Nathdwara, it was found that a lease deed was executed (10 August 2015) in favour of a lessee for a total term of ten years for establishing a hotel. The lessee had agreed to deposit an interest-free refundable security of ₹ 18.00 lakh in advance and to pay monthly rent of ₹ 6.00 lakh, to be enhanced at 10 *per cent* after every three years. The SR had charged SD of ₹ 4.61 lakh¹⁰ at the rate of two *per cent* of average rent of two years of ₹ 1.44 crore instead of chargeable amount of ₹ 16.84 lakh¹¹ at the rate of one *per cent* of total rent of ₹ 8.02 crore payable in ten years. This resulted in short levy of SD, surcharge and RF of ₹ 12.23 lakh¹².

The matter was reported to the Government (June 2017). The Government replied (August 2017) that a case had been registered with the DIG (Stamps).

5.4.3 Lease deeds executed by Local Bodies

As per Article 21(i) of the Schedule to the RS Act, SD¹³ on the instrument of conveyance relating to immovable property shall be levied on the market value of the property. Further, the State Government notified (14 July 2014) that SD on lease deed executed by Local Bodies¹⁴ in respect of land allotted or sold by them, if the instrument is submitted for registration after eight months from the date of its execution, shall be chargeable on market value of the property or on 150 *per cent* of the amount of premium and other charges paid in consideration including interest or penalty, if any on such instrument and the average amount of the rent of two years, whichever is higher.

During test check (November 2016 and March 2017) of registration records of SR, Sanganer-II (Jaipur) and Bansur (Alwar), it was found that

⁸ ₹ 11.66 lakh: SD of ₹ 8.33 lakh, surcharge of ₹ 1.67 lakh and RF of ₹ 1.66 lakh.

⁹ ₹ 1.56 crore: (₹ 66.93 lakh + ₹ 77.95 lakh + ₹ 11.48 lakh).

¹⁰ ₹ 4.61 lakh: SD of ₹ 2.88 lakh, surcharge of ₹ 0.29 lakh and RF of ₹ 1.44 lakh.

¹¹ ₹ 16.84 lakh: SD of ₹ 8.02 lakh, surcharge of ₹ 0.80 lakh and RF of ₹ 8.02 lakh.

¹² ₹ 12.23 lakh: ₹ 16.84 lakh (-) ₹ 4.61 lakh.

¹³ At the rate of five *per cent* with effect from 8 July 2009.

¹⁴ Local Bodies *i.e.* Jaipur Development Authority (JDA), Urban Improvement Trusts (UITs), Gram Panchayats and Panchayat Samittees *etc.*

five instruments were executed (between July 2009 and October 2014) by Jaipur Development Authority (JDA) and *Gram Panchayats* (Bansur and Rampur) in favour of four executants for residential plots at Sanganer (Jaipur) and villages Bansur and Rampur (Alwar). These instruments were registered (between September 2015 and December 2015) as lease deed. The instruments were submitted to the SRs for registration after lapse of a period of more than eight months of execution of lease deeds. The SRs while registering the lease deeds ignored the delay and levied SD of ₹ 3.34 lakh¹⁵ on face value of ₹ 51.33 lakh of the instrument, in one case and in remaining four cases, only ₹ 1,050¹⁶ in each case was charged. SD of ₹ 36.51 lakh¹⁷ on market value of ₹ 6.01 crore of these properties, however, was to be charged as per the notification *ibid*. This resulted in short levy of SD, surcharge and RF of ₹ 33.13 lakh¹⁸.

The matter was reported to the Government (July 2017). The Government replied (September 2017) that in four documents, notices for recovery had been issued to the executants and in one document, a case had been registered with DIG (Stamps).

5.5 Short levy of Stamp Duty on registration of agriculture land upto 1,000 square metre

Notification dated 9 March 2015 provided that the market value of agricultural land having area upto 1,000 square metre was to be calculated at the rate of residential land of that area.

During test check (between October 2016 and February 2017) of registration records of four SRs¹⁹, it was found that 25 documents of agriculture land were registered (between April 2015 and March 2016) as sale deeds. Scrutiny of the recital of these sale deeds revealed that the saleable area of the lands in these sale deeds was upto 1,000 square metre. The SRs valued the land amounting to ₹ 90.78 lakh at agriculture rates instead of ₹ 8.71 crore at residential rates and levied SD, surcharge and RF of ₹ 5.74 lakh²⁰ instead of ₹ 56.68 lakh²¹. Undervaluation of agriculture land resulted in short levy of SD, surcharge and RF of ₹ 50.94 lakh.

The matter was reported to the Government (July 2017). The Government replied (September 2017) that in 12 documents, notices for recovery had been issued to the executants and in 13 documents, cases had been registered with DIG (Stamps).

5.6 Non/short levy of Stamp Duty on amalgamation/ demerger of companies

As per Article 21(iii) of the Schedule to the RS Act, an order under Section 394 of the Companies Act, 1956 in respect of amalgamation, demerger or reconstruction of a company is chargeable with SD subject to a maximum of ₹ 25 crore at the following rate:

¹⁵ ₹ 3.34 lakh: SD of ₹ 2.57 lakh, Surcharge of ₹ 0.26 lakh and RF of ₹ 0.51 lakh.

¹⁶ ₹ 1,050: SD of ₹ 500, Surcharge of ₹ 50 and RF of ₹ 500.

¹⁷ ₹ 36.51 lakh: SD of ₹ 27.73 lakh, Surcharge of ₹ 2.77 lakh and RF of ₹ 6.01 lakh.

¹⁸ ₹ 33.13 lakh: ₹ 36.51 lakh (-) ₹ 3.38 lakh (₹ 3.34 lakh + ₹ 0.04 lakh (1,050 x 4)).

¹⁹ Ganora (Banswara), Neemrana (Alwar), Ramgarh (Alwar) and Udaipur-I.

²⁰ ₹ 5.74 lakh: SD of ₹ 4.38 lakh, Surcharge of ₹ 0.45 lakh and RF of ₹ 0.91 lakh.

²¹ ₹ 56.68 lakh: SD of ₹ 43.53 lakh, Surcharge of ₹ 4.60 lakh and RF of ₹ 8.55 lakh.

- (i) an amount equal to four *per cent* of the aggregate amount comprising the market value of shares issued or allotted or cancelled in exchange of or otherwise, or on the face value of such shares, whichever is higher and the amount of consideration, if any, paid for such amalgamation, demerger or reconstruction, or
- (ii) an amount equal to four *per cent* of the market value of the immovable property situated in the State of Rajasthan of the transferor company, whichever is higher.

5.6.1 During test check (August 2016) of the registration records of SR, Jaipur-VIII, it was found that a document was registered (22 September 2015) as amended lease agreement between Rajasthan State Industrial Development and Investment Corporation Limited (RIICO), Export Promotion Industrial Park (EPIP) Sitapura, Jaipur and a company 'X' for industrial plots F-214 and G-215 measuring 4,467 square metre at EPIP, Sitapura.

Scrutiny of the recital of amended lease deed and attached documents revealed that the amended²² lease deed was registered for the purpose of transferring the assets from a company 'Y' (Transferor Company) to company 'X' (Transferee Company) on the basis of amalgamation order passed (29 May 2009) by the Rajasthan High Court under Section 394 of the Companies Act and the same was certified (16 July 2009) by the Registrar of Companies, Jaipur. As per para 2.1 of amalgamation order, the 'issued, subscribed and paid up capital' of the Transferor Company was ₹ 48.49 lakh as on 31 May 2008. The market value of the land was ₹ 2.68 crore²³ as per District Level Committee (DLC) rates. The SR, however, did not levy the SD, surcharge and RF of ₹ 14.47 lakh²⁴ at the rate of four *per cent* on the market value of ₹ 2.68 crore of the property which was higher and charged only ₹ 300²⁵ as SD and RF. This resulted in short levy of SD, surcharge and RF of ₹ 14.47 lakh.

The matter was reported to the Government (July 2017). The Government replied (September 2017) that a case had been registered with DIG (Stamps).

5.6.2 During test check (October 2016) of the registration records of SR, Behror (Alwar), it was found that an instrument was registered (20 October 2015) as amendment to lease deed executed between RIICO, Jaipur and a company 'A' for industrial land measuring 78,724 square metre²⁶ at RIICO industrial area, Behror (Alwar).

Scrutiny of recital of amendment to lease deed and attached documents revealed that a company 'B' (Demerged Company) demerged from company 'A' (Resulting Company) on the basis of the scheme of agreement of arrangement approved (16 July 2014) by the Guwahati High Court under the provisions of the Companies Act. As per para 2(i) of demerger approval, the 'issued, subscribed and paid up capital' of the Demerged Company was ₹ 12.07 crore²⁷ as on 30 September 2013. The market value of the land was

²² Lease deed was executed for transfer of property to Transferee Company held by Transferor Company.

²³ ₹ 2.68 crore: 4,467 square metre x ₹ 6,000 per square metre.

²⁴ ₹ 14.47 lakh: SD of ₹ 10.72 lakh, surcharge of ₹ 1.07 lakh and RF of ₹ 2.68 lakh.

²⁵ ₹ 300: ₹ 100 as SD and ₹ 200 as RF.

²⁶ 78,724 square metre: 49,244 square metre of plot number E-176 to 179 and UD-I(A) + 29,480 square metre of plot number SP-2, SP-182, G-180 (A&B) and G-180 (D&E).

²⁷ ₹ 12.07 crore: 2,41,36,374 equity shares of ₹ 5 each.

₹ 24.50 crore²⁸ as per DLC rates. The SR, however, did not levy the SD, surcharge and RF of ₹ 1.42 crore²⁹ at the rate of four *per cent* on the market value of ₹ 24.50 crore of the property which was higher. This resulted in non-levy of SD, surcharge and RF of ₹ 1.42 crore.

The matter was reported to the Government (July 2017). The Government replied (September 2017) that a case had been registered with DIG (Stamps).

5.7 Non/short levy of Stamp Duty on gift deeds

Section 17 of the Registration Act provides that other non-testamentary instruments which purport or operate to create, declare, assign, limit or extinguish whether in present or future, any right, title or interest whether vested or contingent, of the value of ₹ 100 and above to or in immovable property, are required to be compulsorily registered.

According to Article 31 of the Schedule to the RS Act, the SD on instrument of gift is chargeable as conveyance at the rate of five *per cent* on market value of the property, which is the subject matter of gift. The State Government *vide* notification dated 06 March 2013 prescribed that the SD chargeable on gift deed of immovable property executed in favour of relatives specified in the notification, shall be reduced to 2.5 *per cent*, one *per cent* or exempted as the case may be.

5.7.1 Case relating to Sub Registrar office

During test check (October 2016) of registration records of SR Udaipur-I, it was noticed that a gift deed of a residential land measuring area 9,11,296 square feet was executed (22 March 2016) in favour of an assignee by an assignor who was his natural brother. Scrutiny of the recital of the gift deed, however, revealed that the assignor was adopted by a person 'X' as his son before the execution of the gift deed. As the relation of natural brothers was terminated³⁰ after the adoption of assignor, reduced rate of SD was not applicable. The SR, however, charged SD of ₹ 45.11 lakh³¹ at the rate of 2.5 *per cent* instead of ₹ 90.22 lakh³² at the rate of five *per cent* of market value of ₹ 15.04 crore of the property. This resulted in short levy of SD and surcharge of ₹ 45.11 lakh.

The matter was reported to the Government (July 2017). The Government replied (August 2017) that a case had been registered with DIG (Stamps).

5.7.2 Case relating to public offices

On scrutiny of records of Registrar of Firms (RoF), Jaipur it was observed (May 2017) that one of the partners of a partnership firm had executed (11 February 2015) two gift deeds certified by notary public in favour of his wife and son. Through the gift deeds the partner transferred his entire

²⁸ ₹ 24.50 crore: ₹ 9.73 crore (29,480 square metre x ₹ 3,000 DLC rate + 10 *per cent* extra for corner plot) + ₹ 14.77 crore (49,244 square metre x ₹ 3,000 DLC rate).

²⁹ ₹ 1.42 crore: SD of ₹ 98.01 lakh, surcharge of ₹ 19.60 lakh and RF of ₹ 24.50 lakh.

³⁰ As per section 12 of Hindu Adoptions and maintenance Act, 1956, 'an adopted child shall be deemed to be the child of his or her adoptive father or mother for all purposes with effect from the date of the adoption and from such date all the ties of the child in the family of his or her birth shall be deemed to be severed and replaced by the those created by the adoption in the adoptive family'.

³¹ ₹ 45.11 lakh: SD of ₹ 37.59 lakh and Surcharge of ₹ 7.52 lakh.

³² ₹ 90.22 lakh: SD of ₹ 75.18 lakh and Surcharge of ₹ 15.04 lakh.

45 per cent share in the 54 bigha land situated at Ajmer road, Jaipur. As the full details of said land were not mentioned in the documents, Audit was unable to ascertain the market value of the land and SD payable thereon. These gift deeds were not registered.

Thus non-registration of gift deeds resulted in loss of revenue to the Government.

The matter was reported to the Government (August 2017). The Government replied (September 2017) that reply was awaited from the concerned DIG (Stamps).

5.8 Short/non-levy of Stamp Duty and Registration Fee on developer agreements

As per Article 5(e) of Schedule to the RS Act, SD was chargeable as on conveyance on the market value of the property where an agreement or memorandum of an agreement if relating to giving authority or power to a promoter or a developer by whatever name called for construction of or development of or sale or transfer of any immovable property. Thereafter, by issuing a notification (14 July 2014) the Government revised the rates of SD chargeable on agreement executed under the Article *ibid*. The revised rates are as under:

- (i) one per cent of market value of the land where developer or promoter is not given powers under the agreement or memorandum of an agreement or power of attorney to sell any part of the developed property;
- (ii) where developer or promoter under the agreement or memorandum of an agreement or power of attorney is given powers to sale any part of the developed property:
 - (a) two per cent of the market value of the proportionate part of the land under developed property agreed to be given to promoter or developer in consideration; and
 - (b) one per cent of the market value of the remaining proportionate part of the land.

5.8.1 Non-registration of developer agreement

Section 39 provides that no instrument chargeable with duty under this Act shall be admitted in evidence for any purpose by any person having by law or consent of parties authority to receive evidence, or shall be acted upon, registered or authenticated by any such person or by any public officer, unless such instrument is duly stamped. As per Section 3 of the RS Act, every instrument shall be chargeable with duty at the prescribed rates mentioned in the Schedule to the RS Act.

During test check (August 2016) of registration records of SR, Ahore (Jalore), it was found that a joint venture deed was enclosed with a sale deed executed on 30 June 2015. The joint venture deed was executed (15 November 2010) by 15 persons for development and promotion of their own land measuring 5,04,644 square feet in village Ahore. The joint venture deed was not registered but it was notarised on stamp paper of ₹ 525 in the state of Maharashtra.

The SR registered the sale deed on the basis of the unregistered joint venture deed which was incorrect. The sale deed should have been registered only after the joint venture deed was got registered. This was not done resulting in non-levy of SD and surcharge of ₹ 12.66 lakh³³ on consideration of ₹ 10.55 crore³⁴ of joint venture deed.

The matter was reported to the Government (July 2017). The Government replied (September 2017) that a case had been registered with DIG (Stamps).

5.8.2 Misclassification of developer agreement

As per Section 7 of the RS Act, an instrument so framed as to come within two or more of the descriptions in the Schedule shall, where the duties chargeable thereunder are different, be chargeable only with the highest of such duties. The rates of stamp duty on development agreement was one *per cent* of market value of the land where developer or promoter was not given powers under the agreement or memorandum of an agreement or power of attorney to sale any part of the developed property.

During test check (March 2017) of registration records of SR, Kotputli (Jaipur), it was found that one document was registered (2 December 2015) as lease deed executed in favour of a lessee (developer) by a lessor (land owner) for land measuring 9,780 square yard at National Highway number 8 for 19 years. Scrutiny of the recitals of the lease deed revealed that the land was given on lease for 19 years to the lessee and as per terms and conditions of the lease, the lessee has to develop a hotel on the said land and after completion of lease period, the land with constructed hotel was to be handed over to the lessor. The expenditure on construction of hotel was to be adjusted in rent amount payable. As the hotel was to be developed by the lessee and to be handed over to the lessor after completion of lease period, the document was to be categorised as developer agreement. Thus the recitals of the document executed consisted of two distinct matters one relating to the developer agreement and the other relating to the lease deed. The stamp duty and registration fee payable on the developer agreement was ₹ 13.01 lakh³⁵ on the market value of the property valued at ₹ 11.37 crore. The SR, however, categorised the document as lease deed for the levy of stamp duty and levied at conveyance rates on consideration on value of the average rent of two years under Article 33(ii) of the Act. The SR thus incorrectly levied SD, surcharge and RF of ₹ 1.63 lakh³⁶ instead of ₹ 13.01 lakh³⁷. This resulted in short levy of SD, surcharge and RF of ₹ 11.38 lakh.

The matter was reported to the Government (July 2017). The Government replied (September 2017) that a case had been registered with DIG (Stamps).

5.9 Non-levy of Stamp Duty on partition deeds of immovable properties

Article 42 of the Schedule to the RS Act prescribes that SD on an instrument, where co-owners of any property divide or agree to divide such property in several parts, is leviable as a conveyance on the market value of the separated

³³ ₹ 12.66 lakh: SD of ₹ 10.55 lakh at the rate of one *per cent* of ₹ 10.55 crore and surcharge of ₹ 2.11 lakh.

³⁴ ₹ 10.55 crore: 5,04,644 square feet x ₹ 209 per square feet as per DLC rates.

³⁵ ₹ 13.01 lakh: SD of ₹ 11.37 lakh, surcharge of ₹ 1.14 lakh and RF of ₹ 0.50 lakh.

³⁶ ₹ 1.63 lakh: SD of ₹ 1.26 lakh, surcharge of ₹ 0.12 lakh and RF of ₹ 0.25 lakh.

³⁷ ₹ 13.01 lakh: SD of ₹ 11.37 lakh, surcharge of ₹ 1.14 lakh and RF of ₹ 0.50 lakh.

share or shares of the property. The largest share remaining after this property is partitioned (or if there are two or more shares of equal value, the one of such equal shares) shall be deemed as the one from which the other shares are separated.

During test check (between September 2016 and December 2016) of registration records of four SRs³⁸, it was noticed that seven documents of sale deeds of immovable properties were registered. Scrutiny of the recitals of these sale deeds revealed that the separated shares of the properties were sold by the co-owners, after they had partitioned their joint land. The facts about registration of partition deeds were neither mentioned in the sale deeds nor the copies of registered partition deeds enclosed with the sale deed for ready reference. Non-registration of partition deeds resulted in non-levy of SD, surcharge and RF of ₹ 1.23 crore³⁹ on market value of ₹ 17.59 crore of the properties.

The matter was reported to the Government (July 2017). The Government replied (September 2017) that in one document, notice for recovery had been issued to the executant and in remaining six documents, cases had been registered with DIG (Stamps).

5.10 Non-levy of Stamp Duty on transfer of lease by way of assignment

As per IGRS'S circular number 06/2009 an instrument executed for change in legal entity of firm/company is required to be chargeable with SD on market value of properties under Article 55 of the Schedule to the RS Act.

5.10.1 Registration of Partnership Firm to Company

Audit noticed in two documents of sale/lease deed there was change in legal entities of the firms. The concerned SRs did not consider the facts while registering the sale/lease deed. SD and surcharge of ₹ 5.91 crore⁴⁰ on market value of ₹ 98.53 crore⁴¹ of the properties was to be levied on documents executed for change of legal status. This resulted in non-levy of SD and surcharge of ₹ 5.91 crore as follows:

- During test check (September 2016) of registration records of SR, Jaipur-III it was found that a document was registered (January 2016) as lease deed. Scrutiny of the lease deed revealed that a Company (lessor) had leased its commercial property to a lessee (SSL). The recital of lease deed revealed that the leased property was purchased (18 November 2006) by a partnership firm (M/s KGR). The partnership firm had changed (18 November 2010) its legal status into a company (KGR Pvt. Ltd.). The fact about registration of change of legal entity from partnership firm to company was neither mentioned in the lease deed nor was a copy of registered document enclosed with the document. The concerned SRs did not consider the facts while registering the lease deed. The SD and surcharge of ₹ 4.97 crore was payable on market value of ₹ 82.78 crore.

³⁸ Chittorgarh, Luni (Jodhpur), Udaipur-I and Udaipur-II.

³⁹ ₹ 1.23 crore: SD of ₹ 87.93 lakh, surcharge of ₹ 17.59 lakh and RF of ₹ 17.59 lakh.

⁴⁰ ₹ 5.91 crore: SR, Jaipur-III: ₹ 4.97 crore (SD of ₹ 4.14 crore and Surcharge of ₹ 0.83 crore) + SR, Udaipur-I: ₹ 94.19 lakh (SD of ₹ 78.49 lakh and Surcharge of ₹ 15.70 lakh).

⁴¹ ₹ 98.53 crore: SR, Jaipur-III (document number 176/16): ₹ 82.83 crore (5,045.02 x ₹ 1,64,180 per square metre) + SR, Udaipur-I (document number 1332/15): ₹ 15.70 crore (56,651 x ₹ 2,771 per square feet).

- Similarly in another case of SR, Udaipur-I it was found (October 2016) that a document was registered (April 2015) as sale deed. Scrutiny of the sale deed revealed that a Company (seller) had sold its commercial property to an individual. The recital of sale deed revealed that the sold property was purchased (14 October 2009) by a partnership firm. The partnership firm had changed (1 April 2008) its legal status into a company (seller) under the Companies Act. The fact about registration of change of legal entity from partnership firm to company was neither mentioned in the sale deed nor was a copy of registered document enclosed with the document. The concerned SRs did not consider the facts while registering the sale deed. The SD and surcharge of ₹ 94.19 lakh was payable on market value of ₹ 15.70 crore.

The matter was reported to the Government (August 2017). The Government accepted the audit contention and stated (October 2017) that cases had been registered with DIG (Stamps).

5.10.2 Registration of Limited Liability Partnership

As per State Government's notification (March 2017), SD on the instrument executed on or after 31 March 2009 relating to conversion of partnership firm, private limited company or unlisted public limited company into Limited Liability Partnership (LLP) under LLP Act, 2008 shall be chargeable at the rate of 0.5 *per cent* of value of assets so transferred.

During test check (between January 2017 and February 2017) of registration records of four SRs⁴², it was found that seven instruments of immovable properties were registered (between May 2015 and March 2016) as sale deeds. Scrutiny of these sale deeds revealed that the land was allotted by JDA in favour of six private limited companies and one limited company registered under Companies Act. As per recital of these sale deeds, the companies had converted their legal entity into LLP after purchase of the land. The fact about registration of change in legal entity from company to LLP was neither mentioned in the sale deeds nor were copies enclosed. The concerned SRs did not consider the fact while registering the sale deeds on which SD and surcharge of ₹ 51.10 lakh⁴³ on value of assets of ₹ 85.17 crore so transferred was to be levied. This resulted in non-levy of SD and surcharge of ₹ 51.10 lakh.

The matter was reported to the Government (August 2017). The Government stated in October 2017 that in one document, notice for recovery had been issued to the executant and in six documents, cases had been registered with DIG (Stamps).

5.11 Irregular exemption of Stamp Duty under Rajasthan Investment Promotion Scheme

As per clause 5 of Rajasthan Investment Promotion Scheme (Scheme)⁴⁴, 2010, an enterprise to which entitlement certificate (EC) has been issued shall be eligible to claim 50 *per cent* exemption on the SD payable on the instrument executed for purchase or lease of land. Clause 3 stipulates that the Scheme

⁴² SR: Jaipur-I, II, IV and VI.

⁴³ ₹ 51.10 lakh: SD of ₹ 42.58 lakh and Surcharge of ₹ 8.52 lakh).

⁴⁴ A scheme to promote investment and employment opportunities in the State.

shall be applicable to new enterprise, sick industrial enterprise for its revival and existing enterprise making investment for modernisation/expansion/diversification subject to condition that the enterprise shall commence commercial production or operation during the operative period⁴⁵ of the Scheme. Further, clause 9 provides that in case of breach of any of the condition mentioned anywhere in the Scheme, the benefits availed under the Scheme, shall be withdrawn and recovered along with interest at the rate of 18 *per cent* per annum from the date from which the benefits have been availed.

During test check (July 2016) of records (lease deed and sale deed) of SR, Jaipur-V, it was found that a lease deed was executed (December 2010) by RIICO, Sitapura, Jaipur in favour of a Company for an industrial plot measuring 14,434 square metre situated in RIICO Industrial Area, Ramchandrapura, Sitapura Extension, Jaipur. The Company got 50 *per cent* exemption of ₹ 18.23 lakh on SD payable on registration (December 2010) of lease deed valuing ₹ 7.29 crore under the Scheme. The Company had sold (April 2015) the said property without commencement of commercial production during the operative period of the Scheme. Thus the benefit availed under the Scheme was recoverable alongwith interest as per clause 9 of the scheme. This resulted in non-recovery of SD of ₹ 35.69 lakh⁴⁶ including interest of ₹ 17.46 lakh.

The matter was reported to the Government (June 2017). The Government replied (August 2017) that a case had been registered with the DIG (Stamps).

5.12 Short levy of Stamp Duty and Registration Fee due to undervaluation of immovable properties

As per Article 21(i) of the Schedule to the RS Act, SD on the instrument of conveyance relating to immovable property shall be levied on the market value of the property. Rule 58 of the RS Rules, 2004 provides that the market value of the land shall be assessed on the basis of the rates recommended by the DLC or the rates approved by State Government, whichever is higher.

As per notification dated 14 July 2014, SD on lease deeds executed by Local Bodies in respect of land allotted or sold by them shall be chargeable on the amount of premium and other charges paid in consideration including interest or penalty, if any, on such instrument and the average amount of the rent of two years.

The State Government *vide* its' notification dated 9 March 2015 determined the rates of land:

- (i) converted for institutional purposes or agriculture land being used for institutional purposes outside RIICO industrial area, shall be equal to two times the rate of agriculture land of that area;
- (ii) for which patta/lease deed of mixed land use has been issued by Local Bodies, shall be equal to 75 *per cent* of the rate of commercial land of that area.

⁴⁵ The scheme came into effect from 25 August 2010 and shall remain in force upto 31 March 2018.

⁴⁶ ₹ 35.69 lakh: rebate on SD of ₹ 18.23 lakh and interest of ₹ 17.46 lakh.

During test check (between July 2016 and March 2017) of records of 13 SRs⁴⁷, it was noticed that 30 instruments were registered as sale deeds/developer agreements/power of attorney pertaining to agricultural/commercial/industrial/institutional/residential land. Scrutiny of the recitals of these instruments revealed that the concerned SRs had assessed the market value of properties on lower rates. Undervaluation of immovable properties resulted in short levy of SD, surcharge and RF of ₹ 4.80 crore as detailed below:

(₹ in crore)			
Sl. No.	Nature of observation and Rule position	SD leviable levied	Short levy of SD
1	<p>Rates applied were less than the market value of the properties:</p> <p>In 20 cases, the SRs applied agriculture DLC rates for valuation whereas the land was converted to residential in 14 cases and in six cases, the land was recorded as mining probable area, the DLC rates were applicable accordingly.</p> <p>In three cases, the SRs valued the properties at face value of the document whereas the land was converted to commercial in two cases and industrial in one case.</p> <p>In two cases, DLC rates of other area which was not related to the land were applied for valuation. (the seller had got approved township plan on the land situated at main road, hence, main road DLC rates were applicable)</p> <p>(Rule 58 of the RS Rules, 2004)</p>	<p><u>5.78</u> 3.26</p>	2.52
2	In one case , short assessment of SD as per DLC rates of agricultural land instead of twice of agriculture DLC rates as per notification dated 9 March 2015.	<p><u>0.74</u> 0.41</p>	0.33
3	In one case , short assessment of SD as interest and other charges were to be included while calculating market value of the land as per notification dated 14 July 2014.	<p><u>5.37</u> 5.26</p>	0.11
4	In three cases , short assessment of SD as the plots were to be used for mixed land use, valuation was to be taken at 75 per cent of commercial DLC rates as per notification dated 9 March 2015.	<p><u>3.12</u> 1.28</p>	1.84
Total		<p><u>15.01</u> 10.21</p>	4.80

The matter was reported to the Government (August 2017). The Government replied (September 2017) that in 20 documents, cases had been registered with DIGs (Stamps); in one document, Civil Writ Petition had been filed by the executant after registering the case; in eight cases, notices for recovery had been issued to the executants and reply regarding one case was awaited from the concerned DIG (Stamps).

5.13 Non/short levy of Stamp Duty on instruments presented or executed in Public Offices

Section 37 of the RS Act, provides that every person-in-charge of a Public Office⁴⁸ before whom any instrument chargeable with SD is produced or comes in the performance of his functions, shall examine every instrument so chargeable and so produced or coming before him, in order to ascertain whether it is stamped with a stamp of the value and description required by the law in force in the State when such instrument was executed or first executed

⁴⁷ SR, Alwar-II, Amer, Bajju, Bansur, Bhilwara-I, Jaipur- II & V, Lalgah Jatan, Kotputli, Lalsot, Mukundgarh, Neemrana and Udaipur-II.

⁴⁸ Means any officer whom the State Government may, by notification in the official Gazette, appoint on this behalf.

as per sub-section 2 of Section 37 of the RS Act. When a person-in-charge of a Public Office, during the course of inspection or otherwise, detects from an instrument or copy thereof or when it appears therefrom to the person-in-charge that the instrument is not duly stamped, impound the same and forthwith make a reference under sub-section 4 of Section 37 of the RS Act to the Collector in that matter.

During scrutiny of records (between September 2016 and May 2017) of 16 Public Offices⁴⁹ of four districts⁵⁰ and nine Sub-Registrar (SR) offices⁵¹ covering the period 2012-13 to 2016-17, the following deficiencies relating to non/short levy of SD of ₹ 18.63 crore in 65 cases of 11 Public Offices⁵² and 14 cases of nine SR offices were noticed.

5.13.1 Contribution/transfer of immovable properties to Partnership firms/companies

As per Article 21 of the Schedule to the RS Act, in case of instrument of conveyance, the SD is chargeable at the rate of five *per cent* on the market value of the property. Further, as per Article 43(1) (c)⁵³ of the Schedule, an instrument of partnership where share contribution is brought in by way of immovable property the SD is chargeable as on conveyance on the market value of such property.

5.13.1.1 Cases relating to public offices

Scrutiny of records of four RoFs⁵⁴ disclosed (May 2017) that in 24 cases⁵⁵, immovable properties worth ₹ 105.71 crore⁵⁶ were contributed as share contribution by the partners in the partnership firms as their share capital during the period 2012-13 to 2016-17 through the deeds of partnership. The SD of ₹ 0.14 lakh was paid on these partnership deeds at the rate of ₹ 500 to 2,000 only on each document instead of ₹ 6.34 crore⁵⁷ at the rate of five *per cent* on market value of ₹ 105.71 crore of these properties. This resulted in short levy of SD of ₹ 6.34 crore.

The matter was pointed out to the Department and reported to the Government (August 2017). The Department stated in October 2017 that in one document, entire amount of ₹ 49.87 lakh had been recovered; in 21 documents, notices for recovery had been issued to the executants; in another document, a case had been registered with DIG (Stamps); and reply in the remaining case is awaited from the concerned DIG (Stamps). Revised reply of the Government is awaited (November 2017).

⁴⁹ Nagar Nigam: Kota and Udaipur; Nagar Parishad Bhilwara; National Highways Authority of India (NHAI) Regional office, Jaipur; RIICO: Bhilwara, Bais godam (Jaipur), Malviya Nagar (Jaipur), Kota and Udaipur; RoF: Bhilwara, Jaipur City, Kota and Udaipur; Urban Improvement Trust (UIT): Bhilwara, Kota and Udaipur.

⁵⁰ Bhilwara, Jaipur, Kota and Udaipur.

⁵¹ SR: Banswara, Barmer, Jaipur-I, Jodhpur-III, Jhunjhunu, Kotputli, Phagi, Sujangarh (Churu) and Udaipur-I.

⁵² Nagar Parishad: Bhilwara; NHAI Jaipur; RoF: Bhilwara, Jaipur, Kota and Udaipur; RIICO: Bais godam (Jaipur), Malviya nagar (Jaipur) and Kota; UIT: Bhilwara and Udaipur.

⁵³ Substituted by Rajasthan Finance Act, 2012 (Act number 18 of 2012) with effect from 26 March 2012.

⁵⁴ Bhilwara, Jaipur, Kota and Udaipur.

⁵⁵ 24 Cases: Bhilwara: 11 cases; Kota: 10 cases; Jaipur city: two cases and Udaipur: one case.

⁵⁶ As per DLC rates.

⁵⁷ ₹ 6.34 crore: SD of ₹ 5.28 crore and surcharge of ₹ 1.06 crore.

5.13.1.2 Cases relating to Sub-Registrar offices

During test check (between September 2016 and February 2017) of registration records of seven SRs⁵⁸, it was noticed from recital of sale deeds that in eight cases, land owned by individuals was transferred to partnership firms as their share in partnership firms and in one case, land owned by individuals was transferred to a company prior to 26 March 2012 as their share in the company. The individual owner/owners (assigners) had transferred (assigned) their lands to assignees (partnership firms/company), therefore, the assignees had become the sole owners of the said properties. The immovable properties valuing ₹ 42.94 crore possessed by the individuals were, therefore, transferred to the others on which SD of ₹ 3.01 crore⁵⁹ was leviable. The SRs while registering the sale deeds did not charge the same which resulted in non-levy of SD of ₹ 3.01 crore.

The matter was pointed out to the Department and reported to the Government (August 2017). The Department stated in October 2017 that in one document, notice for recovery had been issued to the executant; in six documents, cases had been registered with DIGs (Stamps) and in one document, ₹ 3.67 lakh had been recovered against the objected amount of ₹ 4.28 lakh. Regarding one case the Department disagreed with the audit observation with a view that there was no provision regarding levy of SD on conveyance on transfer of immovable properties prior to March 2012. Reply is not acceptable because as per Article 21 stamp duty was also payable on transfer of immovable properties prior to March 2012. In addition to this, the Government has already accepted the audit observation in two cases in which immovable properties were transferred prior to March 2012. Revised reply of the Government is awaited (November 2017).

5.13.2 Transfer of properties on retirement of a partner

As per Article 43(2) (a) of the Schedule to the RS Act an instrument of dissolution of the partnership or if on retirement of a partner, any property is taken as his share by a partner other than a partner who brought in that property as his share of contribution in the partnership, the SD is chargeable as the conveyance on the market value of such property.

Scrutiny of records of RoF Jaipur, Kota, Udaipur and Nagar Parishad Bhilwara for the year 2012-13 to 2016-17 disclosed (May 2017) that in five cases of partnership firms, on retirement or joining of a partner/partners, immovable properties valued at ₹ 13.89 crore were taken (between May 2011 and August 2016) as their share by the partners other than the partners who brought in that property as their share of contribution in the partnership. The SD of ₹ 0.03 lakh was paid on these partnership deeds at the rate of ₹ 500 in each case instead of ₹ 83.37 lakh⁶⁰ at the rate of five *per cent* of market value of ₹ 13.89 crore of these properties. The concerned persons-in-charge of public offices, however, had not intimated the concerned Collector (Stamps) regarding short payment of SD. This resulted in short levy of SD of ₹ 83.34 lakh including surcharge of ₹ 13.89 lakh.

⁵⁸ SR: Banswara, Barmer, Jaipur-I, Jodhpur-III, Jhunjhunu, Sujangarh (Churu) and Udiapur-I.

⁵⁹ ₹ 3.01 crore: SD of ₹ 2.15 crore, Surcharge of ₹ 42.94 lakh and RF of ₹ 42.94 lakh.

⁶⁰ ₹ 83.37 lakh: SD of ₹ 69.48 lakh and Surcharge of ₹ 13.89 lakh.

The matter was pointed out to the Department and reported to the Government (August 2017). The Department stated in October 2017 that in three cases notices for recovery had been issued to the executants and reply of remaining two cases was awaited from the concerned DIG (Stamps). Reply of the Government is awaited (November 2017).

5.13.3 Non-execution/registration of lease deeds

As per notification dated 14 July 2014 SD is chargeable at the rate of five *per cent* on lease deeds or sale deeds executed by urban improvement trusts (UITs), RIICO and State Government in respect of land allotted or sold by them, on the amount of premium and other charges paid in consideration including interest or penalty, if any on such instruments and average amount of the rent of two years if an instrument is submitted for registration within two months from the date of its execution.

5.13.3.1 Scrutiny of records of two UITs (Bhilwara and Udaipur) for the years 2012-13 to 2016-17 disclosed (May 2017) that these UITs auctioned and allotted (March 2012 to January 2017) 24 plots⁶¹ to the successful bidders or purchasers. The purchasers deposited cost of the plots to the UITs. Scrutiny of the allotment records revealed that the purchasers did not execute the lease deeds with UITs. However, the persons-in-charge of UITs had neither intimated the Collectors (Stamps) under sub-section 4 of Section 37 about the sale of plots nor taken any action to execute the lease deeds. This resulted in non-levy of SD of ₹ 1.35 crore⁶² on the cost or consideration of ₹ 19.59 crore.

The matter was pointed out to the Department and reported to the Government (August 2017). The Department stated in October 2017 that in six cases entire amount of ₹ 18.14 lakh had been recovered; in one case, ₹ 19.97 lakh had been recovered against the objected amount of ₹ 21.37 lakh; in 14 cases, notices for recovery had been issued to the executants and reply of remaining three cases was awaited from the concerned DIG (Stamps). Reply of the Government is awaited (November 2017).

5.13.3.2 Scrutiny of the records of three offices⁶³ of RIICO disclosed (May 2017) that RIICO allotted or sold 11 plots⁶⁴ (between November 2012 and December 2016) to 11 entrepreneurs. These lease deeds of above plots, however, were not executed and registered by the purchasers. Persons-in-charge of RIICO offices neither took any action for execution of lease deeds nor intimated the concerned Collectors (Stamps). This resulted in non-levy of SD of ₹ 2.42 crore⁶⁵ on consideration of ₹ 36.45 crore of these plots.

The matter was reported to the Government (August 2017). The Government stated (September 2017) that notices for recovery had been issued to the executants in seven cases, in one document, a case had been registered with DIG (Stamps) while in the remaining three documents replies were awaited from the concerned DIG (Stamps).

⁶¹ Bhilwara three cases and Udaipur 21 cases.

⁶² ₹ 1.35 crore: SD of ₹ 96.04 lakh, Surcharge of ₹ 19.21 lakh and RF of ₹ 19.60 lakh.

⁶³ Bais Godam Jaipur, Kota and Malviya Nagar Jaipur.

⁶⁴ Three cases of Malviya nagar, Jaipur, two cases of Bais godam, Jaipur and six cases of Kota.

⁶⁵ ₹ 2.42 crore: SD of ₹ 1.82 crore, Surcharge of ₹ 36.45 lakh and RF of ₹ 23.47 lakh.

5.13.3.3 During scrutiny of records of Collector (Revenue) Jaipur it was noticed that in five cases Government land was allotted to the companies in *tehsil* Phagi and Kotputli at the cost as prescribed in allotment orders. The registered copies of lease deeds in respect of these allotments were not available in records of Collector (Revenue) Jaipur. The matter regarding registration of these lease deeds was taken up with SR Phagi and Kotputli (January 2017 and February 2017). The SR Kotputli stated (March 2017) that the lease deeds of these allotments were not registered in his office. SD of ₹ 2.28 crore⁶⁶, therefore, was chargeable on the cost of land valuing ₹ 32.65 crore. This resulted in non-levy of SD of ₹ 2.28 crore. Reply of SR, Phagi was not received.

The matter was reported to the Government (August 2017). The Government replied (September 2017) that recovery is pending in three cases and reply of two cases was awaited from the concerned DIG (Stamps).

5.13.4 Short levy of Stamp Duty on concession agreement

As per Article 20A⁶⁷ of the Schedule to the RS Act, an instrument of concession agreement⁶⁸ shall be chargeable with SD equal to the amount of ₹ two crore where the total capital investment exceeds ₹ 500 crore but does not exceed ₹ 1,000 crore. The Concession agreements executed prior to 14 July 2014 were to be stamped within 30 days of the commencement of the Finance Act, 2014.

Scrutiny of information available on website of NHAI, New Delhi disclosed (May 2017) that one concession agreement was executed on Design, Build, Finance, Operate and Transfer basis on 14 December 2012 between the NHAI and a concessionaire for a project⁶⁹ in the State of Rajasthan. The project cost was ₹ 677.79 crore. The concession agreement was stamped with ₹ 100 only instead of ₹ 2.40 crore including surcharge of ₹ 40 lakh. This result in short realisation of revenue amounting to ₹ 2.40 crore.

The matter was reported to the Government (August 2017). The Government replied (September 2017) that instructions for recovery had been issued.

⁶⁶ ₹ 2.28 crore: SD of ₹ 1.63 crore, Surcharge of ₹ 32.65 lakh and RF of ₹ 32.65 lakh.

⁶⁷ Inserted by Rajasthan Finance Act, 2014 with effect from 14 July 2014.

⁶⁸ Means an agreement involving a grant of rights, land or property by the State Government, local authority, public sector undertaking or other statutory entity to provide some services on commercial basis using such assets of the State Government or a local authority or a public sector undertaking, as the case may be, subject to certain conditions.

⁶⁹ Rajsamand-Bhilwara Section of NH-758 (from km 0.000 to km 87.250) under National Highways Development Project Phase-IV.

