

*APPENDICES*

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*GLOSSARY*



**Appendix-3.1 (a)**  
**(Reference to Paragraph 3.1; Page no. 19)**  
**Short collection of conversion tax due to non-adoption of applicable rate of tax**

Sl. No	Name of the Office	Details of conversion proceedings	Location and extent of the land intended for Conversion	Basic value of the land (in ₹)	Conversion tax payable (in ₹)	Conversion tax paid (in ₹)	Payment date (in ₹)	Short collection of conversion tax (in ₹)
(1)	(2)	(3)	(4)	(5)	(6)=5% of (5)	(7)	(8)	(9)=(6)-(7)
1.	Sub-Collector, Vijayawada	897334/2021 dated 02/09/2021	Gunadala (v), Vijayawada North (m) 47237.91 Sq.yds. at R.S No.35	72,74,63,814	3,63,73,191	1,45,49,280	06/08/2021	2,18,23,911
		897332/2021 dated 02/09/2021	Gunadala (v), Vijayawada North (m) 25264.4 Sq.yds. at R.S No.33	38,90,71,760	1,94,53,588	77,81,435	06/08/2021	1,16,72,153
		897344/2021 dated 02/09/2021	Gunadala (v), Vijayawada North (m) 17617.10 Sq.yds. at R.S No.37	27,13,03,340	1,35,65,167	54,26,074	06/08/2021	81,39,093
		897338/2021 dated 02/09/2021	Gunadala (v), Vijayawada North (m) 16020.40 Sq.yds. at R.S No.36	24,67,14,160	1,23,35,708	49,34,284	06/08/2021	74,01,424
		897333/2022 dated 02/09/2021	Gunadala (v), Vijayawada North (m) 1210 Sq.yds. at R.S No.34	1,86,34,000	9,31,700	3,72,680	06/08/2021	5,59,020

*C&AG Compliance Audit Report for the period ended March 2023 (Revenue)*

Sl. No	Name of the Office	Details of conversion proceedings	Location and extent of the land intended for Conversion	Basic value of the land (in ₹)	Conversion tax payable (in ₹)	Conversion tax paid (in ₹)	Payment date (in ₹)	Short collection of conversion tax (in ₹)
(1)	(2)	(3)	(4)	(5)	(6)=5% of (5)	(7)	(8)	(9)=(6)-(7)
2.	RDO Chittoor	2384/2021 dated 18/12/2021	Greamspet (v), Chittoor (m) 3,726.8 Sq.yds. in Sy.No.135/2B1 & 1,645.6 Sq.yds. in Sy. No. 136	4,41,07,404	22,05,370	13,23,430	09/12/2021	8,81,940
		2383/2021 dated 18/12/2021	Greamspet (v), Chittoor (m) Sq.yds. 2,565.20 at Sy. No.135/2B2	2,10,60,292	10,53,015	6,31,910	09/12/2021	4,21,105
		1845/2021 dated 30/09/2020	Kattamanchi Chittoor (m) Ac 0-72 cts. in 275/3A & Ac 0.67 cts. in 290/2B1	2,07,11,000	10,35,550	6,21,350	05/08/2021	4,14,200
		1891/2021 dated 25/11/2021	Thimmasamudram (v) Chittoor (m) Ac 1-06 cts. in 514/F1 & Ac 1-07 cts. in 514/B1 at	54,69,840	2,73,492	1,64,095	27/08/2021	1,09,397
		649/2021 dated 08/09/2021	Thimmasamudram (v) Chittoor (m) Ac 0.59 cts. in 451/2B, Ac 0.59 in 451/2C and Ac 1-22 cts. in 451/2D	1,24,80,000	6,24,000	3,74,400	16/08/2021	2,49,600
3.	RDO Nellore	1221/2021 dated 02/04/2022	Punjulurupadu (v) Venkatachalam (m) Ac 144-8625 cts. in Sy. Nos. 1,2-1,3,4 and 5	10,14,03,750	50,70,187	30,42,113	03/08/2021	20,28,074
4.	RDO Anakapalli	2334/2021 dated 29/12/2021	Anakapalli (municipality) Anakapalli (m) Ac 1-2450 cts.	2,36,55,000	11,82,750	4,76,000	18/09/2021	7,06,750

Sl. No	Name of the Office	Details of conversion proceedings	Location and extent of the land intended for Conversion	Basic value of the land (in ₹)	Conversion tax payable (in ₹)	Conversion tax paid (in ₹)	Payment date (in ₹)	Short collection of conversion tax (in ₹)
(1)	(2)	(3)	(4)	(5)	(6)=5% of (5)	(7)	(8)	(9)=(6)-(7)
5.	RDO Jammalamadugu	1064/2021 dated 27/08/21	Kanneluru (v), Jammalamadugu (m) Ac 3-06 cts. in Sy. 494/1C	2,39,92,848	11,99,642	7,19,790	05/05/2021	4,79,852
6.	RDO Visakhapatnam	2352/2021 dated 30/11/2021	Batajangala palem (v) Sabbavaram (m) Ac 7-12 cts. at Sy.Nos.172,179,181 and 192	1,92,24,000	9,61,200	5,75,910	31/7/2021 & 18/08/2021	3,85,290
7.	RDO Poddapuram	TANLCR012100 179464 dated 07/10/2021	Bendapudi (v), Thondangi (m) Ac 4-50 cts. in Sy.No. 246/2	1,71,00,000	8,55,000	5,13,000	21/08/2021	3,42,000
8.	RDO Ongole	268/2023 dated 15/02/2023	Budavada (v) Chimakurthy (m) Ac 2-33 cts. in Sy.No.230/2A1	62,91,000	3,14,550	1,79,430	13/10/2021	1,35,120
9.	Tahsildar Proddatur	1135/2021 dated 09/09/2021	Modameedipalle (v), Proddatur (m) Ac 2-23 cts. in Sy.No.435/1A & Ac 0.53 cts. in 435/2B	48,30,000	2,41,500	1,45,000	16/08/2021	96,500
						<b>Total</b>		<b>5,58,45,429</b>

**Annexure-3.1 (b)**  
**(Reference to Paragraph 3.1 ; Page no. 20)**  
**Short/Non-collection of penalty in cases of deemed conversions**

Sl. No.	Name of the Office	Details of conversion proceedings	Location of the land intended for Conversion & Type of Non-agricultural use	Extent of the land	Basic value of the land converted (in ₹)	Conversion tax payable (in ₹)	Conversion tax paid (in ₹)	Penalty payable (in ₹)	Penalty paid (in ₹)	Short collection (in ₹)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)=(7)-(9)+(8)-(10)
1.	RDO Visakhapatnam	2708 dated 11/11/2020	Pedamushidivada (v), Parawada (m) & Layout	Ac 6-03 cts. in Sy.No.249/5	9,33,92,640	28,01,779 (3% of (6))	28,01,856	14,00,889 (50 % of (7))	0	14,00,812
		1952/2022 dated 13/12/2022	Pendurthi (v), Pendurthi (m), & Layout	Sq.yds. 250.23 in Sy.No.177-2	25,02,280	1,25,114 (5% of (6))	1,33,500	1,25,114 (100% of (7))	0	1,16,728
		1900/2022 dated 5/12/2022	Pulagalipalem (v), Pendurthi (m) & Layout	Sq.yds. 400 in Sy.No.6-4	26,00,000	1,30,000 (5% of (6))	65,000	1,30,000 (100% of (7))	0	1,95,000
		1940/2022 dated 09/12/2022	Saripalli (v) Pendurthi (m) Layout	Sq.yds. 600 in Sy.Nos. 209-16 & 209-17	24,00,000	1,20,000 (5% of (6))	1,20,000	1,20,000 (100% of (7))	0	1,20,000
2.	RDO Tekkali	230/2022 dated 02/03/2022	Borubhadra (v) Santhabommali (m) Structure	Ac 4-0625 cts. in Sy.Nos. 256&258	44,68,750	2,23,437 (5% of (6))	2,36,226	2,23,437 (100% of (7))	98,931	1,11,717
3.	Tahsildar Ichapuram	747/2020 dated 18/12/2020	Aminsahpet (v) Ichapuram (m) Structure	Ac 2-29 cts. in Sy.Nos.40-3&40-6	2,99,25,720	8,97,772 (3% of (6))	8,97,772	4,48,886 (50% of (7))	45,100	4,03,786
									<b>Total</b>	<b>23,48,043</b>

**Appendix – 4.1**  
**(Reference to Paragraph 4.1.2.1; Page no. 27)**  
**Variation between existing values with proposed values in the market value forms**

Sl. No.	Year of revision	Name of the office	Form - I	Form - II	Form - III	Form - IV
1.	2022	DR, Bhimavaram	16.67 to 20.83	20	18.18 to 83.33	20 to 56.25
2.	10.08.2020		4.48 to 81.82	4.48 to 52.94	5.88 to 81.82	0 to 15.24
3.	10.08.2020	DR, Kakinada	22.45 to 45.45	0	10.17 to 45.45	10.17 to 45.45
4.	01.04.2022	DR, Narasaraopet	13 to 61	13 to 61	14.58 to 57.89	20 to 57.89
5.	10.08.2020	DR, Nellore	30.16 to 37.50	No existing rate	33.33	0 to 259
6.	01.08.2019	SR, Allagadda	7.14 to 11.11	7.14	8 to 11	7.69 to 10
7.	01.08.2019	SR, Ananthapalli	6.67 to 11.11	8.33 to 10	22.22 to 25	7.14 to 61.16
8.	10.08.2020	SR, Atmakur(SPSR_N)	3 to 13.79	2.85 to 5.55	3.84 to 14.28	5.88 to 1389.23
9.	10.08.2020	SR, Bhimadole	14.60 to 60	23.08 to 50	6.90 to 30.77	10 to 1500
10.	10.08.2020	SR, Giddalur	6.44 to 26.85	10.24 to 38.65	0 to 29.87	6.44 to 22.04
11.	10.08.2020	SR, Kuppam	25.34 to 94.44	53.20	13.6 to 94.44	9 to 60
12.	10.08.2020	SR, Lakkireddipally	6.81 to 7.27	0	6.80 to 10.58	0.68 to 7.93
13.	10.08.2020	SR, Madanapalle	20	20	20	20
14.	10.08.2020	SR, Samalkota	8.57 to 19.15	18.53 to 29.03	26.44 to 31.94	0 to 23.69
15.	10.08.2020	SR, Santanuthalapadu	1 to 51.5	20	13.6 to 65.29	51.51 to 81.81
16.	10.08.2020	SR, Siddout	10.25 to 10.6	9.84	7.58 to 10.33	10 to 10.75
17.	10.08.2020	SR, Thadipatri	0 to 26.32	0 to 9.26	4.17 to 26.32	0 to 481
18.	10.08.2020	SR, Tanuku	25 to 114	14.28 to 42.86	23 to 46.15	28.13 to 188
19.	01.08.2019	SR, Bandi atmakur	11.11 to 15.38	13.63	10	10
20.	10.08.2020	SR,Pathikonda	7.47 to 39.86	No values in this form	32.57 to 89.39	8.23 to 172.73
21.	10.08.2020	SR,Pithapuram	4.17 to 30.4	21.21 to 26.76	23.71 to 53.26	4.8 to 38.53
22.	01.08.2019	SR,Sompeta	10	10 to 50.91	10	10

**Appendix – 4.2**  
**(Reference to Paragraph 4.1.2.2 ; Page no. 29)**  
**Undervaluation of properties - In the cases where lands were converted to non-agricultural purposes**

Sl. No.	Name of the office	Document number/ Year	Classification	Date of Registration	Undervaluation (in ₹)	Duties leviable (in ₹)	Duties levied (in ₹)	Short levy of Duties (in ₹)
1.	DR, Bukkapatnam	2708/2022	Gift deed	01.07.2022	70,05,400	1,56,168	9,200	1,46,968
2.	DR, Cuddapah	9776/2022	Sale deed	21.09.2022	2,00,25,000	17,69,625	2,67,750	15,01,875
3.	DR, Cuddapah	4700/2022	Sale deed	27.05.2022	13,50,512	2,21,288	1,20,060	1,01,228
4.	DR, Parvathipuram	4929/2021	Sale deed	29.11.2021	51,21,200	4,28,340	44,250	3,84,090
5.	SR, Giddalur	1260/2023	Sale deed	27.02.2023	10,74,281	88,071	7,500	80,571
6.	SR,Santanuthalapadu	3717/2022	Sale deed	12.08.2022	1,93,60,000	18,15,000	3,63,100	14,51,900
7.		3817/2022	Sale deed	20.08.2022	1,43,26,000	13,43,100	2,68,650	10,74,450
8.		4153/2022	Sale deed	12.09.2022	72,60,000	7,79,543	2,35,050	5,44,493
9.		3716/2022	Sale deed	12.08.2022	77,40,000	7,26,000	1,45,600	5,80,400
10.		3729/2022	Sale deed	16.08.2022	29,51,500	2,76,788	55,425	2,21,363
11.	SR, Thadipatri	6024/2022	Partition deed	18.06.2022	30,89,000	1,20,533	31,540	88,993
			<b>Total</b>		<b>8,93,02,893</b>			<b>61,76,331</b>

**Appendix-4.3**  
**(Reference to Paragraph 4.1.2.2 ; Page no. 31)**  
**Cases where applicable market values for lands abutting NH/ SH/ ZPP/ MPP roads were not considered**

Sl. No.	Name of the office	Classification	Document number/Year	Date of registration	Undervaluation (in ₹)	Duties leviable (in ₹)	Duties levied (in ₹)	Short levy (in ₹)
1.	DR, Bukkapatnam	Sale deed	679/2021	03.03.2021	7,93,120	84,084	24,650	59,434
2.	DR, Vizianagaram	DGPA	2474/2022	23.05.2022	2,08,42,500	6,25,275	4,16,850	2,08,425
3.	DR, Vizianagaram	DGPA	2471/2022	23.05.2022	2,05,72,500	6,17,175	4,11,450	2,05,725
4.	DR, Vizianagaram	DGPA	2470/2022	23.05.2022	1,87,53,000	5,62,590	3,75,060	1,87,530
5.	SR, Kuppam	Sale deed	3090/2020	23.06.2020	11,96,800	1,35,135	45,475	89,660
6.	SR, Madanapalle	Sale deed	6354/2022	13.07.2022	96,72,930	11,02,125	3,78,000	7,24,125
7.	SR, Nuzvidu	Partition deed	8342/2021	23.12.2021	2,89,96,500	7,76,179	3,56,540	4,19,669
8.	SR, Nuzvidu	Sale deed	10257/2022	10.11.2022	64,82,700	9,11,452	4,26,100	4,85,352
9.	SR, Tanuku	Sale deed	7475/2022	19.10.2022	52,15,000	11,87,250	7,96,225	3,91,025
			<b>Total</b>		<b>11,25,25,050</b>			<b>27,70,945</b>

**Appendix-4.4**  
**(Reference to Paragraph 4.1.2.2 ; Page no. 31)**  
**Cases where full extent of structure, stilt area and area left for roads & amenities were excluded/ not considered**

Sl. No.	Name of the office	Classification	Document number & Year	Date of registration	Undervaluation (in ₹)	Duties leviable (in ₹)	Duties levied (in ₹)	Short levy (in ₹)
1.	DR, Kakinada	DGPA	8783/2022	13.07.2022	3,24,02,000	12,92,920	9,68,900	3,24,020
2.	DR, Kakinada	DGPA	2333/2023	23.02.2023	1,89,00,800	11,00,288	9,11,400	1,88,888
3.	DR, Narasaraopet	Release/Conveyance	5780/2023	13.03.2023	35,40,200	4,90,788	3,31,480	1,59,308
4.	DR, Parvathipuram	DGPA	4627/2021	08.10.2021	1,56,08,601	5,63,160	5,34,560	28,600
5.	DR, Parvathipuram	DGPA	4209/2021	18.09.2021	98,96,500	7,69,065	6,70,100	98,965
6.	DR, Visakhapatnam	Sale deed	3818/2022	11.04.2022	11,32,000	15,17,049	14,32,150	84,899
7.	DR, Visakhapatnam	Sale deed	3817/2022	11.04.2022	5,76,800	17,86,210	17,42,950	43,260
8.	SR, Anandapuram	DGPA	2513/2022	25.03.2022	8,79,81,400	22,66,844	13,88,100	8,78,744
9.	SR, Bandi Atmakur	Sale deed	1883/2022	24.03.2022	5,01,106	1,42,208	1,04,625	37,583
10.	SR, Pedaganyada	DGPA	4596/2021	22.09.2021	2,79,25,100	49,97,601	47,18,350	2,79,251
11.	SR, Pithapuram	Sale deed	6075/2022	14.06.2022	8,22,187	6,61,874	6,00,210	61,664
12.	SR, Santanuthalapadu	DGPA	3850/2022	23.08.2022	55,53,232	4,66,170	4,19,300	46,870
13.	SR, Sompeta	DGPA	764/2023	09.03.2023	1,80,83,500	2,75,165	94,830	1,80,335
				<b>Total</b>	<b>22,29,23,426</b>			<b>24,12,387</b>

**Appendix-4.5**  
**(Reference to Paragraph 4.1.2.2; Page no. 31)**  
**Undervaluation due to non-consideration of market value in previous transaction**

Sl. No.	Name of the office	Classification	Document number/ Year	Date of registration	Undervaluation (in ₹)	Duties leviable (in ₹)	Duties levied (in ₹)	Short levy (in ₹)
1.	SR Madurawada	DGPA	2457/2023 & 2458/2023	24.03.23	1,09,00,000	26,60,377	25,51,800	1,08,577
				<b>Total</b>	<b>1,09,00,000</b>			<b>1,08,577</b>

**Appendix-4.6**  
**(Reference to Paragraph 4.1.2.2 ; Page no. 33)**  
**Undervaluation of properties due to considering incorrect values by registering authorities**

Sl. No.	Name of the office	Classification	Document number/Year	Date of registration	Undervaluation (in ₹)	Duties leviable (in ₹)	Duties levied (in ₹)	Short levy (in ₹)
1.	DR, Bhimavaram	Sale deed	1857/2020	21.05.2020	64,00,000	7,26,000	2,45,955	4,80,045
2.	DR, Bhimavaram	Sale deed	2202/2020	16.06.2020	2,33,81,880	26,52,441	8,98,800	17,53,641
3.	DR, Bhimavaram	DGPA	6033/2021	23.08.2021	2,00,94,000	2,46,840	45,900	2,00,940
4.	DR, Bhimavaram	Sale deed	2204/2020	16.06.2020	80,70,480	9,15,486	3,10,200	6,05,286
5.	DR, Bhimavaram	Sale deed	2976/2022	25.03.2022	78,80,000	7,26,000	1,35,000	5,91,000
6.	DR, Bhimavaram	Sale deed	2205/2020	16.06.2020	67,20,000	7,62,300	2,58,330	5,03,070
7.	DR, Bhimavaram	Settlement deed	2753/2022	21.03.2022	61,20,400	1,51,008	35,750	1,15,258
8.	DR, Bhimavaram	Sale deed	2206/2020	16.06.2020	48,31,400	5,48,130	1,85,775	3,62,355
9.	DR, Bhimavaram	Settlement deed	2754/2022	21.03.2022	46,98,000	1,16,160	27,750	88,410
10.	DR, Bhimavaram	Sale deed	2208/2020	16.06.2020	32,68,060	3,70,805	1,25,700	2,45,105
11.	DR, Bhimavaram	Sale deed	2207/2020	16.06.2020	29,11,400	3,30,330	1,11,975	2,18,355
12.	DR, Bhimavaram	Sale deed	2203/2020	16.06.2020	21,79,040	2,47,203	83,775	1,63,428
13.	SR, Ananthapalli	Partition deed	1149/2023	24.02.2023	56,37,280	1,10,559	15,950	94,609
			<b>Total</b>		<b>10,21,91,940</b>			<b>54,21,502</b>

**Appendix-4.7**  
**(Reference to Paragraph 4.1.2.2 ; Page no. 34)**  
**Cases where value of specific/nearby door number was not considered**

Sl. No.	Name of the office	Document number/Year	Classification	Date of registration	Undervaluation (in ₹)	Duties leviable (in ₹)	Duties levied (in ₹)	Short levy (in ₹)
1.	DR, Bhimavaram	10468/2022	Settlement deed	10.11.2022	31,93,600	2,65,552	2,01,780	63,772
2.	DR, Cuddapah	4435/2022	Settlement deed	19.05.2022	1,42,52,592	6,25,452	3,40,400	2,85,052
3.	SR, Pendurthi	625/2023	Settlement deed	02.02.2023	5,49,700	1,19,974	1,09,180	10,794
4.	SR, Sompeta	988/2020	Sale deed	17.06.2020	43,07,400	6,02,580	2,79,530	3,23,050
5.	SR, Sompeta	1968/2020	Sale deed	26.11.2020	40,05,000	5,60,250	2,59,880	3,00,370
6.	SR, Sompeta	1939/2020	Sale deed	21.11.2020	32,47,500	4,54,425	2,10,250	2,43,475
7.	SR, Sompeta	1969/2020	Sale deed	26.11.2020	31,15,000	4,35,750	2,02,130	2,33,620
			<b>Total</b>		<b>3,26,70,792</b>			<b>14,60,133</b>

## Appendix-4.8

(Reference to Paragraph 4.1.2.4 (I); Page no. 36)

## (a) Non-monitoring of deductions of TDS

Sl. No.	Name of the office	Document number/ Year	Date of registration	Value of TDS (in ₹)
1.	DR, Eluru	15018/2022	06.12.2022	1,33,000
2.	DR, Eluru	12343/2022	12.10.2022	1,35,000
3.	DR,Kakinada	3620/2023	23.03.2023	2,11,330
4.	DR, Nellore	2215/2023	19.01.2023	92,360
5.	DR, Vijayawada	1880/2023	10.02.2023	1,61,560
6.	DR, Vijayawada	13333/2022	29.10.2022	1,67,000
7.	SR Giddalur	5604/2022	17.09.2022	70,000
8.	SR,Gudivada	2147/2023	09.03.2023	1,50,000
9.	SR, Kadiri	8279/2022	18.08.2022	96,000
10.	SR,Kankipadu	6343/2022	20.08.2022	2,57,600
11.	SR, Madanapalle	12504/2022	18.11.2022	1,14,000
12.	SR, Pedagantyada	6514/2022	08.12.2022	1,20,000
13.	SR, Santanuthalapadu	483/2023	23.01.2023	77,440
14.	SR, Tanuku	5716/2022	08.08.2022	1,97,200
15.	SR, Tanuku	5714/2022	08.08.2022	64,000
			<b>Total</b>	<b>20,46,490</b>

## (b) TDS liability of ₹ 83.94 lakh in 53 documents relating to the period prior to issue of instructions for furnishing Form-26QB

Sl. No.	Name of the office	Document number/Year	Date of registration	Value of TDS (in ₹)
1.	DR Bhimavaram	6311/2022	17.06.2022	1,45,800
2.	DR, Eluru	8022/2022	07.07.2022	2,10,290
3.	DR, Eluru	6461/2022	28.05.2022	1,64,920
4.	DR, Eluru	4356/2022	06.04.2022	2,75,000

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Sl. No.	Name of the office	Document number/Year	Date of registration	Value of TDS (in ₹)
5.	DR, Cuddapah	5050/2022	24.05.2022	3,34,760
6.	DR, Cuddapah	5049/2022	24.05.2022	2,69,940
7.	DR, Cuddapah	4239/2022	11.05.2022	2,76,080
8.	DR, Nandyal	13116/2022	04.08.2022	1,14,000
9.	DR, Nandyal	7742/2022	27.07.2022	75,000
10.	DR, Nandyal	6826/2022	10.07.2022	65,000
11.	DR, Vijayawada	6220/2022	26.05.2022	1,55,700
12.	DR, Vijayawada	5631/2022	07.05.2022	1,75,040
13.	DR, Vijayawada	3948/2022	30.03.2022	1,68,220
14.	DR, Vijayawada	10460/2021	06.11.2021	1,64,200
15.	DR, Vijayawada	9032/2021	01.10.2021	1,53,500
16.	DR, Vijayawada	4544/2021	05.06.2021	1,58,100
17.	DR, Vijayawada	3463/2021	12.04.2021	1,56,130
18.	DR, Kakinada	6477/2022	26.05.2022	2,65,390
19.	SR Giddalur	3992/2022	24.06.2022	51,180
20.	SR, Kadiri	6926/2022	18.07.2022	2,30,000
21.	SR, Kadiri	5169/2022	10.06.2022	1,75,000
22.	SR, Kadiri	5140/2022	10.06.2022	75,000
23.	SR, Madanapalle	13149/2022	06.12.2022	1,01,200
24.	SR, Madanapalle	6149/2022	06.07.2022	1,07,240
25.	SR, Madurawada	5731/2022	18.07.2022	4,05,000
26.	SR, Madurawada	3430/2022	21.04.2022	2,79,180
27.	SR, Pedagantyada	3217/2022	28.06.2022	79,920
28.	SR, Pedagantyada	3192/2022	27.06.2022	1,15,000
29.	SR, Pedagantyada	2650/2022	27.05.2022	1,17,370
30.	SR, Pedagantyada	753/2022	18.02.2022	1,19,395

Sl. No.	Name of the office	Document number/Year	Date of registration	Value of TDS (in ₹)
31.	SR, Pedagantyada	5576/2021	12.11.2021	1,10,440
32.	SR, Pedagantyada	5456/2021	11.11.2021	1,19,425
33.	SR, Santanuthalapadu	3445/2022	22.06.2022	85,540
34.	SR, Santanuthalapadu	1776/2022	23.03.2022	62,500
35.	SR, Santanuthalapadu	261/2022	20.01.2022	1,10,160
36.	SR, Santanuthalapadu	5411/2021	18.12.2021	1,35,630
37.	SR, Santanuthalapadu	4974/2021	29.11.2021	1,21,970
38.	SR, Thadipatri	7034/2022	14.07.2022	80,000
39.	SR, Thadipatri	4761/2022	13.05.2022	80,710
40.	SR, Thadipatri	3633/2022	11.04.2022	73,430
41.	SR, Tanuku	5499/2022	29.07.2022	63,000
42.	SR, Tanuku	5347/2022	25.07.2022	1,58,880
43.	SR, Gudivada	6482/2022	08.07.2022	2,83,850
44.	SR, Kankipadu	4341/2022	09.06.2022	2,40,000
45.	SR, Kankipadu	4245/2022	06.06.2022	2,02,670
46.	SR, Kankipadu	649/2022	28.01.2022	1,76,180
47.	SR, Kankipadu	6377/2021	05.11.2021	5,27,850
48.	SR, Kankipadu	6367/2021	05.11.2021	1,82,840
49.	SR, Nuzvidu	3575/2022	29.04.2022	62,000
50.	SR, Nuzvidu	3528/2022	27.04.2022	51,000
51.	SR, Nuzvidu	3091/2022	07.04.2022	1,19,470
52.	SR, Pathikonda	4410/2022	26.07.2022	97,780
53.	SR, Pathikonda	5501/2021	17.09.2021	66,000
			<b>Total</b>	<b>83,93,880</b>

**Appendix 4.9**  
**(Reference to Paragraph 4.1.2.4 (II) ; Page no. 36)**  
**Non-compliance with C&IGRS instructions relating to Partition deeds (Conveyance)**

Sl. No.	Name of the office	Document number/Year	Date of registration	Duties leviable (in ₹)	Duties levied (in ₹)	Short levy (in ₹)
1.	DR, Bukkapatnam	1386/2023	27.03.2023	8,38,665	3,90,020	4,48,645
2.	DR, Kurnool	8580/2022	05.05.2022	16,21,125	2,34,280	13,86,845
3.	SR, Kadiri	8923/2022	01.09.2022	1,55,340	76,330	79,010
	<b>Total</b>					<b>19,14,500</b>

**Appendix 4.10**  
**(Reference to Paragraph 4.1.2.4 (III); Page no. 36)**  
**Short collection of duties in DGPA's**

Sl. No.	Name of the office	Document number/Year	Date of registration	Duties leviable (in ₹)	Duties levied (in ₹)	Short levy (in ₹)
1.	DR, Bukkapatnam	1451/2022	16.04.2022	1,02,28,295	9,31,240	92,97,055
2.	DR, Kurnool	2462/2023	16.02.2023	6,31,425	4,88,330	1,43,095
3.	DR, Narasaraopet	28691/2022	22.11.2022	5,57,108	5,11,710	45,398
4.	DR, Nellore	16635/2022	14.10.2022	1,79,260	83,100	96,160
5.	DR, Vizianagaram	5013/2022	16.07.2022	3,77,712	2,37,360	1,40,352
6.	DR, Vizianagaram	5483/2022	02.08.2022	3,77,651	3,05,050	72,601
7.	SR, Patamata	1251/2023	28.01.2023	4,38,930	3,18,550	1,20,380
8.	SR, Patamata	441/2023	06.01.2023	54,32,199	50,00,260	4,31,939
9.	SR, Patamata	14020/2022	22.10.2022	1493893	12,89,900	2,03,993
	<b>Total</b>					<b>1,05,50,973</b>

**Appendix-4.11**  
**(Reference to Paragraph 4.1.2.4 (IV) ; Page no. 37)**  
**Non-inclusion of GST component while computing AAR in lease deeds**

Sl. No.	Name of the office	Document number/ Year	Date of registration	Duties leviable (in ₹)	Duties levied (in ₹)	Short levy (in ₹)
1.	DR, Kurnool	13863/2022	30.08.2022	12,53,866	11,88,720	65,146
2.	DR, Narasaraopeta	17056/2022	21.07.2022	4,13,986	3,70,985	43,001
3.	DR, Narasaraopeta	11046/2022	02.06.2022	1,67,258	1,41,800	25,458
4.	SR, Gudivada	5812/2021	18.08.2021	5,91,664	5,19,900	71,764
5.	SR, Madanapalle	14103/2022	22.11.2022	5,70,521	5,35,600	34,921
6.	SR, Vissannapeta	4587/2022	22.06.2022	2,53,166	2,14,710	38,456
	<b>Total</b>					<b>2,78,746</b>

**Appendix – 4.12**  
**(Reference to Paragraph 4.2.1; Page no. 39)**  
**Misclassification of Mortgage Deed as Deposit of Title Deeds**

Sl. no.	Name of the office	Document no./ Year	Loan amount on which duties to be leviable	Stamp duty to be collected	Stamp duty (SD) collected	Registration fee (RF) to be collected	RF collected	Short collection of SD	Short collection of RF	Total
(1)	(2)	(3)	(4)	(5)=0.5% of col.4	(6)	(7)=0.1% of (4)	(8)	(9)=(5) - (6)	(10)=(7)-(8)	(11)=(9)+(10)
1.	DR, Amalapuram	150/2020	1,100	5.50	0.01	1.10	0.10	5.49	1.00	6.49
2.	DR, Narasaraopet	5534/2019	250	1.25	0.01	0.25	0.25	1.24	0.00	1.24
3.	SR, Gunadala	5286/2018	2,670	13.35	0.03	2.67	0.10	13.32	2.57	15.89
4.	SR, Kadiri	3994/2021	85,500	427.50	0.50	85.50	0.10	427.00	85.40	512.40
5.	SR, Kovvur	2029/2019	560	2.80	0.01	0.56	0.10	2.79	0.46	3.25
6.	SR, Lankalapalem	4118/ 2020	230	1.15	0.01	0.23	0.10	1.14	0.13	1.27
7.	SR, Nandigama	97/2020	300	1.50	0.01	0.30	0.10	1.49	0.20	1.69
8.	SR, Prathipadu	4849/2018	800	4.00	1.00	0.80	0.10	3.00	0.70	3.70
	<b>Total</b>								<b>Total</b>	<b>545.93</b>

**Appendix – 4.13 (a)**  
**(Reference to Paragraph 4.2.2; Page no. 40)**  
**Misclassification of ‘Settlement’ as ‘Partition’**

Sl. No.	Name of the office	Document no./ Year	Value of the properties settled	Stamp duty (SD) leviable	Registrati on fee (RF) leviable	SD levied	RF levied	Short levy of SD	Short levy of RF	Total short levy
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)=(5) - (7)	(10)=(6) - (8)	(11)=(9)+(10)
1.	DR, Ananthapur	6210/2021	1,463.92	29.28	0.10	7.32	0.01	21.96	0.09	22.05
2.	DR, Chittoor	4928/2019	151.55	3.03	0.10	1.22	0.01	1.81	0.09	1.90
3.	DR, Cuddapah	1103/2020	126.84	3.81	0.10	0.61	0.01	3.20	0.09	3.29
4.	DR, Nandyal	13399/2019	449.61	8.99	0.10	3.76	0.01	5.23	0.09	5.32
5.		11713/2018	134.44	2.69	0.10	1.34	0.01	1.35	0.09	1.44
6.	DR, Ongole	2714/2021	501.92	10.04	0.10	2.54	0.01	7.50	0.09	7.59
7.	SR, Jangareddigudem	7931/2020	197.04	3.94	0.10	1.97	0.01	1.97	0.09	2.06
8.		3739/2018	84.35	1.69	0.10	0.67	0.01	1.02	0.09	1.11
9.	SR, Kakumanu	869/2018	107.85	2.16	0.10	0.58	0.01	1.58	0.09	1.67
10.	SR, Kollipara	892/2020	74.24	1.48	0.10	0.33	0.01	1.15	0.09	1.24
11.	SR, Narsapur	5496/2018	3,753.00	75.06	0.10	0.50	0.01	74.56	0.09	74.65
12.		1106/2019	322.00	6.44	0.10	3.22	0.01	3.22	0.09	3.31
13.		1655/2019	178.20	3.56	0.10	1.98	0.01	1.58	0.09	1.67
14.	SR, Rajam	162/2018 (including undervaluation of properties due to non-considering the rate of ₹ 30 lakh per acre applicable to lands abutting NH/SH/MPP Roads)	441.30	8.83	0.10	1.95	0.01	6.88	0.09	6.97
15.		3706/2017	63.63	1.27	0.10	0.34	0.01	0.93	0.09	1.03
16.	SR, Thadipatri	9070/2020	469.48	9.39	0.10	4.69	0.01	4.70	0.09	4.79
									<b>Total</b>	<b>140.08</b>

**Appendix – 4.13 (b)**  
**(Reference to Paragraph 4.2.2; Page no. 40)**  
**Short levy of duties and fee due to misclassification of registered documents**

Sl. No.	Name of the office	Document no./ Year	Nature of the document considered for chargeability	Nature of the document as per recitals	Chargeable value	Stamp duty (SD) leviable	SD levied	TD leviable	TD levied	RF leviable	RF levied	Short levy of duties
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)=(7) + (9) + (11) - (8) - (10) - (12)
1.	DR, Bhimavaram	3579/2019	Settlement to family members	Settlement to others	183.16	5.49	3.66	0	0	0.10	0.10	1.83
2.	DR, Kurnool	10314/2021	Development agreement	DGPA	1,122.94	11.23	5.61	0	0	0.20	0.20	5.62
3.	SR, Dwarakanagar	1643/2019	Development agreement	DGPA	238.81	2.39	1.28	0	0	0.20	0.20	1.11
4.	SR, Nidadavole	2981/2018	Settlement to family members	Gift in favour of relatives	96.54	1.93	1.93	1.45	0	0.10	0.10	1.45
5.	SR, Tadepalligudem	33/2019 (Bk-IV)	Agreement	Partition among others	1,169.57	23.39	0.00	0	0	0.01	0.01	23.39
6.	SR, Thadipatri	3345/2018	GPA in favour of family members	GPA in favour of others	480.91	4.81	0.01	0	0	0.20	0.20	4.80
7.	SR, Tanuku	6044/2020	Construction agreement	Partition among others	224.07	4.48	2.04	0	0	0.01	0.20	2.25
											<b>Total</b>	<b>40.45</b>

**Appendix – 4.14**  
**(Reference to Paragraph 4.3.1; Page no. 42)**  
**Non-consideration of rate for main survey numbers, survey numbers mentioned in boundaries or nearest house numbers**

Sl. No.	Name of the office	Document No./Year & Nature of deed	Revenue village/Survey Numbers - (Extent of land)	Details of undervaluation	chargeable value to be adopted	SD Leviable	TD Leviable	RF leviable	Duties levied	Short levy (₹ in lakh)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)= (7)+(8) +(9)-(10)
1	DR, Chittoor	1746/2020 Sale deed	Thimmasamudram Sy.no.451/2B-ac. 0.59 ct. Sy.no.451/2C-ac. 0.59 ct. Sy.no.451/2D-ac. 1.22 ct. Total extent- ac. 2.4 ct.	Main Sy.no. for the sub-divisions was 451 and the rate per acre was ₹ 96,64,000  Market value to be adopted= ac. 2.4 ct.*₹96,64,000 per acre = ₹2,31,93,600	231.94	11.60	3.48	2.32	7.21	10.19
2		1221/2021 Sale deed	Kattamanchi village, nearest door number is 22-343 Total extent-971.11 sq.yd.	Market value to be adopted= sq.yd. 971.11*₹12,650 per sq.yd. = ₹ 1,22,84,541	122.85	6.14	1.84	1.23	3.97	5.24
3	SR, Chilamathur	2850/2018 Sale deed	Palasamudram/ Sy.no.191/5-ac. 5.20 ct. Sy.no.216/3-ac. 9.48 ct. Sy.no.192/1-ac. 1.38 ct.  Total Extent- ac. 16.06 ct.	Rate for Sy.no 191/5 was ₹12,10,000 per acre (191/5 was in boundaries of 216/3 and 192/1)  Market value to be adopted- ac. 16.06 ct. *₹12,10,000 per acre= ₹1,94,32,600	194.33	9.72	2.91	1.94	7.29	7.28
4		3583/2018 Sale deed	Koduru Sy.no.751/6B2B- ac. 4.00 ct. Sy.no.754/1A-ac. 0.37 ct. Sy.no.754/1B-ac. 0.38 ct. Sy.no.754/4B-ac. 2.25 ct. Total extent-ac. 7.0 ct.	Main Sy.no for the sub-divisions is 754 and the rate per acre was ₹ 24,20,000 per acre  Market value to be adopted= ac. 7.00 ct. * ₹24,20,000 per acre= ₹1,69,40,000	169.40	8.47	2.54	1.69	7.55	5.15

Sl. No.	Name of the office	Document No./Year & Nature of deed	Revenue village/ Survey Numbers - (Extent of land)	Details of undervaluation	chargeable value to be adopted	SD Leviable	TD Leviable	RF leviable	Duties levied	Short levy
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)= (7)+(8) + (9)-(10)
5	SR, Gajuwaka	4488/2019 Sale deed	Gajuwaka, nearest door number is 31-34-137 Total extent- 540 sq.yd	Market value to be adopted= 540 sq.yd*₹ 27,000 per sy.yd. =₹1,45,80,000	145.80	7.29	2.19	1.46	7.57	3.37
6	SR, Gudur	2584/2019 Sale deed	K. Nagalapuram Sy.no.50-A/1-ac. 4.12 ct.	Main Sy.no. for the sub-divisions is 50 for which rate was ₹20,00,000 per acre  Market value to be adopted= ac. 4.12 ct.*₹20,00,000 per acre = ₹ 82,40,000	82.40	4.12	1.24	0.82	0.97	5.21
7	SR, Kallur	4366/2019 Sale deed	Kallur/ Sy.no.38- ac. 5.58 ct. Sy.no.39-ac. 0.77 ct.  Total extent- ac. 6.35 ct.	Sy.no. 39 is in boundary of scheduled property and the rate was ₹1,54,88,000 per acre  Market value to be adopted= ac. 6.35 ct. * ₹1,54,88,000 per acre = ₹ 9,83,48,800	983.49	49.17	14.75	9.83	16.14	57.61
8	SR, Palakol	763/2019 Sale agreement with possession cum GPA	Kontheru/ Sy.no.416-2A -ac. 3.21 ct.	Sy.no. 416/3A is on western boundary of the scheduled property and the rate per acre was ₹ 62,92,000  Market value to be adopted= Ac. 3.21 ct.* ₹ 62,92,000 per acre = ₹ 2,01,97,320	201.97	10.10	0	0.20	2.38	7.92

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Sl. No.	Name of the office	Document No./Year & Nature of deed	Revenue village/ Survey Numbers - (Extent of land)	Details of undervaluation	chargeable value to be adopted	SD Leviable	TD Leviable	RF leviable	Duties levied	Short levy
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)= (7)+(8) + (9)-(10)
9		2145/2018 Sale deed	Chintaparru/ Sy.no.149/2- ac. 2.36 ct.	147/1B is in boundary of scheduled property and the rate per acre was ₹48,40,000 Market value to be adopted= Ac. 2.36 ct.*₹48,40,000=₹1,14,22,400	114.22	5.71	1.71	1.14	1.95	6.61
10	SR, Rayachoti	425/2020 Sale deed	Chilamathur Sy.no.181/3B-ac. 0.71 ct. Sy.no.182/1-ac. 0.55 ct. Sy.no.182/3-ac. 0.60 ct. Total extent-ac. 1.86 ct.	Sy.no.182/1 in boundary of scheduled property and the rate per acre was ₹ 59,00,000 Market value to be adopted= Ac. 1.86 ct. * ₹ 59,00,000= ₹ 1,09,74,000	109.74	5.49	1.65	1.10	6.86	1.38
									<b>Total</b>	<b>109.96</b>

**Appendix – 4.15**  
**(Reference to Paragraph 4.3.2 ; Page no. 42)**  
**Incorrect adoption of Market Value/ extent of land**

Sl. No.	Name of the office	Document no./ Year/ Classification	Revenue village/Survey number/extent of the property	Market value (MV) to be adopted	Stamp duty (SD) to be levied	Transfer duty (TD) to be levied	Registration fee (RF) to be levied	Duties levied	Short levy
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)=(6) + (7) + (8) - (9)
1	SR, Adoni	5897/2019 Sale deed	Sadapuram 354-2B2A2- Ac. 2.25 ct.	Ac 2.25 ct.*4,840 Sq. yd.* ₹1,800 per Sq. yd= ₹1,96,02,000	9.80	2.94	1.96	4.22	10.48
2		5898/2019 Sale deed	Sadapuram 354-2B2A1- Ac 0.50 ct.	Ac 0.50 ct.*4,840 Sq. yd.* ₹1,800 per Sq. yd. = ₹43,56,000	2.18	0.65	0.44	0.94	2.33
3		5899/2019 Sale deed	Sadapuram 354-2B1A Ac 01.00 ct.	Ac 1.00 ct.*4,840 Sq. yd.* ₹1,800 per Sq. yd. = ₹87,12,000	4.36	1.31	0.87	1.88	4.66
4		2731/2019 Sale deed	Sadapuram 341/1- Ac 0.40 ct. 342/1- Ac 1.25 ct. Total extent-Ac. 1.65 ct.	Ac. 1.65 ct.*4,840 Sq. yd.*₹1,800 per Sq. yd. = ₹1,43,74,800	7.19	2.16	1.44	6.93	3.86
5	SR Gajuwaka	2394/2020 Sale deed	Kurmannapalem D.No.31-39-1 440 Sq,yd	440 Sq. yd ₹ 32,500 per Sq. yd -₹1,43,00,000	7.15	2.15	1.43	6.61	4.12

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Sl. No.	Name of the office	Document no./ Year/ Classification	Revenue/Survey number/extent of the property	Market value (MV) to be adopted	Stamp duty (SD) to be levied	Transfer duty (TD) to be levied	Registration fee (RF) to be levied	Duties levied	Short levy
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)=(6) + (7) + (8) - (9)
6	SR, Kallur	13471/2018 Sale deed	Munagalapadu in Kurnool Municipal Corporation limits Sy.No. 154 & 155 (identified in prohibited properties list) Ac. 08.00 ct.	Ac. 8.00 ct. *4,840 Sq. yd * ₹1,250 per Sq. yd = ₹4,84,00,000	24.20	7.26	4.84	7.20	29.10
7	SR Nuzvidu	6704/2020 GPA	Nuziveedu, D.No.7-254 1687.224 Sq.yd.	1,687.224 Sq. yd * ₹19,500 per Sq. yd = ₹3,29,00,868	3.29	0	0.20	1.30	2.19
								<b>Total</b>	<b>56.74</b>

**Appendix – 4.16**  
**(Reference to Paragraph 4.3.3; Page no. 43)**  
**Undervaluation of properties due to incorrect adoption of classification of land**

Sl. No.	Name of the office	Document no. /Year & Classification	Chargeable value	Stamp (SD) leviable	Registration fee (RF) leviable	Transfer duty (TD) leviable	Total duties levied	Short levy
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)=(5)+(6)+(7) - (8)
1	DR, Kurnool	13104/2021 Partition Deed	4,872.82	48.73	0	0.01	37.40	11.34
2		15059/2021 Sale Deed	87.12	4.36	1.31	0.87	3.69	2.85
3	SR, Madanapalle	6519/2021 Sale Deed	600.01	30.00	9.00	6.00	14.96	30.04
4	SR, Nuzvidu	8226/2021 Sale Deed	118.40	5.92	1.78	1.18	3.59	5.29
5	SR, Rayachoti	6179/2020 Release Deed	87.00	2.61	0	0.10	1.11	1.60
							<b>Total</b>	<b>51.12</b>

**Appendix – 4.17**  
**(Reference to Paragraph 4.3.4; Page no. 43)**  
**Non-consideration of total extent of property in DGPA/GPA documents**

Sl. No.	Name of the office	Document no. /Year & Classification	Cost of development /Value of property	Stamp duty (SD) leviable	Registration fees (RF) leviable	Duties leviable	Duties levied	Short levy
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)= (7)- (8)
1	DR Chittoor	6935/2020 GPA	2,207.04	22.07	0.20	22.27	11.99	10.28
2	DR, Eluru	7124/2021 DGPA	874.10	8.74	0.20	8.94	4.96	3.98
3	DR, Kakinada	7908/2021 DGPA	965.58	9.65	0.20	9.85	5.30	4.55
4	SR Kadiiri	10814/2019 DGPA	271.04	2.71	0.20	2.91	1.06	1.85
5	SR, Kallur	6582/2018 DGPA	432.01 (including ₹141.61 lakh towards cost of construction)	4.32	0.20	4.52	2.08	2.44
6	SR, Kovvur	2403/2019 GPA	248.58	2.48	0.20	2.68	1.61	1.07
							<b>Total</b>	<b>24.17</b>

**Appendix – 4.18**  
**(Reference to Paragraph 4.3.5; Page no. 44)**  
**Properties undervalued due to non-inclusion of cost of structures**

Sl. No.	Name of the office	Document no./Year & Classification	Chargeable value to be considered	Chargeable value considered	Stamp duty (SD) leviable	Registration fee (RF) leviable	Total duties levied	Short levy of duties
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)=(6)+(7)-(8)
1.	DR, Kurnool	5220/2022 DGPA	2,128.09	1,185.80	21.28	0.20	1.45	20.03
2.	SR, Adoni	5534/2019 DGPA	678.50	79.31	6.78	0.20	1.79	5.19
							<b>Total</b>	<b>25.22</b>

**Appendix – 4.19**  
**(Reference to Paragraph 4.4.1; Page no. 45)**  
**Distinct matter of 'Partition' in DGPAs**

Sl. No.	Name of the office	Document no./Year & Classification	Cost of development	Value of separated shares for 'Partition'	SD leviable for DGPA	SD leviable for 'Partition'	RF leviable for DGPA	Duties levied	Short levy
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)=(6)+(7)+(8)-(9)
1.	DR, Amalapuram	7345/2019 (DGPA) 3511/2021 (Supplementary Agreement)	1,023.53	146.05	10.24	2.92	0.20	10.44	2.92
2.	DR, Chittoor	6365/2021	1,346.51	216.27	13.47	4.33	0.20	13.67	4.33
3.	DR, Kurnool	16571/2021	1,883.51	306.00	18.84	6.12	0.20	19.04	6.12
4.		12475/2021	2121.19	377.83	21.21	9.84 (including ₹2.28 lakh towards SD for release being 3 % of ₹ 76.16 lakh as value released by claimants 5,7 and 8)	0.20	21.41	9.84

Sl. No.	Name of the office	Document no./Year & Classification	Cost of development	Value of separated shares for 'Partition'	SD leviable for DGPA	SD leviable for 'Partition'	RF leviable for DGPA	Duties levied	Short levy
5.	DR, Nandyal	170/2021 (DGPA) & 5360/2021 (Supplementary Agreement)	52.60	174.85	0.53	3.50	0.20	0.74	3.49
6.	DR, Narasaraopet	10183/2017	525.92	130.99	5.26	2.62	0.20	5.46	2.62
7.		18916/2020	599.72	223.20	6.00	4.46	0.20	6.20	4.46
8.		11897/2021	569.60	167.58	5.70	3.35	0.20	5.90	3.35
9.	DR, Nellore	6494/2021	350.00	102.01	3.50	2.04	0.20	3.70	2.04
10.	DR, Srikakulam	7751/2019	1,086.29	299.17	10.86	5.98	0.20	11.07	5.97
11.	DR, Visakhapatnam	7829/2021	366.22	104.98	3.66	1.05	0.20	3.87	1.04
12.	SR, Gajuwaka	159/2021	340.62	93.00	3.41	1.86	0.20	3.61	1.86
13.	SR, Lankalapalem	2595/2021	247.00	69.90	2.47	1.40	0.20	2.67	1.40
14.	SR, Madurawada	6072/2021	481.15	95.44	4.81	1.91	0.20	5.02	1.90
15.	SR, Nidadavole	6123/2019	354.60	108.79	3.55	2.18	0.20	3.75	2.18
16.	SR, Tanuku	676/2021	514.60	208.58	5.15	4.17	0.20	5.35	4.17
								<b>Total</b>	<b>57.69</b>

**Appendix – 4.20 (a)**  
**(Reference to Paragraph 4.4.2; Page no. 45)**

**Distinct matter of 'Release' in Partition deeds**

Sl. No.	Name of the office	Document no./Year & Classification	Value of separated shares (VSS) for 'Partition'	Value of share considered for 'Release'	Stamp duty (SD) leviable on VSS for 'Partition'	SD leviable on distinct matter of 'Release'	Registration fee (RF) for distinct matter of 'Release'	Duties paid	Short levy
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)=(6)+ (7)+(8)-(9)
1.	DR Ananthapur	8619/2020 Partition among family members	138.04	88.12	1.38	2.64	0.10	1.39	2.73
2.	DR, Srikakulam	4263/2017 Partition among others	218.97	29.90	4.38	0.90	0.10	2.90	2.48
3.		5874/2021 Partition among family members	376.56	34.22	3.77	1.03	0.10	3.78	1.12

Sl. No.	Name of the office	Document no./Year & Classification	Value of separated shares (VSS) for 'Partition'	Value of share considered for 'Release'	Stamp duty (SD) leviable on VSS for 'Partition'	SD leviable on distinct matter of 'Release'	Registration fee for distinct matter of 'Release'	Duties paid	Short levy
4.	SR, Adoni	1583/2021 Partition among others	210.00	95.00	4.20	2.85	0.10	0.21	6.94
5.	SR, Lankalapalem	565/2021 Partition among family members	104.17	122.61	1.04	3.68	0.10	1.05	3.77
6.	SR, Pithapuram	1556/2021 Partition among others	120.29	54.81	2.41	1.64	0.10	2.51	1.64
								<b>Total</b>	<b>18.68</b>

**Appendix – 4.20 (b)**  
**(Reference to Paragraph 4.4.2; Page no. 46)**  
**Distinct matter of 'Release' in Partition deeds**

Sl. No.	Name of the office	Document no./Year & Classification	Value of separated shares for 'Partition'	Value considered as 'Release'	SD leviable for Partition	SD leviable for 'Release'	RF leviable for 'Partition'	Duties levied	Short levy
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)=(6) +(7)+(8)-(9)
1.	DR, Ananthapur	15534/2021 Partition deed among family members	531.90	464.26	5.32	13.93	0.01	16.21	3.05
2.		2426/2022 Partition deed among family members	444.75	243.53	8.89	7.31	0.01	9.93	6.28
3.	SR Kadiri	11363/2021 Partition deed among family members	124.30	85.80	1.24	2.57	0.01	2.54	1.28
4.	SR, Thadipatri	3341/2022 Partition deed among family members	209.94	104.97	2.10	3.15	0.01	2.11	3.15
								<b>Total</b>	<b>13.76</b>

**Appendix – 4.21**  
**(Reference to Paragraph 4.4.3; Page no. 46)**  
**Distinct matter of ‘Settlement’ in Partition deeds**

Sl. No.	Name of the office	Document No./ Year & Classification	Value of self-acquired properties to be considered for distinct matter of Settlement	VSS for Partition deed (in ₹)	Stamp duty (SD) on distinct Settlement to be levied	SD on Partition to be levied	Registration fee (RF) to be levied	Duties levied	Short levy
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)=(6) + (7)+(8) - (9)
1.	DR Cuddapah	1864/2020 Partition deed among family members	115.79	20.82	2.32	0.21	0.10	0.99	1.64
2.	SR, Adoni	1043/2020 Partition deed among family members	150.59	17.62	3.01	0.18	0.10	1.11	2.18
3.	SR, Chilamathur	612/2021 Partition deed among family members	126.01	1.00	2.52	0.01	0.10	1.03	1.60
4.	SR Thadipatri	9192/2020 Partition deed among family members	531.24	123.65	10.62	1.24	0.10	3.92	8.04
5.	SR, Yemmiganur	6429/2018 Partition deed among family members	74.82	9.24	1.50	0.09	0.10	0.64	1.05
6.		221/2019 Partition deed among family members	78.32	1.00	1.57	0.01	0.10	0.62	1.06
7.		9133/2021 Partition deed among family members	134.52	2.00	2.69	0.02	0.10	1.38	1.43
								<b>Total</b>	<b>17.00</b>

**Appendix – 4.22**  
**(Reference to Paragraph 4.5 ; Page no. 47)**  
**Non-consideration of chargeable values for levying duties**

Sl. No.	Name of the office	Document no./Year & Classification	Chargeable value adopted by registering authority/Actual chargeable value (in ₹)	Stamp duty (SD) payable (in ₹)	Transfer duty (TD) payable (in ₹)	Registrati on fee (RF) payable (in ₹)	Duties levied (in ₹)	Short levy (in ₹)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)=(5) + (6)+(7) -(8)
1.	DR, Kurnool	453/2022 Sale deed	388.41	19.42	5.83	3.88	14.61	14.52
2.		454/2022 Sale deed	244.68	12.23	3.67	2.45	9.02	9.33
3.		87/2022 Sale deed	121.50	6.08	1.82	1.22	6.08	3.04
4.		295/2022 Sale deed	121.50	6.08	1.82	1.22	6.08	3.04
5.	SR Gajuwaka	2704/2020 Sale deed	225.92	11.30	3.39	2.26	15.29	1.66
6.		2703/2020 Sale deed	160.00	8.00	2.40	1.60	10.83	1.17
7.	SR, Kallur	8354/2018 Sale deed	205.22	10.26	3.08	2.05	1.59	13.80
8.		10401/2018 Sale deed	228.90	11.45	3.43	2.29	8.58	8.59
9.		8353/2019 Sale deed	162.22	8.11	2.43	1.62	6.29	5.87
10.		4893/2018 Sale deed	35.44	1.77	0.53	0.35	1.27	1.38
11.		13468/2018 Sale deed	38.72	1.94	0.58	0.39	0.64	2.27
							<b>Total</b>	<b>64.67</b>

## Appendix – 4.23

(Reference to Paragraph 4.6; Page no. 48)

Sale of flats disguised as sale of undivided share of land followed by construction agreements

Sl. No.	Name of the office	Document Nos./ Year of sale of land and Construction agreement	Property details	Market value/ consideration of the property	Duties leviable at 7.5% (SD at 5%, TD at 1.5%, RF at 1% )	Duties levied	Short levy
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)=(6)- (7)
1.	DR, Visakhapatnam	3690/2021 & 3691/2021	Ts.No 125, Waltair ward, Meghana Royal Towers, Near VUDA park, Visakhapatnam	242.88	18.22	8.06	10.16
2.		6954/2021 & 6955/2021		128.66	9.65	4.31	5.34
3.		1343/2022 & 1344/2022		246.00	18.45	13.74	4.71
4.	SR, Lankelepalem	957/2021 & 958/2021	Sy.No 31, Nuthan Sai Enclave, Aganampudi, Revenue village, Visakhapatnam	27.00	2.02	0.79	1.23
5.	SR, Madurawada	3723/2021 & 3724/2021	Sy.No 27/15, Pearl Towers, Yendada Village, Visakhapatnam	71.85	5.38	2.83	2.55
6.		8397/2021 & 8398/2021		71.85	5.38	2.83	2.55
						<b>Total</b>	<b>26.54</b>

**Appendix – 4.24**  
**(Reference to Paragraph 4.7; Page no. 49)**  
**Non-consideration of properties set apart for common enjoyment**

Sl. No.	Name of the office	Document No. /Year & Classification	Value of separated shares	Stamp duty (SD) leviable	Registration fee (RF) leviable	SD levied	RF levied	Short levy
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)=(5)+(6)-(7)-(8)
1.	DR Amalapuram	3134/2020 Partition among others	164.01	3.28	0.01	2.46	0.01	0.82
2.	DR, Kurnool	292/2022 Partition among others	439.70	8.79	0.01	6.43	0.01	2.36
3.	DR, Ongole	10936/2019 Partition among family members	1,193.08	11.93	0.01	0.82	0.01	11.11
4.	SR, Adoni	600/2020 Partition among others	195.64	3.91	0.01	1.94	0.01	1.97
5.	SR Chintalapudi	3061/2020 Partition among others	91.42	1.83	0.01	0.80	0.01	1.03
6.	SR Kadiri	6414/2020 Partition among others	176.55	3.53	0.01	2.35	0.01	1.18
7.	SR Nakkapalli	2296/2020 Partition among family members	257.23	2.57	0.01	1.35	0.01	1.22
8.	SR, Pithapuram	393/2020 Partition among family members	513.00	5.13	0.01	2.35	0.01	2.78
9.	SR, Prathipadu	3732/2016 Partition among family members	535.48	5.35	0.01	3.60	0.01	1.75
10.		4889/2016 Partition among family members	374.50	3.75	0.01	1.95	0.01	1.80
							<b>Total</b>	<b>26.02</b>

**Appendix – 4.25**  
**(Reference to Paragraph 4.8; Page no. 50)**

**Short levy of duties on Gift deeds**

Sl. No.	Name of the office	Document no. / Year	Value of the property	Stamp duty (SD) leviable	SD levied	Short levy of SD	Transfer duty (TD) leviable	TD levied	Short levy of TD	Total short levy
(1)	(2)	(3)	(4)	(5)	(6)	(7)=(5)-(6)	(8)	(9)	(10)=(8)-(9)	(11)=(7)+(10)
1.	DR, Ananthapur	6357/2018 Gift in favour of Charitable institutions	110.78	2.77	3.33	0	1.66	0	1.66	1.10
2.	DR, Cuddapah	812/2018 Gift in favour of others	97.21	4.86	2.92	1.94	1.46	1.46	0	1.94
3.		6712/2019 Gift in favour of others	64.12	3.21	2.34	0.87	0.96	0	0.96	1.83
4.	SR, Gunadala	8954/2021 Gift in favour of Relatives	165.23	3.30	3.30	0	2.48	0	2.48	2.48
5.		7919/2021 Gift in favour of Relatives	110.00	2.20	2.20	0	1.65	0	1.65	1.65
6.	SR, Nallapadu	1530/2021 Gift in favour of Relatives	228.00	4.56	4.56	0	3.42	0	3.42	3.42
									<b>Total</b>	<b>12.42</b>

**Appendix – 4.26**  
**(Reference to Paragraph 4.9; Page no. 51)**  
**Loss of revenue due to non-registration of compulsorily registerable documents**

Sl. No.	Name of the office	Document no./ Year	Value of property	Stamp duty (SD) leviable	Short levy of registra- tion fee	Details of un-registered Sale agreements	Total short levy
1.	SR, Adomi	9881/2021	522.72	2.61	0.20	It was recited in page 4 of the document that agreement of sale written on 02 April 2021 for consideration amount of ₹4,55,59,998 .	2.81
2.	SR, Jangareddigudem	2458/2019	542.13	2.71	0.20	It was written in page no.5 of document that receipt of advance of ₹ 25,00,000 was acknowledged during the time of agreement of sale on 12 March 2019.	2.91
3.	SR, Kovvur	6434/2021	662.89	3.31	0.20	It was written in point no. 1 of page no.3 of document that advance of ₹ 1,00,000 was received during the time of agreement of sale on 18 October 2021.	3.51
4.	SR, Narsapur	3633/2019	213.74	1.07	0.20	In page no. 2 of the document it was recited that sale agreement written on 13 November 2017.	1.27
						<b>Total</b>	<b>10.50</b>

**GLOSSARY**

<b>AA</b>	Assessing Authority
<b>AAR</b>	Average Annual Rent
<b>APGST</b>	Andhra Pradesh Goods and Services Tax
<b>APVAT</b>	Andhra Pradesh Value Added Tax
<b>ATN</b>	Action Taken Notes
<b>C&amp;IGRS</b>	Commissioner & Inspector General of Registration and Stamps
<b>CGST</b>	Central Goods and Services Tax
<b>CST</b>	Central Sales Tax
<b>DGPA</b>	Development agreements-cum-General Power of Attorney
<b>DoTD</b>	Deposit of Title Deeds
<b>DR</b>	District Registrar
<b>EN</b>	Explanatory Note
<b>GPA</b>	General Power of Attorney
<b>GST</b>	Goods and Services Tax
<b>IGST</b>	Integrated Goods and Services Tax
<b>IR</b>	Inspection Report
<b>IS Act</b>	Indian Stamp Act
<b>LAO</b>	Land Acquisition Officer
<b>MPP</b>	Mandal Praja Parishad Road
<b>MV</b>	Market Value
<b>NH</b>	National Highway
<b>RDO</b>	Revenue Divisional Officer
<b>SGST</b>	State Goods and Services Tax
<b>SH</b>	State Highway
<b>SR</b>	Sub-Registrar
<b>TDS</b>	Tax Deducted at Source
<b>TP</b>	Transfer of Property
<b>ZPP Road</b>	Zilla Praja Parishad Road





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