Chapter 3

Stamp Duty

CHAPTER-3

STAMP DUTY

3.1 Tax administration

Receipts from stamp duty (SD) and registration fee (RF) are regulated under the Indian Stamp Act, 1899 (IS Act), the Registration Act, 1908 (IR Act), the Punjab Stamp Rules, 1934, (as adopted by the Government of Haryana), and the Haryana Stamp (Prevention of Undervaluation of Instruments) Rules, 1978. The Additional Chief Secretary (ACS), Revenue and Disaster Management Department, Haryana, is responsible for administering the registration of various deeds/documents. The overall control and supervision of the levy and collection of SD and RF rest with the Inspector General of Registration (IGR), Haryana. The IGR is assisted by Deputy Commissioners (DCs), Tehsildars, and Naib Tehsildars who act as Registrars, Sub Registrars (SRs), and Joint Sub Registrars (JSRs), respectively.

3.2 Results of audit

In 2023-24, test check of the records of 71 out of 143 units of the Revenue Department during 2023-24 revealed non/short levy of stamp duty and registration fee etc. and other irregularities amounting to ₹ 314.74 crore. These observations were identified in 2,004 cases, which fall under the following categories in **Table 3.1**.

Table 3.1: Results of audit

Sr. No.	Categories	Number of cases	Amount (₹ in crore)
1.	Non/short recovery of stamp duty and registration fee due to undervaluation of immovable property	1,031	195.14
2.	Short levy of stamp duty and registration fee on Collaboration agreement	147	64.41
3.	Short levy of stamp duty and registration fee on exemption of stamp duty on mortgage deed	158	15.27
4.	Short levy of stamp duty on exchange of land	83	12.44
5.	Short levy of stamp duty and registration fee due to non consideration of rate Prime *Khasra* Land	145	2.57
6.	Non/short levy of stamp duty and registration fee on release deeds	70	1.01
7.	Miscellaneous/Other irregularities	370	23.90
	Total	**2,004**	**314.74**

The Department acknowledged under assessment and other deficiencies amounting to ₹ 313.66 crore involved in 1,991 cases which were pointed out during the year and earlier years. The Department recovered ₹ 15.55 lakh in 24 cases, pertaining to earlier years.

Significant cases involving ₹ 85.37 crore are discussed in the following paragraphs.

3.3 Non/short levy of stamp duty and registration fee due to undervaluation of immovable properties

Stamp duty and registration fee of ₹ 49.60 crore was levied in 266 deeds, using the rates for agricultural land, however, land records (*Jamabandis*), revealed that those were residential, commercial or industrial plots/lands. This led to a short realisation of ₹ 34.08 crore of stamp duty and registration fee.

Section 27 of the Indian Stamp Act, 1899 (IS Act) as applicable to Haryana provided that consideration and all other facts and circumstances affecting the chargeability of any instrument with duty or the amount of duty with which it is chargeable, should be fully or truly set forth therein. Further, as per section 47-A of the IS Act, if the registering officer has reasons to believe that the value of the property or the consideration, has not been truly set forth in the instrument, he may, after registering such instrument refer the same to the Collector for determination of the value or consideration and the proper duty payable.

Scrutiny of records (between May 2023 and April 2024) of 44 Sub Registrars/Joint Sub Registrars (SRs/JSRs) offices[1] for the years 2021-22 and 2022-23, revealed that 266 documents were registered (between April 2021 and December 2023) which were undervalued as agricultural or otherwise[2] instead of residential, commercial or industrial land/plot. In some cases, SD for covered area was either not levied or short levied. The value of these properties was to be assessed as ₹ 1,225.99 crore on which SD of ₹ 82.83 crore and RF of ₹ 85.42 lakh was required to be levied. However, the department assessed the value of these properties at ₹ 717.15 crore and levied SD of ₹ 48.97 crore and RF of ₹ 63.19 lakh. This resulted in short levy of ₹ 34.08 crore of Stamp duty and Registration Fee (SD of ₹ 33.86 crore and RF of ₹ 22.33 lakh).

1 Ambala Cantt., Badkhal, Badli, Badshahpur, Bahadurgarh, Balasamand, Bapoli, Barwala, Bawani khera, Charkhi Dadri, Chhachhrouli, Dabwali, Ellenabad, Faridabad, Farrukhnagar, Fatehabad, Ganaur, Gurugram, Hansi, Harsaru, Hodal, Jagadhri, Jhajjar, Jind, Kadipur, Kaithal, Kalka (Panchkula), Kharkhoda (Sonipat), Mahendergarh, Manesar, Narnaul, Palwal, Panipat, Pataudi, Radaur, Rai, Sadhoura, Safidon, Samalkha, Sonipat, Thanesar, Tigaon, Uklana and Wazirabad.

2 'Otherwise' means properties such as gairmumkin, Pahad etc.

On this being pointed out, all the SRs/JSRs stated (between May 2023 and March 2025) that cases had been/would be sent to the Collector under section 47-A of the IS Act for decision.

The matter was referred to the Government of Haryana, Revenue and Disaster Management Department in November 2025, reply was awaited (February 2026).

3.4 Short levy of stamp duty due to misclassification/undervaluation of collaboration agreements[3]

Misclassification/undervaluation of collaboration agreements in 59 cases, resulting in short levy of stamp duty and registration fee of ₹ 30.65 crore.

As per Government of Haryana notification issued in October 2013, any agreement that relates to giving authority or power to a promoter or a developer, by whatever name called, for construction on, development of or, sale or transfer (in any manner whatsoever) of, any immovable property shall be liable to stamp duty (SD) as is leviable on conveyance on the market value of the property mentioned in the agreement. The duty was amended (November 2017) to two *per cent* of the market value of the property or the amount of such consideration as set forth in the collaboration agreement, whichever is higher.

Scrutiny of records of 16 Sub Registrar offices[4] (June 2023 and February 2024) for the years 2020-2022 revealed that 59 collaboration agreements were registered between December 2020 and April 2023 and SD and RF of ₹ 17.99 crore were levied on them. Scrutiny of these agreements revealed that owners of land had authorised the developers to take possession of the land with the right to construct shop-cum-flats and residential houses. These agreements were, therefore, liable to be levied for stamp duty as per the notification. According to the rates fixed by the Collector, value of land transferred to the developers was calculated to be ₹ 2,417.76 crore on which SD and RF of ₹ 49.35 crore was leviable as per notification. However, misclassification/ undervaluation of collaboration agreements resulted in short levy of SD and RF of ₹ 30.65 crore as detailed below:

[3] An agreement between at least two parties looking to work together on a commercial project on a collaborative or cooperative basis. The agreement spells out the specific terms and conditions of the parties working relationship including allocation of responsibilities and division of revenues derived from the exploitation of the work.

[4] Badshahpur, Ballabgarh, Faridabad, Farrukhnagar, Fatehabad, Gurugram, Harsaru, Kadipur, Kalka, Manesar, Sirsa, Sohna, Sonipat, Thanesar, Tigaon and Wazirabad.

a. In 51 deeds, collaboration agreements executed by developers, the Sub-Registrars assessed the land at lower values. Audit analysis revealed that this was due to consideration (agreed value) being higher than the value shown in the deed, market value exceeding the deed value owing to the land falling in the R-Zone, and adoption of agricultural rates instead of the prescribed rates for plotted, group housing, or commercial licensed land. This resulted in short levy of stamp duty and registration fee amounting to ₹ 28.38 crore.

b. In eight cases, collaboration agreement was wrongly classified as simple agreement and registered with SD of ₹ 2,613 causing a loss of SD and RF of ₹ 2.27 crore.

On this being pointed out, all the SRs/JSRs stated (between March 2025 and February 2026) that all cases had been/ would be sent to the Collector under section 47-A of the IS Act for decision.

The matter was referred to the Department and reported to the Government in December 2025, their replies have not been received (February 2026).

3.5 Non/short levy of stamp duty and registration fee and misclassification of Mortgage deed

In 53 instruments, documents of mortgage were registered wherein the stamp duty/registration fee was either under charged or not charged at all which resulted into non-levy of stamp duty & registration fee of ₹ 9.43 crore. Further, in case of 10 instruments, misclassification of simple mortgage documents resulted into short levy of stamp duty & registration fee of ₹ 50.27 lakh. Thus, there was non/short levy of stamp duty and registration fee of ₹ 9.93 crore.

Section 2 (17) of Indian Stamp Act, 1899 (IS Act) provided that a mortgage deed includes every instrument whereby, for the purpose of securing money advanced, or to be advanced, by way of loan, or an existing or future debt, or the performance of an engagement, one person transfers, or creates, to, or in favour of, another, a right over or in respect of specified property. Further, Section 29 provided that the stamp duty (SD) on Mortgage deeds shall be levied as per scheduled 1-A of IS Act and paid by the person who was drawing, making, or executing such instrument. Section 3 of the IS Act provided that no SD shall be chargeable in respect of any instrument executed by, or on behalf of or in favour of the Government.

i) Test check of the records (between June 2023 and March 2024) of offices of seventeen[5] Joint Sub Registrars/ Sub Registrars (JSRs/SRs) revealed that in 53 mortgage deeds registered between February 2021 and November 2023, the registering authority registered the documents as simple mortgage[6] with bank guarantee, and levied SD (between ₹ 100 to ₹ 20,000) of ₹ 0.29 lakh and registration fee (RF) of ₹ 1.13 lakh treating as mortgage with Government i.e. Town and Country Planning (TCP), Haryana. However, SD and RF of ₹ 9.44 crore (SD: ₹ 9.20 crore and RF: 0.24 crore) was to be levied on valuation of bank guarantee of ₹ 613.62 crore. This resulted in non/short levy of SD & RF of ₹ 9.43 crore (SD: ₹ 9.20 crore and RF: ₹ 0.23 crore).

ii) Test check of the records (between July 2023 and February 2024) of offices of five[7] JSRs/SRs revealed that the registering authority while registering the documents between February and June 2023 misclassified the simple mortgage as equitable mortgage[8] and levied SD & RF of ₹ 14.11 lakh instead of SD and RF leviable of ₹ 64.72 lakh resulting in short levy of SD and RF of ₹ 50.61 lakh.

On this being pointed out, all the JSR/SR stated (between November 2023 and March 2025) that the cases had been/would be sent to the Collector under section 47-A of IS Act for decision.

The matter was referred to the Revenue and Disaster Management Department in May 2025 and reported to Government in September 2025; their replies were awaited (February 2026).

3.6 Irregular exemption of stamp duty treating the non-bonafide decrees as bonafide

24 compromise decrees[9] which were not bonafide[10], were registered by charging nominal stamp duty and registration fee resulted in irregular exemption of stamp duty and registration fee of ₹ 4.90 crore.

Under Section 17 of the Registration Act, 1908, non-testamentary[11] instruments transferring or assigning any decree or order of a Court or any award when such decree or order or award purports or operates to create, declare, assign, limit or

5 Badshahpur, Bahadurgarh, Chachhrouli, Faridabad, Farukhnagar, Gurugram, Harsaru, Jagadhri, Kadipur, Kharkhoda, Manesar, Panipat, Rai, Sampla, Sohna, Sonipat and Wazirabad.

6 A mortgage where the borrower keeps possession of the property but promise to repay the loan personally. If the borrower fails to pay, the lender can have the property sold and use the sale proceeds to recover the loan amount (Section 58 (b) of the Transfer of property Act, 1882).

7 Faridabad, Gurugram, Jagadhri, Panipat and Sonipat.

8 A mortgage where a borrower hands over the original title deed of an immovable property to lender with the intention of using the property as security for a loan (Section 58 (f) of the Transfer of property Act, 1882).

9 Settlement of property by mutual consent.

10 Non Bonafide decree is one which is not genuine adjudication of right i.e. outside blood relation.

11 A non testamentary instruments is a document that is used to transfer ownership of real property.

extinguish, whether in present or in future, any right, title or interest, whether vested or contingent, of the value of ₹ 100 and upwards, to or in immovable property are compulsory registrable documents.

Further, the Financial Commissioner and Secretary to Haryana Government, Revenue and Disaster Management Department (FCR) had issued instructions in September 1996, to all the registering authorities that mutated property registered on the basis of a compromise decree which was not bonafide, was liable to be charged as an instrument or conveyance as per the rates of SD against article 23A of Schedule 1-A of the IS Act. The SRs were directed to carefully examine each document so as to ensure that there was no deliberate attempt for evasion of SD and the same was properly stamped under the Act. Thus, a compromise decree which is not bonafide is liable to charged as an instrument of conveyance.

Scrutiny of the records of offices of four[12] SRs (between July and December 2023) revealed that 24 deeds of immovable properties, registered between September 2021 and March 2023, were transferred by order of court in favour of plaintiff. The registering authority registered the deeds as bonafide by charging nominal SD of ₹ 38,000 and RF of ₹ 2,400 on total consideration of ₹ 70.03 crore. Though, in these deeds, the land was transferred to plaintiff through a decree. These compromise decrees which were not bonafide were liable to be charged SD as an instruments or conveyance as per schedule I-A of the IS Act. Hence, SD and RF of ₹ 4.90 crore (SD: ₹ 4.81 crore + RF: ₹ 9.50 lakh) were leviable as per Schedule 1-A of the IS Act. The Registering Authority did not comply with the above instructions of September 1996 and allowed exemptions from payment of SD and RF without verifying the facts. This resulted in irregular exemption of SD and RF of ₹ 4.90 crore (SD of ₹ 4.80 crore and RF of ₹ 9.48 lakh).

On this being pointed out, all the SRs stated (between May and December 2024) that the cases had been sent to the Collector under section 47-A of the IS Act for decision.

The matter was referred to the Revenue and Disaster Management Department in May 2025 and reported to the Government in October 2025; their replies were awaited (February 2026).

12 Gohana, Jagadhri, Rai and Wazirabad.

3.7 Irregular exemption of stamp duty and registration fee on instruments executed in favour of Public Sector Undertakings

Registering Authorities allowed exemption from payment of stamp duty and registration fee of ₹ 2.18 crore to Dakshin Haryana Bijli Vitran Nigam Limited incorrectly treating it as Government entity.

As per provisions contained in Section 3 (1) of the Indian Stamp Act, 1899 (IS Act), as applicable to State of Haryana, no SD shall be chargeable in respect of any instrument executed by or on behalf of or in favour of Government. However, there is no provision in the Act/Rules for specific exemption/remission on the instruments executed in favour of State-owned enterprises or autonomous bodies.

Scrutiny of records of office of the four JSRs[13] revealed that 14 sale deeds were registered (April 2022 and March 2023) wherein land was registered in favour of Dakshin Haryana Bijli Vitran Nigam Limited (DHBVNL) and exempted from SD and RF. The value of these immovable properties for levy of SD totals to ₹ 42.29 crore on which SD of ₹ 2.11 crore and RF of ₹ 0.07 crore were leviable, since DHBVNL is a State Public Sector Undertaking. This resulted in non-levy of SD and RF of ₹ 2.18 crore.

On this being pointed out, all the JSRs/SRs stated (between May and July 2024) that the cases had been sent to the concerned Collectors under section 47-A of the IS Act for decision.

The matter was referred to the Department in November 2024 and reported to the Government in January 2025; their replies were awaited (February 2026).

3.8 Short levy of stamp duty and registration fee on exchange of agriculture land

Registering Authorities while registering 32 exchange lands, levied stamp duty and registration fee of ₹ 16.10 lakh, however, stamp duty and registration fee of ₹ 1.92 crore was leviable as the exchange of land fell in different revenue estates or residential land. This resulted in short levy of stamp duty and registration fee of ₹ 1.76 crore.

As per Schedule 1-A (Article 31) of the Indian Stamp (IS) Act, 1899, as applicable to the State of Haryana, two parties can exchange their immovable properties and the same can be registered under category 'exchange' on which same rate of stamp duty as per conveyance No. 23 will be leviable on the greatest value of the property. Further, as per Notification dated 10 August 2021,

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[13] Badshahpur, Kadipur, Manesar and Wazirabad.

Government of Haryana reduced the duty chargeable in respect of instrument of exchange of agricultural land i.e., cultivated land comprising of *Abi, Barani, Chahi and Nahri lands*[14], subject to the condition that the exchange of agricultural land should be in the same revenue estate and nominal duty at a rate of five thousand rupees per deed of registration will be chargeable.

Scrutiny of records (between July 2023 and March 2024) of nine offices of Sub-Registrars (SRs)[15] revealed that 32 exchange deeds were registered between December 2021 and March 2023. Registering Authorities while registering these exchange lands, considered the land in the same revenue estate or agricultural and levied stamp duty and registration fee of ₹ 16.10 lakh (SD: ₹ 8.06 lakh and RF:₹ 8.04 lakh). However, SD and RF of ₹ 1.92 crore (SD: ₹ 1.83 crore and RF: ₹ 0.09 crore) was leviable at higher rates as the exchange of land fell in different revenue estates or residential land. This resulted in short levy of SD and RF of ₹ 1.76 crore.

On this being pointed out, all the SRs stated (between May 2024 and February 2025) that the cases had been/would be sent to the Collector under section 47-A[16] of the IS Act for decision.

The matter was referred to the Revenue and Disaster Management Department in April 2025 and reported to the Government in August 2025, their replies were awaited (February 2026).

3.9 Irregular remission of Stamp Duty

Irregular remission of stamp duty in 21 instruments of transfer deeds executed in favour of persons other than blood relations, resulted in loss of revenue of ₹ 99.55 lakh to the State exchequer.

The State Government has the power to reduce, remit or compound duties as per Section 9 of the IS Act by rule or order, published in the Official Gazette. As per Government order dated 16 June 2014, the Government remits[17] the SD chargeable on an instrument pertaining to transfer of immovable property[18] within family by an owner during his lifetime to any of the blood relations namely parents, children, grandchildren, brother(s), sister(s) and between

14 Abi Land: irrigated by means other than canals and wells, Barani Land: dependent on rainfall, Chahi Land: irrigated from wells and Nahri Land: irrigated from canal.

15 Badshahpur, Fatehabad, Ganaur, Gohana, Jagadhri, Manesar, Palwal, Rai and Wazirabad.

16 If a registering authority under the Registration Act, 1908, has reason to believe that the property's value or consideration is not truly stated in the instrument, they can refer the matter to the Collector for proper valuation and duly determination even after registration.

17 'Remit' means exempting the stamp duty in whole executed in favour of blood relations mentioned as per Government order dated 16 June 2014.

18 As per section 2(6) of the Registration Act,1908 "Immovable property" includes land, buildings, hereditary allowances, rights to ways, lights, ferries, fisheries, or any other benefit to arise out of land, and things attached to the earth, or permanently fastened to anything which is attached to the earth, but not standing timber, growing crops nor grass.

spouses. However, in case of other transfer deeds, levy of SD continued as applicable in Schedule-I under Section 3 of the IS Act.

Scrutiny of records (May 2023 and March 2024) of the offices of 13 SRs/JSRs[19] for the years 2021-22 and 2022-23, revealed that SD and RF was remitted in 21 instruments of transfer deeds that were executed in favour of persons other than those allowed in the orders *ibid* of the Government. This irregular remission of SD and RF resulted in loss of revenue to the State exchequer of ₹ 99.55 lakh (SD: ₹ 92.91 lakh + RF: ₹ 6.64 lakh).

On this being pointed out, seven SRs/JSRs[20] stated (July 2023 and March 2024) that the cases would be sent to the concerned Collector under section 47-A of the IS Act for decision. Four JSRs[21] stated (July and October 2024) that all the cases had been sent to Collector under section 47-A of the IS Act for decision. Reply in respect of JSRs Badkhal and Gohana has not been received.

The matter was referred to the Department in February 2025 and reported to the Government in March 2025; their replies were awaited (February 2026).

3.10 Short levy of stamp duty due to application of non-prime rate on land containing Prime *Khasra* Land

Registering Authorities incorrectly assessed prime *khasra* land at normal rates fixed for agricultural land, resulting in short levy of stamp duty of ₹ 28.54 lakh.

Section 27 of the IS Act as applicable to the State of Haryana, provided that the consideration (if any) and all other facts and circumstances affecting the chargeability of any instrument with duty, or the amount of the duty with which it is chargeable, should be fully and truly set forth therein. Government of Haryana vide instruction (November 2000) directed all the Registration Authorities of the state to identify the *Khasra* numbers of agricultural/ residential/commercial lands situated on National Highways, State Highways, and link roads by District Level Evaluation Committee. Further, Government of Haryana issued FCR Standing order No.74 in September 2013 to all registering authorities in the State, constituting 'Evaluation Committees' for fixation of minimum market value of properties in various areas of the State from time to time for the guidance of Registering Authorities. A copy of these rates is supplied to the registering authorities by the Department. The 'Evaluation Committees' had fixed separate rates for prime land in their respective

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19 Badkhal, Ballabgarh, Dabwali, Ellenabad, Gohana, Hodal, Jagadhri, Jind, Mohna, Panchkula, Panipat, Safidon and Sohna.

20 Ballabgarh, Dabwali, Ellenabad, Hodal, Jind, Mohna and Safidon.

21 Jagadhri, Panchkula, Panipat and Sohna.

jurisdictional areas. Based on the recommendations of the Committee, Collector rates are fixed for prime and non-prime land separately.

Scrutiny of records (between May 2023 and March 2024) of five offices of JSRs[22] revealed that 20 conveyance deeds were registered for sale at normal *khasra* rates for agricultural land during the period from June 2021 to March 2023. However, as *khasra* of these deeds as per land revenue records were prime *khasra* having higher land rates, the Collector rate for the land involved was ₹ 10.93 crore on which SD and RF of ₹ 73.90 lakh was leviable (SD ₹ 68.25 lakh + RF ₹ 5.65 lakh). The JSRs, assessed this land at rates fixed for normal *khasra* amounting to ₹ 6.69 crore and levied SD and RF of ₹ 45.36 lakh (SD ₹ 41.86 lakh + RF ₹ 3.50 lakh). This resulted in short levy of SD and RF of ₹ 28.54 lakh.

On this being pointed out, all the JSRs stated (between May 2023 and January 2025) that the cases had been/would be sent to the Collector under section 47-A of the IS Act for decision.

The matter was referred to the Revenue and Disaster Management Department in May 2025 and reported to the Government in October 2025; their replies were awaited (February 2026).

3.11 Short levy of stamp duty due to misclassification of sale deeds as conveyance deed

In eight instruments, value of deeds were assessed as per the original transaction amount agreed between the Coloniser/HUDA and in one case the land was not licensed, however, these instruments were required to be assessed as per Collector rate. Misclassification of sale deeds as conveyance deeds resulted in short levy of stamp duty and registration fee of ₹ 18.44 lakh.

As per clarification issued by FCR in May 1998 and further in July 2012 the registration of the first transaction between the Coloniser/HUDA and the original allottee is to be done on the basis of original sale price charged by the Coloniser/HUDA, and for subsequent transactions, the rates prescribed by the Collector should be kept in mind. However, in case the original allottee is substituted by some nominee or any person, then even for the first transaction by the Coloniser/HUDA, the Collector rate may be made applicable for the registration.

22 Ambala Cantt., Beri, Hisar, Jagadhri and Tosham.

Scrutiny of records of the offices of SRs Badkhal, Faridabad and Rai (between December 2023 and February 2024) revealed that nine conveyance deeds registered between August 2021 and January 2023 were assessed for ₹ 2.85 crore based on original sale price charged by the Coloniser/HUDA and SD of ₹ 18.20 lakh and RF of ₹ 1.49 lakh was levied. In eight cases, Coloniser/HUDA has transferred the apartment/ property in favour of any other person (second allottee) and in one case the land was not licensed. Thus, the sale deeds were required to be registered at Collector rate prevalent at the time of registration in these deeds. The value of these deeds was required to be assessed as ₹ 5.58 crore and SD of ₹ 35.63 lakh and RF of ₹ 2.50 lakh was required to be levied as per Collector rate. Thus, misclassification of sale deed as conveyance deeds resulted in short levy of SD and RF of ₹ 18.44 lakh (SD ₹ 17.43 lakh + RF 1.01 lakh).

On this being pointed out, all the SRs stated between February and September 2024 that the cases would be/ had been sent to the Collector under section 47-A of the IS Act for decision. The reply was not admissible as Registering Authorities did not comply with the clarification issued in July 2012 and conveyance deeds were registered without confirming the facts that for all subsequent transactions, the Collector rate was to be taken into consideration.

The matter was referred to the Revenue and Disaster Management Department in March 2025 and reported to the Government in September 2025; their replies were awaited (February 2026).

3.12 Short levy of stamp duty due to undervaluation of immovable property with reference to agreement to sale

Registering Authorities assessed three conveyance deeds less than what had been agreed between the parties. Undervaluation of immovable properties in the conveyance deeds resulted in short levy of stamp duty and registration fee of ₹ 16.94 lakh.

Section 27 of the Indian Stamp Act, 1899 (IS Act), stipulates that consideration and all other facts and circumstances affecting the chargeability of any instrument with duty, or the amount of duty with which it is chargeable, should be fully or truly set forth therein.

Scrutiny of records of the office of JSRs Badshahpur, Gurugram and Sonepat revealed that in three conveyance deeds registered between September 2021 and August 2022, SD and RF of ₹ 6.48 lakh (SD:₹ 5.98 lakh and RF: ₹ 0.50 lakh) was levied on the sale deeds of immovable properties valued at ₹ 1.37 crore. Cross verification of these sale deeds with the agreements executed between the parties concerned and the records of deed writers between September 2004 and

July 2021 showed that the total sale value was ₹ 3.18 crore in which SD and RF of ₹ 23.42 lakh (SD: ₹ 22.27 lakh and RF: ₹ 1.15 lakh) was leviable.

Thus, the conveyance deeds were executed and registered at a consideration less than what had been agreed to between the parties. Undervaluation of immovable properties in conveyance deeds resulted in short levy of SD and RF of ₹ 16.94 lakh.

On this being pointed out, all the JSRs stated (between October 2023 and January 2025) that the cases had been sent to the Collector under section 47-A of the IS Act for decision.

The matter was referred to the Revenue and Disaster Management Department in February 2025 and reported to the Government in March 2025; their replies were awaited (February 2026).

3.13 Short levy of stamp duty and registration fee due to wrong computation of Annual Average Rent on lease deeds

Registering Authorities levied stamp duty and registration fee of ₹ 49.04 lakh on lease deeds on the basis of wrongly calculated annual average rent instead of stamp duty and registration fee of ₹ 62.36 lakh leviable, resulting in short levy of SD and RF of ₹ 13.32 lakh.

Article 35 of Schedule 1-A of IS Act, provides for levy of SD on lease deeds at prescribed rates[23] or consideration equal to the amount or value of such fine or premium or advance in addition to the amount of the average annual rent reserved and on the basis of period of lease.

Scrutiny of records of the offices of six SRs/JSRs[24] (September 2023 to March 2024) revealed that 10 instruments of lease[25] were registered during September 2021 to February 2023. These deeds were liable to be assessed for ₹ 17.69 crore on the basis of annual average rent on which SD of ₹ 59.14 lakh and RF of ₹ 3.22 lakh was leviable. However, annual average rent was wrongly assessed for ₹ 14.12 crore and SD of ₹ 46.64 lakh and RF of ₹ 2.40 lakh was levied. This resulted in short levy of SD and RF amounting to ₹ 13.32 lakh.

On this being pointed out, all the concerned SR/JSRs stated (between September 2023 and January 2025) that the cases had been/would be sent to the Collector under section 47-A of the IS Act for decision.

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23 Rate of Stamp Duty upto period of 5 years @1.5%, above five years and upto 10 years @3%, above 10 years and upto 20 years @6%, above 20 years and upto 30 years @ 9% and above 30 years @ 12%.

24 Badshahpur, Dabwali, Farukhnagar, Nangal Chaudhary, Rai and Rohtak.

25 For the period ranging between three to 95 years.

The matter was referred to the Department in March 2025 and reported to the Government in April 2025; their replies were awaited (February 2026).

3.14 Irregular exemption of stamp duty and registration fee in case of immovable properties purchased from compensation amount

Irregular exemption was allowed to the farmer whose land was acquired and compensation was awarded after January 2014 resulting in loss of revenue of stamp duty and registration fee to the extent of ₹ 10.73 lakh.

As per Government order issued in November 2010 under the IS Act the Government exempts the stamp duty (SD) & registration fee (RF) in respect of sale deeds executed by farmers whose land was acquired by Haryana Government for public purposes and who purchased agricultural land in the State within two years of the compensation received by them. The exemption will be limited to the compensation amount only and the additional amount involved in the purchase of agricultural land will be liable to SD as per rules.

Further, as per clarification issued by Revenue & Disaster Management Department in October 2019 that where statutory proceedings under section 4 and 6 for the acquisition under the Land Acquisition Act, 1894 were initiated well before the 1 January 2014 and enhanced compensation given/admissible with effect from 1 January 2014 or thereafter, no other additional benefits of Rehabilitation and Resettlement Policy, 2010 (R&R policy dated 9 November 2010) is admissible as per section 24(1) (a) of the Right to Fair Compensation and Transparency in Land Acquisition, Rehabilitation and Resettlement Act (RFCT LARR Act), 2013.

Scrutiny of records of JSR Charkhi Dadri revealed that in one case land was purchased from compensation amount which was received in February 2021 and no exemption of SD and RF was applicable as per Act, 2013 ibid. The deed was liable to be assessed for ₹ 1,70,53,125 and SD and RF leviable at the rate of six *per cent* was ₹ 10.73 lakh (SD: 10.23 lakh + RF: 0.50 lakh). However, the department had not levied any SD & RF resulting in irregular exemption of SD & RF of ₹ 10.73 lakh.

On this being pointed out, JSR, Charkhi Dadri stated (February 2026) that case has been sent to the Collector under section 47-A of the IS Act for decision.

The matter was referred to the Department in February 2025 and reported to the Government in March 2025; their replies were awaited (February 2026).