

7/26

**DIRECTORATE OF AUDIT  
GOVERNMENT OF N.C.T. OF DELHI  
4<sup>TH</sup> LEVEL, C-WING,  
DELHI SACHIVALAYA, NEW DELHI**

**Sub:- Internal Audit Report on accounts of Dy. Commissioner (Distt.East), Govt. of N.C.T. of Delhi, L.M. Bandh, Shastri Nagar, Delhi for the period from 2020-21 to 2021-22**

**Introduction**

The accounts of **Dy. Commissioner (Distt.East), Govt. of N.C.T. of Delhi, L.M. Bandh, Shastri Nagar, Delhi** for the period from **2020-21 to 2021-22** were test audited by the Audit Party No. VI comprising of Sh. Sreenivas.V, Sr.A.O/IAO and Sh. Hemant Tekwani, AAO during the period from 21.06.2022 to 19.07.2022 (21 working days).

**AIMS & OBJECTIVES**

Dy. Commissioner (East), Govt.of N.C.T. of Delhi is one of the Eleven districts of NCT of Delhi which came into existence from January 1997. The district is headed by the Dy. Commissioner/Distt. Magistrate followed by an additional district Magistrate as second in command. The district is divided into 03 sub divisions viz. Gandhi Nagar, Preet vihar and Mayur Vihar and one SDM is head of each sub division. For Revenue functions, each sub division has Tehsildar, Naib Tehsildar, Kanungo and Patwari in that order. For other functions, there is clerical staff.

Dy. Commissioner (East) has also been designated a Joint chief electoral officer (East) for performing election related duties. For work relating to registration of documents, there is office of Sub Registrar (East) directly under the dy. Commissioner. Block development Office is responsible for custody of Gaon sabha Land and promotion of Agriculture, Horticulture and development activities in the villages.

**List of HOD**

S.No.	Name(Mr./Mrs.)	Designation	Period
1.	Sh. Arun Kumar Mishra	District Magistrate	01.04.2020 to 01.04.2021
2.	Ms. Sonika Singh	District Magistrate	01.04.2021 to 03.06.2022
3.	Sh. Anil Banka	District Magistrate	03.06.2022 to till date

**List of HOO**

S.No.	Name(Mr./Mrs.)	Designation	Period
1.	Sh. Yogesh Pratap	ADM	01.04.2020 to 30.06.2020
2.	Sh. Ramchandra Shingare	ADM	04.07.2020 to 14.06.2021
3.	Sh. Krishan Kumar	ADM	14.06.2021 to 28.07.2021
4.	Sh. Nitin Jindal	ADM	09.08.2021 to not provided
5.	Sh. Puneet Kumar Patel	ADM	27.09.2021 to till date

**List of DDO**

S.No.	Name(Mr./Mrs.)	Designation	Period
1.	Sh. Murlidhar Kushwaha	AAO	01.04.2020 to till date



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**List of Cashier:**

S.No.	Name(Mr./Mrs.)	Designation	Period
1.	Ms. Chanderkanta	A.S.O.	01.04.2020 to till date

**VACANCY STATEMENT**

Group	Sanctioned posts	Filled Posts	Vacant Posts
A	08	06	02
B	25	17	8
C	121	24	97
Total	154	47	107

As per details given in the table above, The office is working with mere 30% of regular staff i.e., just 30% and with vacancy position of 70% of total sanctioned strength of 154 posts of all categories.

**Details of Budget for the Audit Period 2018-2021****(Rupees in Lakh)**

Financial Year	Budget Allotted	Expenditure	Balance	Percent of saving
2020-21	11334	9269	2065	18%
2021-22	10841	9726	1115	10%

P/69  
Reply file.**Statutory Audit**

Statutory Audit of **Dy. Commissioner (Distt.East), Govt. of N.C.T. of Delhi, L.M. Bandh, Shastri Nagar, Delhi** for the period from **2020-21 to 2021-22** has not been conducted as details provided to audit by the school authorities.

**Maintenance of Records**

The maintenance of records of **Dy. Commissioner (Distt.East), Govt. of N.C.T. of Delhi, L.M. Bandh, Shastri Nagar, Delhi** for the period from **2020-21 to 2021-22** was found satisfactory subject to observations made in the Current Audit Report and in Test Audit Notes.



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**PART-I**  
**Old Internal Audit Report**

There were 16 Audit Paras with Rs.84,884/- as outstanding recovery for the period 1997-2020. The details are as under:-

S.No.	Year	Total Paras	Para Settled	Paras Taken Afresh	Partially settled	Outstanding Paras with Para No.
1.	1997-1999	4	0	0	0	6,7,8 & 9
2	2008-12	3	0	0	0	4,5 & 6
3	2013-16	1	0	0	0	2
4	2016-17	3	0	0	0	2,3 & 4
5	2017-18	1	0	0	0	2
6	2018-19	1	0	0	0	5
7	2019-20	3	0	0	0	1,2 & 3
	<b>Total</b>	<b>16</b>	0	0	0	<b>16</b>

(B) Details of Old Recovery

Sl.No.	Year	Total old Recovery	Amount			(in Rupees)
			Para No.	Recovered	Verified	Balance Recovery against Paras
1	1997-1999	38,264/-	7	-	-	38,264/-
2	2008-12	-	-	-	-	-
3	2013-16	-	-	-	-	-
4	2016-17	-	-	-	-	-
5	2017-18	-	-	-	-	-
6	2018-19	-	-	-	-	-
7	2019-20	46,620/-	1	-	-	46,620/-
	<b>TOTAL</b>	<b>84,884/-</b>	-	-	-	<b>84,884/-</b>

  
**(SREENIVAS V.)**  
**IAO/Sr. A.O.**  
**Audit Party No. VI**

Old Paras

66/c  
47/0  
57/c  
WA  
WA

Para I  
PARA I

Para No. 6 (Contd) Ref. Memo No. 10

Dated: 27.7.99

Para No: -1

Sub: Contingent Bills / Purchases.

In continuation to Memo No.

Dt. 26.7.99

1. CB/221/19.8.98 Rs. 1,36,100/- was spent on the repair of the Boats. The work was executed through Open Tender inquiry but the file was not produced to the Audit.
2. CB/523/30.3.99 Rs. 3,000/- has been spent on the repair of the Electronic typewriter. The repair has been got done through M/s. S. Kumar. But quotations have not been invited for the job. Either the repairs should have been got done through the makes of the typewriter i.e. M/s. Godrej or through Limited Tender Enquiry.
3. CB/365/31.3.98 Lok Shivr Rs. 6,18,596/- has been spent on the advertising through Private Agencies.

1. M/s. Ram Advt. Service Rs. 1,21,080/-
2. M/s. Tulika Advt. Co., Rs. 1,06,374/-
3. M/s. Anke Advt. Co., Rs. 2,05,316/-
4. M/s. Shakthi Advt. Co., Rs. 55,837.50/-
5. M/s. Rightways Advt. Rs. 94,826/-
6. M/s. Chandh Press Advt. Rs. 35,162.50/-

The job of advertising should have been got done through directorate of Information & Publicity.

4. CB/365/31.3.98 Rs. 1,32,420/- M/s. Super Tent Furniture House  
Rs. 74,690/- M/s. Bangla Sweets Corner  
CB/552/31.3.99 Rs. 1,48,349/- M/s. Super Tent Furniture House  
CB/551/31.3.99 Rs. 1,17,247/- M/s. Unique Caterers

The aforesaid jobs should have been done through Open Tender Enquiry. The same have been got done through Limited tender Enquiry. But the files have not been produced to the Audit. It is requested that the files relating to above said jobs may be traced out and produced to the next audit.

It has been noticed that vehicles of DC Office (East) have been got repaired many a times from the workshops not authorised by the GNCT of Delhi and most of the times repairs have not been verified by the Technical Officer. A few of the examples are as under.



657c  
 537c  
 497c  
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 497c

S.No. Vehicle No. Date Amount Workshop Verified by the T.O

S.No.	Vehicle No.	Date	Amount	Workshop	Verified by the T.O
1.	DL ICF 4734	18.03.99	3895	C.Bros	Not verified
2.	-do-	31.10.98	1043	-do-	-do-
3.	-do-	24.01.99	4770	-do-	-do-
4.	DL ICF 2985	29.01.99	6046	-do-	-do-
5.	-do-	28.01.99	4520	-do-	Verified
6.	DDN 91	22.01.98	25697	-do-	-do-
7.	DL ICE 4733	06.11.98	4036	-do-	Not Verified
8.	-do-	06.11.98	6735	-do-	Verified
9.	DL ICF 2985	09.10.98	2530	-do-	-do-
10.	-do-	09.10.98	5225	-do-	-do-
11.	-do-	05.11.98	5388	-do-	-do-
12.	-do-	27.05.98	1185	-do-	-do-
13.	DL ICF 4733	05.06.98	1675	-do-	-do-
14.	-do-	09.09.98	1980	-do-	Not verified
15.	-do-	08.08.98	5400	-do-	-do-
16.	DL ICF 4734	15.07.97	3517	-do-	-do-
17.	-do-	23.01.98	2700	-do-	-do-
18.	DL ICF 2985	30.03.98	2320	-do-	-do-
19.	-do-	04.11.97	2800	-do-	-do-
20.	-do-	04.11.97	3495	-do-	-do-
21.	DL ICF 4733	22.03.96	3400	-do-	-do-
22.	-do-	17.03.98	2515	-do-	-do-

Reasons for getting the repairs of vehicles through Unauthorized Workshop may please be explained to the Audit. It may also be clarified why the bills were not got verified by the Technical Officer.

It has also been noticed that many a times the repairs have been got done through Authorised Service Station, but the bills have not been got verified by the technical officer. A few of the bills are as under.

1.	CB/485/8.3.99	M/s. Universal	DL ICF 4733	Rs. 19,646/-
2.	CB/71/25.9.97	-do-	DL ICF 7200	Rs. 18,682/-
3.	CB/302/97-98	-do-	DL ICF 7200	Rs. 1,243/-
4.	CB/302/97-98	-do-	DL3C 19 4444	Rs. 1,255/-
5.	CB/357/26.3.98	M/s. Pran Motors	DL ICF 4733	Rs. 25,665/-

Through the repairs have been got done through Authorised Workshops yet is the bills for handsome amount should be verified by the Technical Officer. Reasons for the same may please be explained to Audit.

CB/287/26.2.98 Rs. 58,740/- has been spent on the purchase of Accessories for the vehicle No. DL ICF 2985. The same has been got done through M/s. Unique Motors. M/s. Unique Motors is not authorised workshop. Moreover for the job involving Rs. 50,000/- or above open tender enquiry should have been floated. Reasons for not getting the job done through open tender enquiry may please be explained. In the month of Dec/Jan 97-98, supply orders worth Rs. 62,369/- have been placed to M/s. M.S.O. Building Coop. Stores Ltd. The purchases have been made on single quotation basis whereas the said store does not stand on the approved list of Coop. Stores issued by the Delhi Admn. Reasons for the same may please be explained to audit.



Para 2  
 Para No. 2  
 PAPA-2

Para No. 7 Ref. Memo No.   
 Subj: Cellular Phones. Para No. 22  
 Date: 26.10.99  
 570  
 457C  
 447

During the course of audit of accounts for the period 97-98 and 98-99 in r/o DC (East), L.M.Bandh, Delhi, the following discrepancies was noticed:-

According to Finance (Budget) Deptt. O.M.No.F.10(10)/28-Fin (B) dated 16.7.98., Air time charges (excluding monthly rent / Bill charges and Service tax ) on each of the cellular phone as provided shall not exceed Rs. 1,000/- p.m. Keeping in view of the memorandum, the following excess payment recoveries be made from the officers concerned after due verification.

Cell Phone No.	Period	Air time charges paid	Air time charges allowed	Excess charges
9811089022	24.7.97 to 23.5.97	4057.80	1000	3058
	24.5.97 to 23.6.97	4354.40	1000	3354
	24.11.97 to 23.12.97	1673.90	1000	574
	24.12.97 to 23.1.98	1319.60	1000	320
	24.1.98 to 23.2.98	1349.20	1000	349
				7755/-
9811089176	24.4.97 to 23.5.97	2187.90	1000	1188
	24.5.97 to 23.6.97	4094.60	1000	3095
	24.6.97 to 23.7.97	2495.60	1000	1496
	24.11.97 to 23.12.97	4071.00	1000	3071
	24.12.97 to 23.1.98	5232.30	1000	4232
24.1.98 to 23.2.98	4261.00	1000	3261	
				15343
9811089014	24.4.97 to 23.5.97	2167.60	1000	1168
	24.12.97 to 23.1.98	7082.40	1000	6082
	24.1.98 to 23.2.98	2566.90	1000	1567
				8347
9811089174	24.12.97 to 23.1.98	2461.60	1000	1462
	24.1.98 to 23.2.98	3506.60	1000	2507
	Previous Bill Adj.	2350.00	1000	1350
				5319

**SUMMARY**

9811089022	7755
9811089176	15343
9811089014	8347
9811089174	5319
<b>Total</b>	<b>38264/-</b>

Compliance of the above said recoveries may please be communicated to audit.  
 It is also requested that proper record for the payment of the bills for cell phones may please be maintained.







62/c  
38/c  
49/c  
50/c  
38/c  
39/c

1. An amount of Rs. 1983/- had been received by SDM Office (PV) from 26.6.96 to 11.3.99, but the same was not remitted into Bank till the 31<sup>st</sup> March 1999 which is not in order.
2. Sub-Registrar Office:- Registration fees of documents charges received by Sub-Registrar Office were being remitted to Cashier, D.C. Office, Tis Hazari instead of Cashier D.C (East).
3. The amounts remitted into SBI, Tis Hazari and deposited with the Cashier, D.C. Office, Tis Hazari during the year 97-98 and 98-99 were not reconciled. the amounts may be reconcile from concerned PAO and compliance shown to audit.



Para 4

Para No. 9

Ref. Memo No. 9

Dated: 27.7.99

Sub: Payments to J & K Migrants.

Para No: - 4

(4)

During the course of audit of Accounts for the year 97-98 & 98-99 in respect of D.C. Office, Distt. East, L.M. Bund, Delhi. The records relating to the payments to J&K Migrants were checked and found the following discrepancies:-

- 1) Verification regarding the migrants present address. No. of family members, their monthly incomes has not been done for more than three years except a few cases.
- 2) A few of the migrants have been found residing in Patparganj Apartments. Preet Vihar, etc. where the monthly rent approximately is not less than Rs.5000/- whereas the family has shown their income below Rs.2,000/- per month. It can be clarified by proper spot verification.
- 3) R.No.16135 Mrs.Surinder Kaur - On spot verification it was reported in the file that the applicant could not provided the documentary evidence regarding her address in Delhi as well as Kashmir on the plea that the documents are with her husband. However, the payment was released subject to verification of these documents. A letter was also issued on 1.9.93 asking the applicant to appear in the office but no further proceedings were carried.
- 4) R.No.13067 Sh.Narinder Pandit - Page 13/c of the file says that at the time of spot verification the applicant was not found residing. But even then the payment was released. Reasons may please be explained. Moreover, the approval of the competent authority was obtained for the payments to three members but the payment is being made for four members. Please clarify.

R.No.8671 Ms.Lovely Kaul Rs.1,800/- per month.

R.No.15267 A Ms.Rajini Kaul Rs.450/- per month.

Both the files are not available in the office. Ms. Lovely Kaul has given her address as Kirti Apts, Mayur Vihar. Whereas Ms.Rajini Kaul has given her address as sect.15 Rohini. But photograph of both the applicants are the same, it implies that the same person has been receiving the payment by different names. Necessary action as per rule may please be taken against the applicant under intimation to audit.

5. R.No.16741, Sh.R.K.Kaul S/o Late Daya Kaul (Rs.1,800/-), E-244, Mayur Vihar Phase II, Delhi.

On 3/2/93, the surveyor went for the verification at the address given by the applicant i.e. S-III, Aram Bagh, Delhi-55. He reported that not found residing. But even though the payment is being made without re-verification till date. It appears from the Signature that his daughter 'Rita Kaul' has been receiving the payment regularly without authority. Please clarify.

6. R.No.12945 Ms.Babli Kaul Rs.1,800/- per month F-3, Vijay Block Laxmi Nagar, Delhi-92.







PARA NO. 04

Subject:- Cash Book (Govt. A/C).

Audit Memo No.12.

During the test check of cash book (Govt. A/C) maintained by the official of the Deputy Commissioner (East), Govt. of NCT of Delhi, L.Mr. Bundh Shastri Nagar, Geeta Colony Delhi and the following irregularities have been noticed:-

1. The particulars to whom payment was made in the prescribed column of the cash book, only bill Numbers entered in this Col. For example bill no. 683,688 and 690 on 02-03-12.
2. It is also noticed that at a time three GAR-6 receipt books are entered in Cash Book bearing same serial number 01 to 100(Each.)S.R. Penalty and Marriage, which is irregular.  
It is suggested that the serial number of GAR-06 Receipt Book should be continuation or Book Number should also be printed in GAR-06 Receipt Book to avoid to use same serial number at a time. Need full be done now and shown to audit.
3. GAR-06 Receipt No. 46 dt. 26-03-12 (RTI)(P-113) entered in Cash Book on 29-03-12, GAR-06 Receipt No. 47 and 48 dated 28-03-12 are entered in cash book on 29-03-12., (P-113), Receipt No.17 dt. 04-01-11 of Rs. 10/-, Receipt No.18 dt.05-01-11 of Rs.60/- Receipt No 19 dt. 05-01-11 of Rs. 50/- entered in Cash Book on 07-01-11., which is irregular. The amount received through GAR06 receipt should be entered in Cash Book on the same day. Need full be done now and shown to audit.
4. Cash Book open two time in a day on 03-01-11 (P-33) 12-01-11 (P-35) , which is irregular.
5. The amount of the bills should be entered in Cash Book as given page No. 106.
6. When any amount deposited in accredited bank (Govt. A/C) their GAR 06 Number not mentioned in Cash book, Hence it can not be ascertained whether amount deposited in Government A/C in the prescribed period or not.

The reasons for the above may be elucidated to audit. Need full be done and shown to next audit.



PARA NO. 05. 07

Audit Memo No. 13

SUBJECT:- LOG BOOKS HISTORY SHEETS OF GOVERNMENT VEHICLES

The following records produced before the audit:-

DL 7CE 99 Books	Log	History sheets
DL 7CE 9966		DL 7CE 9966
DE ICK 5555		DE ICK 5555
DL7 CE 4715		DL 7 CE 1377
DL 7 CE 1377		DL 7CE 1378
DL 7 CE 1378		DL 7CE 4035
		DL 7CE 4716
		DL 7CE 1376
		DL7CE 4715

During the test check of the log books maintained by the office of the Deputy Commissioner (East) L.M. Bandh, Shastri Nagar, Delhi 110031, the following irregularities have been noticed:-

**1) LOG BOOKS:**

- a) While taking the P O L, the entries of the same is not done in the log book of each vehicle, and also not signed by the officer in charge of the vehicles in the prescribed columns of log books, which is irregular.
- b) Column Number 12 of the log books are not signed by the Officer in charge of the vehicles and on so many occasions the Officer/Official who used the staff car not signed in the prescribed column no. 10 of the log book which irregular.
- c) Purpose of the journey not mentioned in the prescribed col. No. 9 of the log books by the users, in so many occasions, which is irregular.
- d) Details of total kilometers run by the each vehicle, Petrol consumed, and average kilometers per liter not worked out at the end of the each month, each vehicle,. In the absence of this data it is not known whether the running of these vehicles are economical or not, which is irregular.

OP/



g books are not maintaining properly, for example column No.2,3 4 , 9 10 and 12 not filled properly.

The log book of the vehicle No. DL 7CE 4035, DL 7CE 4716 and DL 7CE 1376 not produced before the audit.

g) Coupon books of these vehicles not produced before the audit.

h) Register of old spare parts not produced before the Audit.

i) Page counting certificate not recorded in any of the logbook of the vehicles, which is irregular.

## (2) HISTORY SHEET OF THE VEHICLE

The following irregularities have been noticed in the History Sheet of the Govt. vehicles.

- d) Cost of vehicle not mentioned in the History Sheet Register , which is irregular.  
b) History Sheet (Register) not signed by the officer in-charge of the vehicle for its correctness.  
c) The expenditure incurred on each vehicle is as under:-

S.N o.	Vehicle Number	Expenditure incurred, on its maintenance.
1	DL7C E 4715	Rs. 6,19,549/- upto 26/12/12
2	DL7C E 4035	Rs. 7,96,306/- upto 29/5/12
3	DL1C K 5555	Rs. 5,19,676/- upto 9/9/12
4	DL7C E 4716	Rs. 5,97,627/- upto 29/9/12
5	DL7C E 1377	Rs. 6,16,395/- upto 4/01/12
6	DL7C E 1376	Rs. 4,96,483/- upto 31/3/12
7	DL7C E 1378	Rs. 5,37,313/- upto 31/3/12

In the absence of Cost price of the vehicle it cannot be ascertained whether the expenditure incurred on maintenance of vehicle is economical or not.

d) Paging and page counting certificate not recorded in the 1<sup>st</sup> page of History sheet register.

The reasons for the above may be elucidated to audit. Need full be done and shown to next audit.

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PARA  
(I)

PARA NO. 08

Para 7  
Para 8

Para No. - 08

Page No 8

Audit Memo No. 15.

56  
3210  
3210  
3210

Subject:- Stock Registers Consumable and Non - Consumable.

During the test check of the Stock Register of Consumable, Stock Register of Certificates maintained by the office of the Deputy Commissioner (East) L.M. Bandh, Shastri Nagar, Delhi: 110031, the following irregularities have been noticed:-

CONSUMABLE STOCK REGISTER :- 1. The consumable stock register is not maintaining properly.

2. The consumable register not maintaining year wise, which is irregular, the same may be maintained year wise and shown to audit.

3. The balance of items of the consumable stock for the year 2008-09 have not been transferred to the register of 2009-10 in majority of cases, which is irregular. Few example are given below:-

S. No.	Name of items	Stock register Page No.	No. of items in stock for	Remarks.
1.	All Pins	02	49	Not taken in the stock for the year 2009-10
2.	Attendance Register	15	35	
3.	Carbon Paper	16	80	
4.	Ball Pen refill	11	100	
5.	Cello Tap	19	41	

4. Physical Verification Certificate of Consumable Stock are not recorded in the stock register for the audit period, which is required as per the rule 192 (ii) of the General Financial Rule 2005, Needful be done and shown to audit.

5. Consumable Stock Registers are not signed by the Store Keeper or Store in charge for its correctness, which is irregular.

6. Consumable Stock Register for the year 2011-12 not produced before the audit.

The reason of the above may be elucidated to audit and needful be done and shown to audit.

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4240  
31/10  
29/11  
28/12

## NON CONSUMABLE STOCK REGISTER

The Non consumable stock register is not maintained properly.

1). Physical Verification Certificate of Non Consumable Stock are not recorded in the stock register for the audit period, which is required as per the rule 192 (i) of the General Financial Rule 2005. Needful be done and shown to audit.

2. The stock of items of Non Consumable Stock Register is shown in the balance columns as Nil, which is irregular. The few examples are given below:-

S. No.	Name of items	Stock register Page No.	No. items stock	of in	Remarks
1.	Almirah Steel	01/02	41		Shown as Nil
2.	Computer Chair	03	34		Balance not shown
3.	Books Shelf	05	08		Nil
4.	Computer Table	07	36		Nil
5.	Battery	08	03		Balance not shown
6.	Steel Rack	09	137		Nil
7.	Visitor Chair	11	10		Nil
8.	Wall Clock	13	17		Nil
9.	Calculator	15	11		Nil
10.	Cellular Phone	17	08		Balance not shown
11.	Life Jacket	62	60		---do---
12.	Life Boy	63	30		---do---
13.	Loud Speaker with mike	65	04		---do---
14.	Digital Camera	67	01		---do---

21



15.	Fax Machine	75	02	---do---
16.	Photo Copier	76	01	---do---
17.	Desert Cooler	79	10	---do---
18.	Wheel Chair	114	02	---do---

In the Non Consumable Stock Register majority of items have been shown as issued, which is irregular. It is suggested that for this purpose inventory or display register should be maintained. Further Non Consumable items be shown as nil only after condemnation by the condemnation board and scrap value deposited in the Govt. Account. Or if any item has been transferred to another Department.

The Non Consumable Stock Register are not maintained properly, The progressive total and balance not shown in the prescribed columns and also not signed by the Store in charge in the prescribed columns of stock registers. Page counting certificate not given on the first page of the stock register.

#### STOCK REGISTER OF CERTIFICATES

- The stock of the following items are being maintained in this register  
a) Holograms, b) Common Certificate, (c) Marriage Certificate, d) ROR, e) Identity Card
- The Register is in a torn Condition.
- The Stock register of certificate is not maintained properly i.e. Date of Issue, Opening balance, Items received, Total, Item Issued, Balance etc. have not been properly filled.
- The Stock Register is not signed by the Store Keeper/Store In charge for its correctness, which is irregular.
- Physical Verification Certificate of Consumable Stock are not recorded in the stock register for the audit period, which is required as per the rule 192 (ii) of the General Financial Rule 2005, Needful be done and shown to audit. The reason of the above may be elucidated to audit and needful done and shown to next audit.

CP

4/16/54  
30c  
22  
29







52 (34/0) 22/10 23/10 28/10

27	2008-09	February	577	12,111
28	2008-09	March	609	37,736
29	2008-09	March	650	1,99,897
30	2010-11	March	782	1,31,188
31	2010-11	March	849	3,93,564
32	2012-13	December	526	12,448
<del>33</del>	<del>2012-13</del>	<del>March</del>	<del>783</del>	<del>1,11,500</del>
34	2013-14	July	265	5,38,658
35	2013-14	September	460	5,000
36	2013-14	January	689	1,476
37	2013-14	January	688	5,25,725
38	2013-14	October	535	4,590
39	2015-16	May	118	8,50,000
40	2015-16	November	494	12,00,000
41	2015-16	April	59	96,600
42	2015-16	February	692	1,20,000
		<b>TOTAL</b>		<b>66,94,409</b>

Adjusted as per  
intimation by Dept

The department may take necessary steps to settle the outstanding advance.

**PARA NO. 3**

(Ref. Memo No 1,4,8 & 9)

Sub: **Non production of records**

Following records were not produced before the audit..

- 1 Cash Book other than Main Cash Books alongwith Bank Account,
- 2 **REGISTERS:** Stock i/c dead stock, Property, Long term/Short term Advance/Tuition fee reimbursement, Photocopier
- 3 Liveries Register.
- 4 Log Book and History Sheet along with Petrol/Diesel/CNG details of the Vehicles
- 5 List of employees granted CCL and availing full calendar month leave during the period c Audit.
- 6 Detail of works carried out under "My Delhi I Care" Fund
- 7 Files with regard to payment made to J&K Migrants/1984-Riot victims
- 8 Utilization certificates for the works carried out through other Department
- 9 Physical & financial status of works carried out through other departments under different head of accounts as on 31.03.2014, 31/03/2015 and 31/03/2016.
- 10 Service Postage Stamp Account with Despatch Register.
- 11 Children Education Allowance/Newspaper and Telephone Reimbursement Register.
- 12 All Purchase Files./Advertisement Files.
- 13 Award issued for possession of land.
- 14 Land Revenue recovery details alongwith receipt book register.
- 15 All Tender/Agreement Files including security /Sanitation .
- 16 Security/EMD Register.
- 17 Details of A/A and E/S issued for carrying out the work.
- 18 Files pertaining to AMC for photocopier/computer
- 19 Register of outstanding Contingent/Medical/LTC advances

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Recovery Statement

Month	Due date	Deposit Date	Amount Due	Amount Deposited	Balance	Delay		Interest
						Month	Days	
6/11	7/10/2011	7/20/2011	1000	1000	0	0	10	5
7/11	7/10/2011	7/20/2011	6000	6000	0	0	10	30
8/11	8/10/2011	9/8/2011	6000	6000	0	0	28	84
10/11	10/10/2011	3/7/2012	6000	6000	0	4	27	441
11/11	11/10/2011	3/7/2012	6000	6000	0	3	27	351
12/11	12/10/2011	3/7/2012	6000	6000	0	2	27	261
1/12	1/10/2012	3/7/2012	6000	6000	0	1	27	171
2/12	2/10/2012	3/30/2012	6000	6000	0	1	20	150
3/12	3/10/2012	3/30/2012	6000	6000	0	0	20	60
5/12	5/10/2012	5/18/2012	6000	6000	0	0	8	24
5/12	5/10/2012	6/30/2016	1200	0	1200	49	20	894
6/12	6/10/2012	6/15/2012	6000	6000	0	0	5	15
6/12	6/10/2012	6/30/2016	1200	0	1200	48	20	876
7/12	7/10/2012	6/30/2016	1200	0	1200	47	20	858
8/12	8/10/2012	8/17/2012	7200	7200	0	0	7	25
9/12	9/10/2012	9/28/2012	7200	7200	0	0	18	65
5/14	5/10/2014	5/12/2014	7200	7200	0	0	2	7
7/14	7/10/2014	6/30/2016	7200	0	7200	23	20	2556
8/14	8/10/2014	6/30/2016	7200	0	7200	22	20	2448
9/15	9/10/2015	6/30/2016	7200	0	7200	21	20	2340
10/15	10/10/2015	1/1/2016	7200	7200	0	2	20	288
11/15	11/10/2015	1/1/2016	7200	7200	0	1	20	180
12/15	12/10/2015	1/1/2016	7200	7200	0	0	21	76
4/16	4/10/2016	4/11/2016	7200	7200	0	0	1	4
5/16	5/10/2016	5/11/2016	7200	7200	0	0	1	4
<b>Total</b>			<b>143800</b>	<b>118600</b>	<b>25200</b>			<b>12213</b>

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PART - II  
CURRENT AUDIT REPORT  
(01.04.2016 To 31.03.2017)

Discrepancies in Stock Registers  
PARA NO. 011 (Ref. Memo No. 4 dated 24/08/2017 & Memo No.10 dated 05/09/2017) :

**Subject A: Discrepancies in Stock Registers maintained by CT branch.**

Para 09 During scrutiny of Stock Registers (Consumable and Non Consumable), maintained in Office of the D.C. (District East), L.M. Bandh, Shastri Nagar, Delhi-31 for the audit period 2016-17 following discrepancies have been noticed:-

1. Mandatory page counting certificate has not been recorded on the first page of Stock Registers.
2. Stock entry of items in stock registers have not been verified by the stock in charge i.e. on page 38, 40, 49 (Non-Consumable) and 2, 3 (Consumable) etc.
3. Non-consumable items have been issued as shown as nil, which is irregular. Hence the non-consumable items may be shown as nil after proper condemnation/auction by the competent authority.
4. Under Rule 192(1) and 192(2) of GFR 2005 stipulates that physical verification of fixed assets (Non-Consumable items) and verification of Consumable Goods & material should be undertaken at least once in a year and the outcome of the verification recorded in the corresponding register. On scrutiny of records, it has been observed that no physical verification of consumable items was undertaken by the competent authority for period 2015-16, 2016-17.
5. The some Non Consumable items i.e. Umbrella, Wall Clock, water Jug, Electric Kettle, Electronic Calculator etc. were entered in the consumable stock register at page 38, 40, 42, 49, 53 respectively and Consumable items i.e. Pen Highlighter, Tape Big Size etc. were found in the Non-consumable stock register at page 2, 3 respectively, which may be transferred to concerned stock registers. Other similar type items entry may also be corrected.

**B: Discrepancies in Stock Registers maintained by DDMA.**

(B) During scrutiny of Stock Registers (Consumable and Non Consumable), maintained by DDMA in Office of the D.C. (District East), L.M. Bandh, Shastri Nagar, Delhi-31 for the audit period 2016-17 following discrepancies have been noticed:-

1. Mandatory page counting certificate has not been recorded on the first page of Stock Registers.
2. Non-consumable items have been issued as shown as nil, which is irregular. Hence the non-consumable items may be shown as nil after proper condemnation/auction by the competent authority.
3. Under Rule 192(1) and 192(2) of GFR 2005 stipulates that physical verification of fixed assets (Non-Consumable items) and verification of Consumable Goods & material should be undertaken at least once in a



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year and the outcome of the verification recorded in the corresponding register. On scrutiny of records, it has been observed that no physical verification certificate was recorded by the competent authority for period 2015-16, 2016-17.

4. Some Non Consumable items i.e. Umbrella small, Umbrella big and safety helmet with light were entered in the consumable stock register at page no. 72-74, which may be transferred to Non consumable stock register.
  5. Neither the signature of issuing authority nor the signature of receiver of item was found in the stock register.
  6. More than one items were entered in a single page i.e. Stationery item Rim, Glue Stick, Register, pencil, stapler etc at page no 32 under consumable stock register. Separate entry must be made of each item and quantity should be written properly against the items purchased.
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Necessary step may be taken for rectification of above discrepancies under intimation to Audit.

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Para no. 12  
PARA NO. 02 (Ref. Memo No. 5 dated 25/08/2017)

Sub: Discrepancies in log book & History sheet of Govt. Vehicle

During the test check of the log books and History sheet of Govt. Vehicles maintained by the office of the Deputy Commissioner (East) L.M. Band Shastri Nagar, Delhi 110031, the following discrepancies have been observed

The Log Books and History Sheets of 2016-2017 are Produce before the Audit

Sr. No	Reg. No of Vehicle	Make	Date of Purchase	Remarks
1	DL2CAV-0003	Tata Indigo	24/10/2013	Produced
2	DL2CAY-0003	Tata Indigo	24/10/2013	Produced
3	DL10C-N-0009	Maruti Gypsy	26/03/2015	Produced
4	DL3C-NB-0001	Maruti Suzuki SX4	26/04/2013	N/P
5	DL7C-AW-0009	Maruti Suzuki SX4	20/12/2012	N/P
6	DL7C-T-0818	Maruti Suzuki SX4	06/02/2014	N/P
7	DL2C-AW-0003	Tata Indigo	24/10/2013	N/P

(A) Log Books

1. Column no. 2, 3, 5 & 7 are not filled completely in the log book provided
2. Column No. 9 is never filled, which is very important for the log books. Purpose of journey is essential information, which is unavailable at each page of all logbooks.
3. While taking the POL the entries of the same is not done in the log book of any vehicle, and also not signed by the officer in charge of the vehicles in the prescribed columns of log books.
4. Details of total kilometers run by the each vehicle, petrol consumed and average kilometers per liter has not been worked out at the end of the each month of any vehicle. In the absence of these data it is not known whether the running of these vehicles are economical or not.
5. Register of old spare parts are not produced before the audit.
6. Verification of journey performed through vehicle no. DL-2CAV-0003 is unavailable in all pages of the log book for the period 2016-17.

(B) The History Sheet of the vehicle

The following discrepancies have been noticed in the History Sheet of the Govt. Vehicles.

1. Date of purchase of the Vehicle No. is DL2CAY-0003 not written in the History sheet.
2. Sign. Of officer in charge of the Vehicle is not appended in the History sheet of the vehicle.

Necessary step may be taken for rectification of above discrepancies under intimation to Audit.



Para No. 13

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Para No. 06 (Ref: Memo No. 06 Dated: 30/08/2017)

Sub:- Non-adjustment of outstanding AC bills amounting to Rs. 502545 /-.

As per rules 118 and 162 of Receipts & Payment Rules stipulated that money drawn on behalf of Abstract Contingent bills (AC Bills) for payment of advance to supplier of stores should be adjusted within a period of one month from the date of its drawl by submission of detailed bill. A scrutiny of the record relates to Abstract Contingent (AC) advances, it revealed that an advances, amounting to Rs. 502545/- pertaining for the period 2016-2017 has been pending for adjustment as on date which is violation of Receipts & Payment Rules. The details of outstanding AC Bills are given as under:-

Sl. No.	Bill No.	Date	Purpose of advance	Amount	In Favour of
1	176	22.06.16	Six No. Of Computers and Two No. Of Scanner	337545/-	ICSIL
2	113	25.05.16	Additional Load of 110 W installed	165000/-	YPL(BSES)
<b>Total</b>				<b>502545/-</b>	

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The Department may take necessary steps to settle outstanding advances at the earliest as detailed above under intimation to Audit.







Para No. 14

Para No. 05 (Ref: Memo No. 11 Dated: 11/09/2012)

Sub: Non Production of Records for the audit period 2016-17

The following records have not been shown to audit:-

1. Record and file relates to J&K Migrat
2. Record relates to Marriage registrations
3. Record related to LAC
4. Service Postage Stamp Account Register
5. Medical Reimbursement Charge Register
6. Long Term Advance Register, HBAM/MCA etc.
7. LTC Register
8. Tuition Fee Reimbursement Register
9. Register of Valuables, EMD/Bank Guarantee.
10. Newspaper & Telephone Reimbursement Register
11. Rent/Electricity/Water/Telephone Bill.
12. Log Book History sheet alongwith Register of Old spare part of some vehicles

Pay stands  
Not yet settled

In addition to above the following record against Old NDR paras have also not produced for the period 2008 to 2016.

(F.Y. 2008-2012)

1. Spouse information (2008-12)
2. Service Postage Stamps Register
3. Contingent Register
4. Dead Stock/Unserviceable Store items
5. Electricity/Water Charge Register
6. Medical/tuition fee reimbursement registers
7. LTC/TA/OTA Register
8. List of employees who were on leave more than 30 days in calendar month
9. Certificate of Loss of Govt. Property due to fire, theft, forced embedment and misappropriation during audit period.
10. The advance drawn on A.C. bills 2008-2012
11. Record regarding Land acquisition (F.Y. 2013-2016)
12. Cash Book other than main Cash Books alongwith Bank Account
13. Log Book History sheet alongwith petrol/Diesel/CNG details of Vehicle
14. List of employee granted CCL and availing full calendar month leave during the period of audit
15. details of works carried out under My Delhi | Care Fund
16. File regarding payment made to J&K Migrants/1984-Riot victims
17. Utilization certificates for the work carried out through other Department
18. Physical & Financial status of works carried out through other department under different head of accounts as on 31.03.2014, 31.03.2015 & 31.03.2016
19. Service Postage Stamps Record
20. All Purchase files/advertisement files

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20/11/11
- 21 Award issued for possession of land
- 22 Land Revenue Recovery details alongwith receipt book register
- 23 All Tender/Agreement Files including Security/Sanitation
- 24 Security/EMD Register
- 25 Details of A/A and E/S issued for carrying out the work
- 26 File pertaining to AMC for photocopier/computer
- 27 Register of outstanding contingent/Medical/LTC advance.
- 27 Registers i.e. dead stock, Property, long/short term advance, Union fee, photocopier, Newspaper and Telephone Registers
- Pans Stand  
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The above mentioned record may be shown to next audit.

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PART-II

CURRENT AUDIT REPORT

Para No. 1 Short- deduction of subscription towards DGEHS amounting to Rs. 10875/-.

(Ref. audit memo no. 01 dated 03/07/2018)

Consequent upon the revision of the pay on the basis of the implementation of recommendation of the 7<sup>th</sup> Central pay Commission, it has been decided to revised the rates of subscriptions, to be made by the employees/pensioners for availing benefits under CGHS/DGHS w.e.f. 01/02/2017 vide Ministry of H&FW, Govt. of India O.M. No.S11011/11/2016-CGHS(P)/EHS dated 09/01/2017 & 13/01/2017 and further endorsed vide Director General of Health Services, GNCTD of Delhi Vide O.M. No. F.25(III)/DGEHS/140/DHS/09/204078-204243 dated 02/05/2017.

The revised monthly contribution for availing DGHS facility is as under:-

Sr. No.	Corresponding Level in the pay matrix as per 7 <sup>th</sup> CPC	Contribution (Rs. Per Month)
1.	Level 1 to 5	250/-
2.	Level 6	450/-
3.	Level 7 to 11	650/-
4.	Level 12 & above	1000/-

On the test check of the records provided, it is observed that short subscription towards DGHS has been deducted in respect of the following employees.

Sr. No	Name	Designation	Period	Subscription deducted	Revised subscription	Difference In Rs.
1	ASHWANI KUMAR	THE	Feb-2017 to May-17	Rs. 325/- <i>Settle</i>	Rs. 650/- <i>Settle</i>	325x4=1300
2	KULANAND JOSHI	D.C.	Feb-2017 to May-17	Rs. 500/-	Rs. 1000/- <i>Settle</i>	500x4=2000
3	RAJANISH KUMAR SINGH	ADM	Feb-2017 to May-17	Rs. 325/-	Rs. 650/-	325x4=1300
4	MADAN PAL BHASKER	SUPDT	Feb-2017 to May-17	Rs. 325/-	Rs. 650/- <i>Settle</i>	325x4=1300
5	VIVEK VINDHANAL MISHRA	SUPDT	Feb-2017 to May-17	Rs. 325/-	Rs. 650/- <i>Settle</i>	325x4= 1300
6	RAMESH CHANDER MEENA	SDM	Feb-2017 to May-17	Rs. 325/-	Rs. 650/- <i>Settle</i>	325x4= 1300
7	BHASKAR	LDC	Feb-2017 to May-17	Rs. 125/-	Rs. 250/- <i>Settle</i>	125x3= 375
8	SHIV KUMAR JINDAL	PATWARI	Feb-2017 to May-17	Rs. 125/-	Rs. 250/-	125x4= 500



9	ASHOK KUMAR	KGO	Feb-2017 to May-17	Rs. 125/-	Rs.250/-	125x4= 500
10	ARVIND KUMAR	PATWARI	Feb-2017 to May-17	Rs. 125/-	Rs.250/-	125x4= 500
11	JAI BHAGWAN	PATWARI	Feb-2017 to May-17	Rs. 125/-	Rs.250/-	125x4= 500
Total						10875/-

The recovery of Rs.10,875/- from the above mentioned employees may be made after due verification of facts and figures. Further, all other similar cases during the audit period may be checked and recovery, if any, be made under intimation to the audit.

Para No. 02 Irregularities in maintaining stock registers consumable & non-consumable.  
(Ref. audit memo no. 05 dated 09/07/2018)

Para 12 On the test check of the Stock Registers provided by the office, it has been observed that the record related to Stock Registers are not being maintained properly, detail of which is given as under:-

1. Most of the columns of Stock Registers have been left blank, i.e., balance B/F, total quantity, date of receipts, quantity received etc.
2. Detail of the items issued have been completely left blank i.e., date of issue, to whom issued, quantity issued, balance and initials of the recipients.
3. Rule 192 (1) and 192(2) of GFR 2005 stipulates that physical verification of Fixed Assets (Non-consumable items) and consumable items should be undertaken at least once in a year and the outcome of the verification recorded in the corresponding register. On scrutiny of records, it has been observed that physical verification of consumable stock/goods and materials has not been conducted during the entire audit period.
4. On scrutiny of Consumable stock register, it has been observed that some items have been entered both in Consumable Register as well as in Non-Consumable Register, like Pen Drive at page-165 of CSR and page 25-27 of Non CSR. Further, some items of non-consumable category have been entered in the Consumable Register like Electric Kettle at page-49, Electric Extension Board at page-51, Wall Clock at page-40 etc.
5. Index of the Stock Registers not being maintained properly.
6. Closing Balance of the items have not been properly carried forward
7. Certificate as per the provisions of the Rule 154 and Rule 155 of the GFR, 2017 have not been recorded for the purchase/procurement of goods/items/stationery/ stores.
8. The stores/items procured during the period of audit have not been entered in the Stock Registers.
9. Stock entries have not been recorded on the Vouchers/Bills of the items purchased/procured.



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Maintenance of such important record in above manner does not serve any purpose and is irregular. In the absence of above information, Audit could not verify the correctness of the procurement/stores during the period of audit.

The above discrepancies may be immediately rectified under intimation to the audit

Para No. 3 Non production of Records.

(2017-18)

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- (1) Challans (2) Imprest Register (3) Liveries Account (4) Property Register (5) Service Books except 15 Service Books (6) Tender & Purchase Record (7) Contingency Bills except June to Sept. 2017 & Nov.17 to Jan. 18 (8) Advance Register (9) Record related to DDMA, Payment to J&K Migrants and riot victims (10) Log Book of Vehicle (11) LAC Record (12) Outsources Services Record

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(Hameed Ahmad)  
Audit Party No 29  
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**CURRENT AUDIT REPORT**

2018-19

**PARA-01 Recovery of Rs. 15915/- on account of irregular payment of Family Planning Allowance. (Audit Memo No. 04 Dated : 03.07.2019)**

On the recommendations of 7<sup>th</sup> CPC, Family Planning Allowance was discontinued w.e.f. 01.07.2017 however, on scrutiny of Pay Bill Register for the period 2017-18 & 2018-19, it has been observed that the Department has paid Family Planning Allowance to the following officials beyond 01.07.2017, which resulted in irregular payment of the allowance. Detail of recovery to be made is as under:

Sr. No.	Name of the officials & Designation	Period for which FPA paid by the Department	Monthly allowance paid by the Department	Recovery to be made
01	Mukesh Kumar, Patwari	01.07.2017 to 30.06.2019	Rs. 125/- p.m.	Rs. 3000/-
02	Anil Kumar, K.G.O.	01.07.2017 to 30.06.2019	Rs. 125/- p.m.	Rs. 3000/-
03.	Dayaram Dubey, K.G.O.	01.07.2017 to 30.06.2019	Rs. 210/- p.m.	Rs. 5040/-
04.	Devi Ram, K.G.O.	01.07.2017 to 30.04.2018	Rs. 125/- p.m.	Rs. 1250/-
05.	Tarciuz Minz, K.G.O.	01.07.2017 to 30.06.2019	Rs. 125/- p.m.	Rs. 3000/-
06.	Rajeev Kumar, K.G.O.	01.02.2019 to 30.06.2019	Rs. 125/- p.m.	Rs. 625/-
Total				Rs. 15915/-

Recovery of Rs. 15915/- may be made from the above officials after due verification of facts and figures and other similar types of cases may also be got reviewed at DDO / HOO level.

**PARA-02 Recovery of Rs. 900/- towards UTGEIS. (Audit Memo No. 01 Dated: 03.07.2019)**

As per Central Govt. Employee Group Insurance Scheme (CGEIGIS), the rate of monthly subscription to the employees classified as Group 'A' 'B' and 'C' is to be deducted as per list given below to get the appropriate insurance cover (Reference : Swami's Handbook-2016, page 389) as follows:

Group to which the employee belongs	Rate of subscription	Amount of Insurance cover
A	120	120000
B	60	60000
C	30	30000



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As per the guidelines mentioned therein, the employees are enrolled as members of the Scheme only from 1<sup>st</sup> January every year. If an employee enters service on or after 27<sup>th</sup> January in any year, he is enrolled as a member only from 1<sup>st</sup> January of the next year. Further on regular promotion of a member to a higher Group after the 1<sup>st</sup> January in any year, his subscription will be raised only from the 1<sup>st</sup> January of the next year.

During the test check of pay bill registers for the period 2017-18 & 2018-19, it has been observed that the Department have not deducted the CGEIS / UTGEIS contribution as per the instructions given therein and thus resulted in short recovery of Rs. 900/- as per detail below :

**Group 'B'**

Settled by IAD

S. No.	Name of the employee	Level	UTGEIS contribution		Amount to be recovered (01/2017 to 06/2019)
			Deducted	To be deducted	
1.	Sh. Bal Kishan, Supdt.	8	30	60	900
	<b>TOTAL</b>				<b>900</b>

Recovery of Rs. 900/- for the above period may be made from the officer and further recovery for the previous period may also be made after due verification of facts and figures under intimation to Audit.

**PARA-03A Short recovery of License Fee of Rs. 420/-.** (Audit Memo No. 02 Dated: 03.07.2019)

As per Order No. 4(1)/Misc./PWD&H/A-II/2004/P.F./2388-2480 dated 15.02.2018 rates of license fee of Residential Accommodation were revised w.e.f. 01.07.2017 in respect of departments like Delhi Police, Directorate of Training and Tech. Education, Hospital, Dte. Of Social Welfare, PWD Enquiry Office and other departments, which have departmental pool accommodation at their disposal were also required to follow and execute aforesaid revised rates of license fee at their own level and ensure that the latest license fee payable by the allottees is levied and collected as per the above order.

Settled by IAD

During the course of audit and scrutiny of records for the period 2018-19, it has been observed that license fee rates are not being recovered at the revised rates in respect of below mentioned officers / officials.

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The detail of short recovery of is as under:

Name of Officer/ official	Type of Quarter allotted	License fee recovered by the Hospital	Period	License fee to be recovered (as per revised rates)	Difference <i>settled</i>	Recovery to be made
Arun Gupta, SDM (105)	IV	Rs. 500/- p.m.	01.05.2018 to 31.07.2018 (03 months)	Rs. 640/- p.m.	Rs. 140/-	Rs. 420/-
<b>TOTAL RECOVERY TO BE MADE</b>						<b>Rs. 420/-</b>

Department may recover Rs. 420/- after due verification of facts and figures and all other similar cases may also be got reviewed on the basis of above observations.

**PARA-03B Recovery of Rs. 2520/- towards Water Charges (Audit Memo No. 03 Dated : 03.07.2019)**

Water charges are to be recovered from the officials who are residing in the Govt. Residential Accommodations w.e.f. 01.07.2012, however on scrutiny of Pay Bill Register for the period 2018-19, it has been observed that Govt. residential accommodation was allotted to Sh. Ajay Kumar, ADM but water charges are not being recovered from the pay of the officer. The detail of recovery of water charges is as under:

Name of Official	Type of Quarter allotted	Period	Water charges deducted by the Deptt.	Water charges rate for eligible category	Diff. <i>settled</i>	Recovery to be made
Ajay Kumar	IV	01.06.2018 to 31.01.2019	0	315	315	Rs. 2520

Recovery of Rs. 2520/- for the above period may be made from the above officer and further recovery for the previous period may also be recovered after due verification of facts and figures under intimation to Audit.

**PARA-04 Excess payment of Cash assistance given to J & K Migrants for Rs. 26101/- . (Audit Memo No.13 Dated : 09.07.2019)**

During the test check of record made available to audit in r/o J & K Migrants, it has been observed the payment has been made to those beneficiary who have expired which is irregular. Details of some of the case are given below:-

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Sr. No.	Name of family member expired	Date of Death	Registration no.	Period of excess payment	Excess Payment made / recovery
1.	Lt. Sh. Ashok Kumar Dhar	13.11.2018	3126	14-30.11.2018 (@3250/- pm)	1842
				December, 2018 to May, 2019 (@3250/- pm)	19500
2.	Lt. Vishwa Nath Rajdan	15.02.2019	2851	16.02.2019 to 28.02.2019 (@3250/- pm)	1509
				March, 2019	3250
Total recovery to be made					26101

Settlement  
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Department may recover Rs. 26101/- after due verification of facts and figures and all other similar cases may also be got reviewed on the basis of above observations.

**PARA-05A Excess consumption of fuel by General pool vehicles. (Audit Memo No. 07 Dated: 04.07.2019)**

As per Office memorandum No. F. 8/4/2014-AC/DSIV/1878-2027 dated 03.11.2014 issued by Finance Department regarding Economy in Plan & Non-Plan expenditure vide which the following ceiling / limits of expenditure have been prescribed in respect of Govt. vehicles:

Sr. No.	Items	Ceiling / limits
01.	Expenditure on petrol / diesel	200 liters per vehicle per month

During scrutiny of records / file of consumption of petrol bills of the office of DM (East), it has been observed that Govt. vehicle have consumed fuel more than the prescribed ceiling / limit. Hence, the excess consumption of fuel requires ex-post facto approval of FD with proper justification. Details of vehicles that ply above the prescribed limit are as under:

Vehicle No. (General Pool)	Attached with	Period	Fuel consumed (in liters)	Excess expenditure (above 200 ltrs) incurred by the Deptt.
DL-1C-X-5575	Tehsildar (MV)	Feb. 2018	222	1595.29
		March, 2018	209	651.53
(General Pool) Veh. No. not mentioned	Not mentioned	May, 2018	300	7609.66
		July, 2018	260	4550.53
DL7C-T-0818 – General Pool	Not mentioned	Sept., 2018	208	652.34

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Hence, the department may obtain the ex-post facto approval for the excess fuel consumed by the above general pool vehicles from Finance Department, Govt. of NCT of Delhi under intimation to Audit.

**B. Maintenance of vehicles. (Audit Memo No. 06 Dated: 03.07.2019)**

During the test audit of records of maintenance of vehicles of the office of District Magistrate (East), it has been observed that a vehicle being No. DL2C AW 0003 was purchased on 24.10.2013 for Rs. 5,44,985.66 and further scrutiny of history sheet of the vehicle revealed that Rs. 600985/- has already been incurred on the maintenance of the vehicle till 28.01.2019.

As per the history sheet of the vehicle, the expenditure incurred during last two years on repair and maintenance of the vehicle is as under:

Sr. No.	Date of Repair	Expenditure incurred	Progressive expenditure
01	12.06.2017	50414	231400
02.	17.08.2017	34417	265817
03.	31.12.2017	51650	317467
04.	28.03.2018	133741	451208
05.	28.03.2018	2500	453708
06	27.08.2018	61669	515377
07	28.01.2019	85608	600985
EXP. DURING 2017-18 & 2018-19		419999	

Whereas the consumption of fuel during 2017-18 & 2018 -19 for the vehicle is as under:-

Sr. No.	Month	Fuel Consumed	Total Amount
01	April, 2017	114	6435
02.	May, 2017	130	7311 (incl. mobil oil of Rs. 150/-)
03.	June, 2017	71	3906
04.	July, 2017	177	9690
05.	Aug., 2017	71	4048
06.	Sep, 2017	136	7907
07.	Oct., 2017	95	5431
08.	Nov. 2017	236	13741
09.	Dec. 2017	171	10042
10.	Jan., 2018	227	14057
11.	Feb., 2018	194	12322

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12.	March, 2018	276	17449
13.	April, 2018	140	9132 (incl. mobil oil for Rs. 300/-)
14.	May, 2018	280	18792
15.	June, 2018	240	16360 (incl. mobil oil for Rs. 300/-)
16.	July, 2018	238	16177
17.	Aug., 2018	259	17822 (incl. mobil oil for Rs. 450/-)
18.	Sep., 2018	245	17880
19.	Oct., 2018	216	16128
20.	Nov., 2018	185	13260
21.	Dec., 2018	32	2424
22.	Feb., 2019	75	4953
Total		3808	245267

Total expenditure incurred on vehicle including fuel amounting to Rs. 6,65,266 during the last two years (excluding salary of Driver) which is not economical. The running cost per KM is approx Rs. 25, and the expenditure incurred on repair and maintenance of the vehicle since last two years is above the cost price of the vehicle.

Department is advised to send the vehicle to T.O. to identify the machinery of vehicle, is in perfect condition or not and may be contact to manufacturer of the vehicle to know the reasons of actual default of vehicle and huge expenditure on the maintenance of the vehicle under intimation to Audit.

**PARA-06 Non-production of records. (Audit Memo No. 09 Dated: 05.07.2019)**

Following record has not been produced for scrutiny of Audit:

1. Contract files of various outsourced services.
2. AMC files of all equipments.
3. List of unserviceable stores.
4. Condemnation files / records.
5. Details of outstanding Contingent / LTC advances.
6. Tender file / Purchase Files/ records.

*Settled & Taken A/c*  
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*IAO - 7/7/19*

The above record may be produced for scrutiny of next audit.

*(JASPAL SINGH)*  
**(JASPAL SINGH)**  
 Inspecting Audit Officer  
 Audit Party No. XIX



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PART-II

Page 14 ✓

**AUDIT REPORT (2017-18 to 2019-20)**

PARA No. 01

(Ref: Audit Memo No. 10 dated 11/02/2021)

**Sub:- Short deduction of UTEGIS subscription amounting to Rs.46,620/- ✓**

As per the revised rates of Group Insurance Subscription accordingly to Sixth Pay Commission (DOPT O.M. No. 11012/7/2008-Estt. (A), dated 17.04.2009 having pay in Pay Band-2 i.e. 9300-34800 (GP 4200, 4600, 4800 & 5400), the rate of subscription is Rs. 60/- per month and for employees having pay in Pay Band- III i.e. 15600-39100 (GP 6600 and above) the rate of subscription is Rs. 120/- per month.

During scrutiny of records, it has been observed that subscription @ Rs. 30/- per month has been deducted from the salary of the following employees:

S. No.	Employee Name & designation	Period	No. of months	Subscription due @ Rs. 60/- pm	Subscription deducted @ Rs. 30/- pm	Subscription recoverable (Rs.)
1	Smt.Chander Kanta	UDC (Level-6) Jan 2010 to Jan. 2020	121	7260	3630	3630
2	Sh. Lekshmi Sahu	UDC (Level-6) Jan 2010 to Dec. 2019	120	7200	3600	3600
3	Sh. P. K. Singh	HC (Level-7) Jan 2010 to July. 2019	115	6900	3450	3450
4	Sh. Virginder Kr. Kukrety	UDC (Level-6) Jan 2010 to Aug. 2019	116	6960	3480	3480
5	Smt. Rajni Ranjan Kumar	HC (Level-7) Jan 2010 to Dec. 2019	120	7200	3600	3600
6	Sh. Ajay Pratap Singh	UDC (Level-6) Jan 2010 to Feb. 2021	134	8040	4020	4020
			<b>Total</b>	<b>43560</b>	<b>21780</b>	<b>21780</b> ✓

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Further, it has been observed that subscription @ Rs. 20/- per month has been deducted from the salary of the following employees:

S. No.	Employee Name & designation	Period	No. of months	Subscription due @ Rs. 60/- pm	Subscription deducted @ Rs. 20/- pm	Subscription recoverable (Rs.)
1	Sh. Mukesh Shankar HC (Level-7)	Jan 2010 to Dec. 2019	120	7200	2400	4800
2	Sh. Naveen HC (Level-7)	Jan 2010 to Dec. 2019	120	7200	2400	4800
3	Sh. Nitin Kumar HC (Level-7)	Jan 2010 to Dec. 2019	120	7200	2400	4800
			<b>Total</b>	<b>21600</b>	<b>7200</b>	<b>14400 /</b>

In addition to above, subscription in respect of Sh. Bal Kishan, Supdt.(Level-10) was deducted @ Rs.30/- per month w.e.f. 01.01.2010 to 30.06.2019 (114 months)(114 x Rs.30= Rs.3420/-) and Rs.60/- per month from 01.07.2019 to 30.09.2019 (03 months)(3x Rs.60=Rs.180/-). Therefore a total amount of Rs.3600/- was deducted for the said period, whereas subscription @ Rs.120/- per month was due w.e.f. 01.01.2010 to 30.09.2019 (117 x Rs.120 =Rs.14040/-). Hence, short recovery of Rs.10,440/- was made from the official.

Hence, the total recovery of Rs.46,620/- (Rs.21780+ Rs.14400 + Rs.10440/-) towards UTGEIS short subscription be made after due verification of facts and figures from the above mentioned officials. Further, all other similar cases may be reviewed and recovery, if any be made under intimation to the audit.

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Para-15  
PARA No. 02

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(Ref: Audit Memo No. 12 dated 12/02/2021)

**Sub: Maintenance of Stock Registers in violation of GFR Rules.**

**2016-2017**

During scrutiny of Stock Register (Consumable and Non-Consumable), maintained in Office of the D.C. (District East), L.M. Bandh, Shastri Nagar, Delhi-31 for the audit period 2016-17 following discrepancies have been noticed.

1. Mandatory page counting certificate has not been recorded on the first page of Stock Registers.
2. Stock entry of items in stock registers have been verified by the stock in charge i.e. on page 38, 40, 49 (Non-Consumable) and 2, 3 (Consumable) etc.
3. Non-Consumable items have been issued as shown as nil, which is irregular. Hence the Non-consumable items may be shown as nil after proper condemnation/auction by the competent authority.
4. Under Rule 192(1) and 192(2) of GFR 2005 stipulates that physical verification of fixed assets (Non-Consumable items) and verification of Consumable Goods & material should be undertaken at least once in a year and the outcome of the verification recorded in the corresponding register. On scrutiny of records, it has been observed that no physical verification of consumable items was undertaken by the competent authority for period 2015-16 and 2016-17.
5. The some Non Consumable items i.e. Umbrella, Wall Clock, Water Jug, Electric Kettle, Electronic Calculator, etc. were entered in the consumable items i.e. Pen Highlighter at page 2, respectively, which may be transferred to concerned stock registers. Other similar type items entry also be corrected.

**2019-20**

During the test check of consumable/Non consumable stock registers of DC Office, L.M. Band, Shastri Nagar, Delhi for the period 2019-20, the following discrepancies have been noticed:-

**1. Non-Consumable Stock Register:-**

- a) As per Rule 208(iii) of the GFR,2017, the details of material purchased should be entered in the appropriate stock register, preferably in an IT based system. The officer-in-charge of stores should certify that he has actually received the material and recorded it in the appropriate register. The Department has not complied with the rule provisions.
- b) Physical verification of Fixed Assets.- As per Rule 213(i) of GFR,2017 the inventory for fixed assets shall ordinarily be maintained at site. Fixed assets should be verified at least once in a year and the outcome of the verification recorded in the corresponding register. Discrepancies, if any shall be promptly investigated and brought to account. The physical verification of the Non Consumable stock/ Property have not been made by the authorities.

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- c) **Transfer of charge of goods, materials, etc.**- The Rule 216 of GFR,2017 provides that in case of transfer of Officer-in-charge of the goods, materials etc., the transferred officer shall see that the goods or materials are made over correctly to his successor. A statement giving all relevant details of the goods, materials etc., in question shall be prepared and signed with date by the relieving officer and the relieved officer. Each of these officers will retain a copy of the signed statement. This procedure has not been followed by the Department.
- e) Stock Register is being maintained from 2018-19 onward by the store incharge. The items which were entered in this register, have been issued/installed in different branch/office but the signature of recipients/installation report not recorded in the register. No progressive balance has been calculated and depicted in the register. In the absence of progressive balance, it is not possible to ascertain the exact quantity of any item lying in the store.
- f) Further, the Storekeeper/Caretaker has made a Red Ink entry on every page of the Stock Register that " Balance brought forward from previous stock register as found (not handed over properly). However as per location installed, the detail of above mentioned article is as follows.  
This physical verification shows that no stock registers were maintained by the office prior to year 2018-19, which is highly objectionable.
- g) The stock entries have been made without entering Bill No, Date, purchase value/price of the item purchased and quantity received in r/o of all the items which have been shown in the stock register. In the absence of such entries in the Stock Register with regard to date of purchase and price of the item purchased, it is not possible to ascertain book value of the surplus/obsolete item at the time of disposal of goods, as enunciated under Rule.217 of GFR..

**2. Consumable Stock Register:-**

- a) The physical verification of the consumable stock register needs to be conducted every year and during the test check of register, it is noticed that Physical verification certificate not recorded in the Stock register. The same is required as per G.F.R Rule 192(ii).
- b) At all places in the column of 'initials of recipient', the Caretaker has signed at all places instead of the recipients in both the stock registers.
- c) Stock entry of items and quality certificate by the Competent Authority has not been given on the vouchers.
- d) The vouchers/sub-vouchers have not been marked as 'paid and cancelled' after payment has been made.

Necessary steps may be taken to rectify the abovementioned discrepancies and compliance shown to the next audit.

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**PARA No. 035 Sub:- Non-Production of Records**

**2016-2017**

The following records have not been shown to audit.

1. Records and file related to J&K Migrant.
2. Records relates to Marriage registrations.
3. Record related to LAC.
4. Service Postage Stamp Account Register.
5. Medical Reimbursement Charge Register.
6. Long Term Advance Register, HBA/MCA etc.
7. LTC Register.
8. Tuition Fee Reimbursement Register.
9. Register of Valuables, EMD/Bank Guarantee.
10. Newspaper & Telephone Reimbursement Register.
11. Rent/Electricity/Water/Telephone Bill.
12. Log Book History Sheet alongwith Register of Old spare part of some vehicles.

In addition to above the following record against Old NPR paras have also not produced for the period 2008-2012.

1. Sparse Information (2008-12).
2. Service Postage Stamps Register.
3. Contingent Register.
4. Dead Stock/Unserviceable Store items.
5. Electricity/Water Charge Register.
6. Medical Tuition fee reimbursement register.
7. LTAVTA/HBA Register.
8. List of employees who were on leave more than 30 days in calendar month.
9. Certificate of Loss of Govt. Property due to fire, theft, forced embedment and misappropriation during audit period.
10. The advance drawn on A.C. bills 2008-2012.
11. Record regarding Land acquisition (F.Y. 2013-2016).
12. Cash Books other than main Cash books alongwith Bank Account.
13. Log Book History sheet alongwith petrol/Diesel/CNG details of Vehicle.
14. List of employees granted CCL and availing full calendar month leave during the period of  
and
15. Details of works carried out under My Delhi I Care Fund

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16. File regarding payment made to J&K Migrants/1984 Riot victims.
17. Utilization certificates for the work carried out through other Department.
18. Physical & Financial status of works carried out through other department under different head of accounts as on 1.03.2014, 1.03.2015 & 31.03.2016.
19. Service Postage Stamps Records.
20. All Purchase files/Advertisement files.
21. Award issued for possession of land.
22. Land Revenue Recovery details alongwith receipt book register.
23. All Tender/Agreement Files including Security/Sanitation.
24. Security/EMD Register.
25. Details of A/A and E/S issued for carrying out the work.
26. File pertaining to AMC for photocopier/Computers.
27. Register of outstanding contingent/Medical/LTC advance.
28. Register i.e. dead stock, Property, Long/Short term advance, Tuition fee, Photocopier, Newspaper and Telephone Register.

#### 2017-2018

1. Challans.
2. Imprest Register.
3. Liveries Account.
4. Property Register.
5. Service books except 15 Service Books.
6. Tender & purchase Record.
7. Contingency Bills except June to sept. 2017 & Nov. 2017 to Jan. 2018.
8. Advance Register.
9. Record related to DDMA, payment to J&K Migrant and riot victims.
10. Log Books of Vehicle.
11. LAC Record.
12. Outsources Services Record.

#### 2018-2019

1. Contract files of various outsourced services.
2. AMC files of all equipment.
3. List of unserviceable stores.
4. Condemnation files/records.
5. Details of outstanding Contingent/LTC advances.
6. Tender files/Purchase Files/ Records.

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**2019-2020**

1. All Purchase files except stationery file
2. Log Books of vehicles.
3. Condemnation files/records.
4. AMC files of all equipment.
5. Files of various outsourced services
6. Surety Bond of Store Keeper.
7. Dead Stock Register.
8. List/Register of Unserviceable stores.
9. List of running work, if any.
10. Record related to DDMA, payment to J&K Migrant and riot victims.

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RAJIV SACHDEVA)  
IAO



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**PART-III**  
**TEST AUDIT NOTE**

**TAN No. 01**

**(Ref: Audit Memo No. 11 dated 12/02/2021)**

**Sub: Shortcomings in Pay Bill Register.**

During test-check of PBR, following discrepancies have been noticed:

1. **Page counting certificate was not recorded:** Page counting certificate duly signed by the DDO which is required to be recorded on the first page of the PBR has not been found recorded for the period 2019-20.
2. **Incomplete personal information** – The mandatory information/details of the officials (which was required to be written on the upper part of each page) were not found filled completely in any of the PBRs for the period 2019-20. Apart from the name, DoI and GPF A/c. No., other details like Pay-band, Grade-Pay, residential address, DOB, DOJ, DOS, details of loan/advances/ refunds, etc were not recorded in the PBRs, which is incorrect.
3. **Cutting & Overwriting** – Numerous cutting and overwriting were noticed in the PBRs. but not attested by the HOO/DDO.
4. **Abstract of Pay Bills (GAR-18) not filled up.**

The above discrepancies may be rectified and compliance shown to next audit.

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TAN No. 02

(Ref: Audit Memo No. 13 dated 15/02/2021)

Sub: Delay in deposit of remittances to Government Account

As per Receipt & Payment Rules, 1983, money should be deposited in the Government Account as soon as it is received or on the next working day. During the test check of Cash Book, it has been noticed that in the following cases there was delay from 03 to 08 days in remittances into the government account:-

S. No.	Received vide Slip No. / TR No. with date	Amount	Deposited vide Challan No. with date	Delay in No. of Days
1	Slip No.76070-76113, 08.04.2019	24270	721, 11.04.2019	3
2	TR No. 3345-3354, 08.04.2019	11000	721, 11.04.2019	3
3	TR No.3091, 08.04.2019	1500	721, 11.04.2019	3
4	TRNo.3173, 12.04.2019	5000	724, 18.04.2019	6
5	Slip No. 76354-76418, 22.04.2019	23590	730, 25.04.2019	3
6	Slip No. 10182-10195, 22.04.2019	3690	730, 25.04.2019	3
7	TR No.3383-3398, 22.04.2019	18500	730, 25.04.2019	3
8	Ch.No.065222, 18.04.2019	510	726, 25.04.2019	7
9	TR No.45-47, 22.04.2019	3000	730, 25.04.2019	3
10	Slip No.77407-77458, 28.05.2019	28670	41, 31.05.2019	3
11	Slip No.78497-78525, 04.07.2019	14250	66, 09.07.2019	5
12	Slip No.10714-10719, 04.07.2019	2320	66, 09.07.2019	5
13	TR No.3685, 04.07.2019	2700	66, 09.07.2019	5
14	TR No.4072, 30.08.2019	50000	106, 06.09.2019	8
15	TR No.4097, 17.09.2019	50000	120, 23.09.2019	6
16	Slip No.83769-73770, 02.01.2020	17920	176, 07.01.2020	5
17	Slip No.193-198, 02.01.2020	2690	176, 07.01.2020	5
18	Slip No.302-312, 16.01.2020	4220	191, 22.01.2020	6
19	Slip No.84147-84187, 16.01.2020	19730	191, 22.01.2020	6
20	Slip No.84188-84218, 17.01.2020	18380	191, 22.01.2020	6
21	Slip No.313-317, 17.01.2020	1450	191, 22.01.2020	6
22	Slip No.1598-1643, 12.03.2020	21840	215, 17.03.2020	5
23	Slip No.1644-1693, 13.03.2020	20940	215, 17.03.2020	5
24	Slip No.804-817, 13.03.2020	4650	215, 17.03.2020	5
25	TR No.5550-51, 13.03.2020	2000	215, 17.03.2020	5
26	TR No.5680-5687, 13.03.2020	7500	215, 17.03.2020	5

Necessary steps may be taken to avoid the delay for deposit of remittances, in future.

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24/02/2021  
RAJIV SACHDEVA)  
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**RECORD MEMO DETAILS**

S. No.	Memo No.	Brief of the Para's	Amount to be recovered (Rs.)	Remarks
1.	01 to 09,	Record Memos	-	-

**AUDIT MEMO DETAILS**

S. No.	Memo No.	Brief of the Para's	Amount to be recovered(Rs.)	Remarks
01	10	Short deduction of UTEGIS subscription amounting to Rs. 46,620/-	46,620/-	PARA NO. 01
02	11	Short comings in PBR	-	TAN NO. 01
03	12	Maintenance of Stock Register in violation GFR Rules	-	PARA NO. 02
04	13	Delay in deposit of remittances in Govt. Account	-	TAN NO. 02
<del>05</del>	<del>14</del>		-	

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24/02/2021

**(RAJIV SACHDEVA)**  
**IAO**



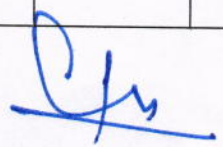
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**Current Audit Report  
(2020-22)  
PART-II**

During the course of current audit of **Dy. Commissioner (Distt.East), Govt. of N.C.T. of Delhi, L.M. Bandh, Shastri Nagar, Delhi** for the period from **2020-21 to 2021-22**, 40 audit memos were issued including 25 record memos & 15 observation memos, highlighting various irregularities with a recovery of Rs.41,040/-. One observation memo with recovery of Rs.31,200/- has been dropped on the basis of reply provided to Audit. The 14 observation memos and one record memo have been converted into 07 paras and 07 TANs. One Reminder has been converted into NPR-Para No.07. The details are as under:

**Summary of Memos in the Audit period of 2020-2022**

Audit Obs. Memo No.	Subject	Amount pointed out	Amount Recovered	Amount dropped on the basis of reply	(Amount in Rupees)	
					Balance	Remarks
01	Shortcomings in maintenance of Bill Register	-	-	-	-	TAN-01
02	Irregularities in maintenance of Pay Bill Registers (PBRs)	-	-	-	-	TAN-02
03	Improper maintenance of Cash and Cash Book	-	-	-	-	TAN-03
04	Short deduction of Licence Fees- Recovery of Rs.9,840/-	9,840	-	-	9,840	Para-01
05	Discrepancies / lapses in maintenance of Services Books.	-	-	-	-	TAN 04
06	Recovery of Rs.31,200/- towards DGEHS	31,200	-	31,200	-	Dropped on the basis of reply
06-A	Rush of Expenditure	-	-	-	-	TAN 05
Letter to PAO for verification of Remittances dated 27/06/2022)	Delay in deposit of remittance	-	-	-	-	Para-02(A)
	Non verification of Remittance by PAO	-	-	-	-	Para-02(B)
Record Memo.22	Outstanding A.C. bills/Advance bills	-	-	-	-	Para-02(C)
08	Discrepancies in maintenance of Stock Registers	-	-	-	-	TAN-06
09	Shortcomings/Discrepancies in Repair & Maintenance of Vehicles & their record	-	-	-	-	TAN-07
10	No action to get rebate in respect of Water Bills from Delhi Jal Board on account of installation and	-	-	-	-	Para-03





	connectivity of Rain Water Harvesting System					
11	Grant of increased financial benefits of Increment without considering period of Earned Leave in r/o. Sh. Sunil Dutt, MTS	-	-	-	-	TAN-08
12	Avoidable expenditure on hiring instead of purchase of Laptops/Desktop computers, CCTV etc.	-	-	-	-	Para-04(A)
13	Non compliance of provision of Receipts & Payments Rules 1983 & GFR 2017	-	-	-	-	Para-04 (B)
14		-	-	-	-	Para-04 (C)
15	Irregularities in Stepping up case in r/o. Sh.Santosh Kumar, Gr.IDass	-	-	-	-	Para-05
16	Non-Production of Records	-	-	-	-	Para-06
Letter to PAO-8 dt 02.06.22	Verification of Remittances for the period 2017-18 to 2021-22	-	-	-	-	remittances verified by the PAO-8
	<b>Total</b>	<b>41,040/-</b>	<b>-</b>	<b>31,200/-</b>	<b>9,840/-</b>	

The Internal Audit Report has been prepared on the basis of information/records furnished and made available by **Dy. Commissioner (Distt.East), Govt. of N.C.T. of Delhi, L.M. Bandh, Shastri Nagar, Delhi** for the period from **2020-21 to 2021-22**. The audit disclaims any responsibility for any misinformation and/or non-information on the part of Audit.



**(SREENIVAS V.)**  
**IAO/Sr. A.O.**  
**Audit Party No. VI**



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**PART II**  
**CURRENT AUDIT REPORT (2020-21 to 2021-22)**

**PARA No.01 (Ref: Audit Observation Memo No.04, dated 29/06/2022)**

**Sub: Short deduction of Licence Fees- Recovery of Rs.9,840/-**

During the test check scrutiny of License fees details provided vide letter dated 28.06.2022( Pg- ) by the office of Dy.Commissioner (East), GNCTD, L.M.Bund, Shastri Nagar, Delhi for the audit period 2020-21 to 2021-22 it was observed that the office has not revised the Licence Fees in respect of Government Accomodation allotted to the staff with reference to orders issued by Government from time to time. The details are as under:-

<b>Name</b>		<b>Sh. Puneet Kumar Patel, ADM</b>					
<b>Address</b>		<b>38-A, Mayur Vihar, Delhi</b>					
Period	Months	Deducted	To be deducted	Short Deducted	Amount to be recovered	Total Amount	
07/20 to 06/22	24	640	750	110	2640	2640	
						<b>2640</b>	
<b>Name</b>		<b>Sh. Daya Ram, Kanungo</b>					
<b>Address</b>		<b>462, Timarpur Delhi</b>					
Period	Months	Deducted	To be deducted	Short Deducted	Amount to be recovered	Total Amount	
07/20 to 06/22	24	310	370	60	1440	1440	
						<b>1440</b>	
<b>Name</b>		<b>Sh. Ramnaresh Meena, Jr. Asstt</b>					
<b>Address</b>		<b>101, Sidhora Kalan, Delhi</b>					
Period	Months	Deducted	To be deducted	Short Deducted	Amount to be recovered	Total Amount	
07/20 to 06/22	24	310	370	60	1440	1440	
						<b>1440</b>	
<b>Name</b>		<b>Sh. Kali Singh, MTS</b>					
<b>Address</b>		<b>504, Gulabi Bagh, Delhi</b>					
		License Fees		Short Deducted	Amount to be recovered		
Period	Months	Deducted	To be deducted	Short Deducted	Amount to be recovered	Total Amount	
07/20 to 06/22	24	310	370	60	1440	1440	
						<b>1440</b>	
<b>Name</b>		<b>Sh. Girish Kumar, Sweeper</b>					
<b>Address</b>		<b>1248, Gulabibagh, Delhi</b>					
Period	Months	Deducted	To be deducted	Short Deducted	Amount to be recovered	Total Amount	
07/20 to 06/22	24	310	370	60	1440	1440	
				0	0	<b>1440</b>	
<b>Name</b>		<b>Sh. Mahesh Babu, driver</b>					
<b>Address</b>		<b>47, Karkardooma, Delhi</b>					
Period	Months	Deducted	To be deducted	Short Deducted	Amount to be recovered	Total Amount	
07/20 to 06/22	24	310	370	60	1440	1440	
				0	0	<b>1440</b>	
<b>GRANT TOTAL = Rs.9,840/-</b>							

The above facts & figures could not be confirmed to audit and Corrective action, if any by way of recovery of short deduction of amounts, after due verification of facts and figures, was also not provided to audit with any duly authenticated copies of relevant documentary proofs.



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In view of the above, the above amounts of Short deducted amounts of License Fee & Water Charges after due verification of facts and figures with reference to orders issued by Government from time to time, may be recovered from the Government Servants concerned and deposited into Government Account under intimation to Audit with copies of relevant documents duly verified by the Pay & Accounts Officer concerned.

**PARA No. 02A(Ref: Audit Observation Memo No.07, dated 04/07/2022)**

**SUB :Delay in deposit of Remittances**

Test check scrutiny of relevant record (loose sheets in file covers) provided to audit in respect of receipts made by the Office of the DC (East), following amounts were found received on different dates and deposited into government account with a gap ranging from 5 days to two months. In view of the irregular maintenance of cash book, non-issue of TR-5 by the concerned authorized officer, audit could not check / confirm the actual dates of receipt and depositing the same into Government Account.

The office allowed to accumulate cash received from different offices working under its administrative control viz., SR offices, and other officers who have been authorized to receive payment under circular dated 13.06.2020 issued by H&FW Department, GNCT of Delhi. Some of the entries are shown below:-

Slip Number	Date of actual receipt	TR-5 issued by SR Offices	Amount in Rs.	Date of Deposit
39051-39100	27.04.2021	-	100000	05.05.2021
42801-42850	14.04.2021	-	4000	05.05.2021
38701-35750, 38751-38800	March & April	-	196000	26.04.2021
42851-42900	15.04.2021	-	100000	26.04.2021
23051-23100	23.03.2021, 02.04.2021	-	26000	26.04.2021
39851-39900	15.04.2021	-	74000	26.04.2021
40026-40050		-	86500	26.04.2021
40451-40500	21.04.2021	-	98000	26.04.2021
38451-36500	02.04.2021	-	70000	26.04.2021
-	19.04.2021	5795-96	3000	26.04.2021
-	19.04.2021	13507	9420	19.04.2021
-	16.04.2021	4010-11	700	19.04.2021
-	12.04.2021	8456-8467	12000	19.04.2021
-	16.04.2021	8503-8505	2000	19.04.2021
4001-4009	15.04.2021	-	3700	19.04.2021
-	16.04.2021	5792-5794	2500	19.04.2021
13466-13493	15.04.2021	-	12420	19.04.2021
13418-13464	15.04.2021	-	29720	19.04.2021
39623, 41527,41531, 41532	12.04.2021, 13.04.2021	-	8000	19.04.2021
41801-41851	10.04.2021 to 15.04.2021	-	6000	19.04.2021
41051 to 41100	07.04.2021 to 09.04.2021	-	10000	19.04.2021
13326 to	13.04.2021		18810	19.04.2021



37601 to 37650	16.03.2021 to 27.03.2021	-	90000	19.04.2021
38001 to 38050	20.03.2021 to 04.04.2021	-	86000	19.04.2021
13325 to 13373	12.04.2021	-	11090	13.04.2021
-	12.04.2021	8440-8455	14000	13.04.2021
-	12.04.2021	8196-8502	9500	13.04.2021
38951-39000	27.03.2021 to 30.03.2021	-	100000	13.04.2021
38501-38550	24.03.2021 & 25.03.2021	-	100000	13.04.2021
Challan No.254	30.03.2021 to	-	2470000	06.04.2021
Challan No.255	06.04.2021	-	122025	06.04.2021

Reasons for above discrepancies/lapses may be elucidated to Audit with documentary proofs.

All such cases/ instances where significant delay was there in depositing of government moneys may be verified / reviewed under intimation to audit.

**PARA No. 02B (Ref: Letter to PAO for verification of Remittances dated 27/06/2022)**

**Sub: Non-verification of Remittances by PAO:**

With reference to letter dated 27.06.2022 of Audit Party No.VI, the PAO-X, Govt. of NCT of Delhi has provided the details of Outstanding ACB/Advances of the O/O DC (East) for the period starting from 2002-03 to 2020-21 and has verified all the remittances of the O/O DC (EAST) 2020-21 and 2021-22 except the following two remittances:

S.No.	Challan No. & Date	Amount not verified by the PAO
1	No.84 Dt.25.10.2021	Rs.1,70,810/-
2	No.85 Dt.25.10.2021	Rs. 34,000/-

Necessary immediate action may be taken under intimation to audit.

**PARA No. 02 C (Ref: Audit Memo No.22, dated 23.06.2022)**

**Sub: Outstanding AC Bills/ Advance Bills**

As per details provided to audit vide reply No.27 dated 28.6.2022 by the O/O of DC East, the following two AC Bills/Advance amounts are outstanding for final adjustment of the same as on date of audit:



S.No.	ACB No. & Date	Amount in Rs.	Particulars
1	No.22 Dt.23.4.2020	36,000/-	Advance for 180 CDVS @ Rs.200/- each
2	No.7 Dt.3.4.2021	3.50.000/-	Towards 123 <sup>rd</sup> Induction Training Programme for IAS Officers

Further, as per information collected from the PAO, there are a number of AC Bills/ Advance Bills are outstanding for final adjustment at PAO level amounting to Rs.83,69,072/- for the period 2002-03 to 2020-21.

Reasons for the above may be elucidated to audit

**PARA No. 03 (Ref: Audit Observation Memo No.10, dated 04/07/2022)**

**Sub: No action to get rebate in respect of Water Bills from Delhi Jal Board on account of installation and connectivity of Rain Water Harvesting System**

Delhi Jal Board vide Resolution No. 276 dated-01.03.2016 stipulates that such plots/properties on 500 sqm plot area or more and having functional RWH system shall be granted rebate of 10% in the total bill amount. Rebate is 15% if both the systems i.e. RWH and Waste water recycling plants are set up and functional. It also stipulated that in case, the consumers fail to comply this provision within the time limit, the tariff as applicable for the consumers of the respective category will be increased by 1.5 times till the provision on rain water harvesting made and intimated.

During test check scrutiny of Paid vouchers of Delhi Jal Board Bills for Water Supply provided to Audit by office of Dy. Commissioner (East), GNCTD, Shastri Nagar, Delhi for Audit period 2020-21 to 2021-22, the following discrepancies have been noticed:-

(Amounts in rupees)

Sl.No.	Bill Date	Due Date	Arrear	Bill Amount	Total Amount	Sanction date	Paid Amount
1	16.03.2021	03.04.2021	--	37316	37316	22.03.21	37316
2	17.04.2021	04.05.2021	<b>37315</b>	63901	101216	28.04.21	50483
3	14.05.2021	31.05.2021	<b>101216</b>	136926	238140	20.05.21	238140

The office has continued to pay the Water Charge Bills without checking the Arrears shown in the Bills resulting double payment causing loss to Public exchequers.

It was further observed from the record that the DJB has not been giving any benefit of rebate to this office and instead an amount of Rs.13,407.12 has been charged towards Rain Water Harvesting Penalty in the Bill dated 17.04.2021 which was ultimately paid by the office in the month of May 2021.

Record was not clear as to whether the Office Complex is having a Functional Rain Water Harvesting system and not getting any Rebate on this account as per Policy of Delhi Jal Board.

The above facts and figures could not be confirmed nor Reasons for the above lapses could be elucidated to audit.

The same may be elucidated to Audit.



Irregularities in Purchases made

**PARA No. 04(A) (Ref: Audit Observation Memo No.12, dated 04/07/2022)**

**SUB: Avoidable expenditure on hiring instead of purchase of Laptops/Desktops computers, CCTV etc.**

Test check scrutiny of Paid Vouchers of Contingent Bills provided to Audit by the office of Dy.Commissioner (East), revealed that Expenditure of huge amounts was found incurred towards "Hiring of Laptops/Computers/Printers/CCTV etc".

The vouchers have not been entered in any Register and there are a number of cuttings in each and every entry of Vouchers including quantities and specifications of items provided. Certificates of fulfilling of codal formalities, paid and cancelled entries, etc., were not found on body of any vouchers as prescribed in GFR.

Supply/Work Orders and Agreements /Instructions / Circulars in respect of hiring the above-mentioned items have not been provided to audit to confirm all these facts.

Therefore, it was requested to provide the following Year-wise details given in the table along with all relevant documents, etc., please.:-

Sl.No.	Name of the Item hired	Number of Items hired	Period of Hiring	(Year wise)	
				Total amount spent on hiring	

Whether the abovementioned items were procured through GeM Portal, and if not, copies of Agreements with Agencies concerned and approval of Competent Authorities may be shown to Audit.

Since the requisite record was not provided to Audit, it could not be ascertained as to whether the hiring of Laptops/Computers/Printers/CCTV etc. instead of purchase is feasible/economical.

Authenticated copies of orders/circulars regarding relaxation obtained, if any, in this regard were also not be provided to Audit.

In view of the above, all the required details, relevant documents/ Copies of Agreements and approval of competent Authorities as mentioned above may be shown to next Audit.

**PARA No. 04 (B) (Ref: Audit Observation Memo No.13, dated 05/07/2022)**

**SUB : Non compliance of provision of Receipt & Payments Rules 1983 & GFR 2017**

As per paid vouchers of Contingent Bills provided to Audit by the office of Dy. Commissioner (East), following discrepancies are observed :-

- (1) Piecemeal purchases have been made to avoid the necessity of obtaining the sanction of Higher Authority. Such practice is in violation of monetary restrictions as well as the



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provisions of GFRs and various instructions/guidelines issued by Government from time to time.

- (2) Most of the Vouchers are not passed for payment in figures and words by the DDO.
- (3) Stock entry has not been found recorded on some of the paid vouchers.
- (4) Vouchers/bills are not cancelled as "Paid & Cancelled" after payment during the audit period. The cancellation of vouchers/bills must have been done to avoid double payments.
- (5) Reasons for procuring goods/services other than GeM not mentioned.

Reason for above irregularities may be explained to audit and necessary steps may be taken not to recur such cases in future and also observe all codal provisions while incurring such expenditure

**PARA No. 04 (C) (Ref: Audit Observation Memo No.14, dated 05/07/2022)**

**SUB : Non compliance of provision of Receipt & Payments Rules 1983 & GFR 2017**

As per Contingent Bills provided to Audit by the office of Dy.Commissioner (East), it was observed that huge amount has been spent on providing Tentage, Tentage related items & various Items provided in these Tents/DGDs/Health Centres and various Centres under the jurisdiction of Dy.commissioner (East). Payment has been made to various Agencies without verification from Competent Authorities.

As Record has not been provided, hence Audit could not ascertain the exact facts & figures of Paid Vouchers.

Reasons for the above lapses may be elucidated to audit with documentary proofs

**PARA No. 05 (Ref: Audit Observation Memo No.15, dated 05/07/2022)**

**Sub: Irregularities / lapses in stepping of pay of Sh. Santosh Kumar, Gr.I DASS**

Test check scrutiny of entries already available in Service Book of Sh. Santosh Kumar, Gr.I DASS, it was observed that while posted as Grade II, his pay of Rs.11820+4600 was stepped up to Rs.13,860+4600 w.e.f. 13.01.2006 with reference to pay of his junior counterpart viz. Sh. Bhagwati Prasad with DNI as 01.07.2007, as per Order No. DE-37/4(1253)/EDN/GOC/2012/13452-53 dated 01.10.2015, copy pasted at pg.44 of Service Book. In this connection, it was observed that :-

- (1) Comparative Statement was not found on record;
- (2) Seniority Numbers of both the Officers were not found;
- (3) Record was not clear as to whether the officer had fulfilled all relevant conditions pertaining to Stepping up of Pay under rule FR 22 as mentioned below :-





(I)

- i. Both the senior and junior employees should belong to the same cadre and the posts to which they have been promoted or appointed should be identical and in the same cadre.
- ii. The junior and the senior should have held identical scales in the lower post and should hold identical scales in the higher post.
- iii. The anomaly should directly arise from application of the relevant rule/order.
- iv. The stepping up of pay is admissible with reference to the first junior (not necessarily immediate junior) on only one occasion; but if the junior concerned gets his pay stepped up at par with one junior to him, then the pay of the senior may again be stepped up.
- v. The junior should not have been drawing more pay than the senior from time to time in the lower post.
- vi. Advancement of DNI(Item 4) of senior is admissible only if he was drawing more pay than junior in the pre-revised scale and his pay in the revised scale is fixed at the same stage as that of junior.

(II) Some of the instances which do not constitute anomaly for stepping up of Pay

1. A senior joining higher post later than the junior;
2. A senior appointed later than the junior in the lower post itself and drawing less pay than the junior, when promoted to the higher post;
3. A senior direct recruit drawing less pay than a junior promote whose pay has been fixed with reference to the pay drawn in the lower post. And so on.

The facts and figures as given above were not confirmed with authenticated copies of all relevant documents along with the rule and Regulations under which the Stepping Up of pay was done and circumstances under which approval of Finance Department being Competent Authority as per Delegation of Financial Powers was not obtained.

Corrective action if any, taken in this regard was also not provided to audit with documentary proofs.

The same may be elucidated to Audit.

**PARA No. 06 (Ref: REMINDER-II, dated 30/06/2022)**

**Sub:- Non-Production of Records.**

The following records for the Audit period were not provided to Audit for the Audit period :-

1. Contingency Bill quotation files
2. Dead Stock Registers
3. Income Tax calculation Proforma along with Form-16 & 16A with supporting documents





4. Details of all Bank Accounts with Pass Books, Cash Book, if any,
5. Property Registers
6. Postage Stamp Account
7. G.P.F. Ledger, Broad Sheet and Index Register of Class-IV employees, if any
8. O.T.A. Registers
9. Liveries Records
10. TA/ Conveyance Allowance/Newspaper & Telephone Reimbursement Registers and their bills
11. Rent/Electricity/Water/Telephone Bills and their Registers
12. Stock Registers of T.R.-5 Receipts;
13. Attendance Registers
14. Long term Advances Register & Short term advances Registers
15. Fidelity and Surety Bond
16. Log Book and History Sheet of all Vehicles
17. Photocopier Registers
18. Contingency register of works
19. Valuable registers
20. List of idle store/equipments of unserviceable items
21. Details of employees drawing Family Planning Allowance on account of sterilization as on date.
22. Details of last audit conducted by A.G.C.R. along with copy of report.
23. Number of employees placed under suspension as on date, if any, with complete details.
24. Details of final payments of G.P.F. made during 01.04.2020 to 31.03.2022.
25. Double Transport Allowance/ or Special pay, if any, paid to the employees during audit period.
26. Detail of on strength and hired vehicles during the Audit period
27. List of employees granted any kind of full calendar month leave during the period of Audit.
28. Detail of NPS employees as on date in the following format:

S. No.	Name of employee	Designation	Date of joining in service	Declared Home Town

- 29 A list of obsolete / unserviceable / condemned items lying in the store may be provided to audit in the following format:

S.No	Name of the obsolete / unserviceable / condemned item	Qty.	Date of purchase	Purchase/Book value (in Rs.)	Since when lying in the store	Remarks, if any.

- Details of Condemnation carried out during Audit Period 2020-21 to 2021-22



30.Details of Schemes, projects being implemented by the O/O Dy. Commissioner (East);

31.Rules/Instructions/Guidelines as well as various circulars in respect of various schemes being implemented in the Office;

32.Copies of various Agreements/Contracts entered by the Department in respect of various services/supplies of materials/manpower for the Audit period;

33.Details of Bank accounts being maintained (whether in operation or otherwise) in respect of various schemes, works, projects, etc, Bank Pass Books, Bank Reconciliation Statements Cash Book etc. in respect of various schemes;

34.Details of purchase through GeM or outside (GeM) for audit period 2020-21 & 2021-22 in following format:-

S.No.	Financial year	Total No. of Bills through GeM		Total No. of Bills outside GeM		Total Bills		Reasons for not purchases/not procuring goods & services through GeM
		No.	Amount	No	Amount	No	Amount	

35.Following information, record, etc., pertaining to audit period i.e., 2020-21 to 2021-22:

- a) Name of Agency/Agencies who are presently providing Manpower, Security Services and Sanitation Services with details of date, number of persons, etc., copies of orders, etc.
- b) Details of sanctioned strength, filled and vacancy position in respect of posts
  - (a) Chowkidar, security personnel,
  - (b) Sweeper, sanitation workers, etc.,
  - (c) LDC, UDC, HC(Gr.II)
  - (d) IT Assistant
  - (e) Data entry operator
- c) Year-wise details of incumbents who have been posted/deployed against posts mentioned as at (1) above;
- d) Year-wise details of persons posted or posts filled with retired personnel with post etc., from which they were retired;



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- e) Attendance of the security & sanitation workers for the audit period and complaints if any, against them or the Agency;
  - f) Authenticated copies of contracts/agreements, etc., in respect of engagement, appointment, etc., on contract basis, outsourced basis, etc.
  - g) Copies of letters, orders, etc., issued by the Department in respect of filling up of posts or engagement of security and sanitation work along with terms and conditions etc.,

36. Following details with all relevant documents :-

- a) Confirm whether the Office of D.C. (EAST) is having Rain Water Harvesting system and Waste water recycling plants; if yes, Both are functional and from which date;
- b) Whether any Rebate/Discount is being allowed by Delhi Jal Board in this regard;
- c) Whether any Penalty has been imposed by Delhi Jal Board as mentioned above;
- d) Status of the Rain Water Harvesting System/Waste water recycling plants on date, may also be provided to audit.
- e) Paid vouchers of Bills & Registers of Delhi Jal Board for Audit period may be provided to audit please.

37. Following information, record, etc., pertaining to audit period :-

**a. Details of Cheque Books**

Cheque received banks	books from	Cheque books used	Balance

**b. Details of cheques issued:**

S.No.	Cheque No. & Date	To whom issued	Amount	Particulars

38. Details of tenders awarded during audit period along with files.

39. List of employees who have been provided mobile / landline facility along with reimbursement files.

40. Purchase files

41. Advertisement files.  
 42. Files pertaining to outsourcing of staff  
 43. Files pertaining to Security and Sanitation services  
 44. Detail of Bank Accounts / Fixed Deposits, if any.  
 45. AMC files of all machinery and equipments.  
 46. Details of all the Bank and Post office accounts maintained / operated by the Office preferably in the following proforma:-

S.No	Bank Name & Address (with account number)	Nature of account (savings, current or any other)	Purpose /Nature of the account	Name & Design. Of the officer authorized to operate the account	Closing balance as on 31.03 (of last days of the current audit year)	Are these balance at col. No. 6 have been reconciled with the bank upto date or not (Yes / No), If Yes, provide to Audit.
1	2	3	4	5	6	7

47. Details of vehicles hired by the office of Dy. Commissioner (East) from Private agencies /Government Department etc. along with all relevant files showing approval of Competent Authorities during the period of audit 2020-21 and 2021-22 :-

S.No	Name of Agency with Address	Hired vehicle No.	Vehicle attached with officer / usage	Amount paid to hiring agency p.m.	Period	Bill No. & date	Amount

- Details of total vehicles in the office of Dy. Commissioner (Central) along with the names of Officers to whom Vehicles are attached along with details of Drivers and Logbooks.
- Details of condemned/ to be condemned and unserviceable vehicles in this office in the following format:-

S. No.	Regn. No., Make/Model of Vehicle	K.M. run so far	Purchase price	Date since when Declared condemned/ to be condemned	Reasons for not auctioned etc. by the Department

- Complete records related to repair and maintenance of Government Vehicles.
- Original Log Books, History Sheets etc. of Hired Vehicles.



48. Details of units (Govt./Grantee Institutions/Semi-Govt./Hostels, Commissions, Private/NGO, Boat Club etc.), if any, with their name, etc. and details of Bank, Canteen etc. working under the administrative control of the Department.

Details of Grant-in-Aid released during Audit period along with relevant record

48. Relevant record/files pertaining to allotment of space and fixing of Rent/License Fee in respect of the above said institutions etc.
49. Details of kiosks/ATM/canteen etc. running in the premises of the office of Dy. Commissioner (East).

**50. Furnishing of information regarding Installation of GPSs in the Govt. vehicle / Govt. hired vehicles to curtail misuse.**

1	Number of Government as well as hired vehicles used during 2020-21 & 2021-22	
2	The status of GPS installation in these vehicles and also name of the organizations from whom the installation was made.	
3	The functioning of GPS installed and the procedure adopted in monitoring/reporting of the system.	
4	Whether Tender conditions have been modified to hire GPS enabled vehicles as per Delhi Govt. guidelines.	
5	Whether the certificate regarding compliance to Office order No. F.2/559/2018/CT-III/ GAD/8954 dated 24.08.2018 issued by GAD; has been furnished. If yes, date of furnishing the certificate.	

**51. Details of Machinery/Office Equipments purchased/ installed during 2018-20**

1. Following information in prescribed Proforma may be provided along-with Annual Maintenance Contract of the Machine / Equipment for scrutiny of the audit:

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S.N O.	Name of Machine / Equipment	Cost of Machine / equipment	Date of purchase	Date of receipt of supply	Date of Installation / Commissioning	If not installed then reason thereof	Working Satisfactory Yes /No	If not satisfactory, the reason thereof

2. Details of Machinery / Equipment lying Obsolete / Old / Unserviceable, if any, in the following performa:

S.N O	Description	Date of Purchase	Cost of Machine / Equipment	Date of obsolete / Unserviceable	Reason for Obsolete /Unserviceable	Action Taken

3. Details of Machinery / equipment not in working condition in the following format along-with reasons for its not working:

S.No	Details of Machinery / Equipment	Since not working	Reasons for not working	Current status & action taken

4. Details of Machinery / equipment or any other apparatus donated / received from different agencies / persons/Deptt. Etc. during period under audit in the following performa:

S.No	Name of machinery / equipment	Market value	Book value	Date of donation	Installation	If not installed than reasons thereof

52. Agreements/MoUs/Contracts entered into by the Department with Agencies who provide Manpowers, AMC/CMC and any other services like Security, Sanitization etc. during and for 2020-21 & 2021-22.

53. Following record pertaining to the Audit Period 2020-21 & 2021-22 may please be provided to Audit :-

- a) Monthwise details of Numbers of Challan Books issued for Covid Challans with reference to Health & Family Welfare Notification dated 13.06.2020 (as available in copy of Receipts issued).



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b) Monthwise details of Covid challans, TR-5 issued etc.

Sl.No	Month/Year	Total No. of COVID Challans issued during the month	Amount collected towards COVID challans during the month	TR-5, Book Number

- c) Monthwise details of Receipt of Challan books with amount etc.  
(Returned)
- d) Copies of Orders authorizing Officers/officials to receive Government money under COVID Instructions



**(SREENIVAS V.)**  
**IAO/Sr. A.O.**  
**Audit Party No. VI**

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**PART-III**  
**TEST AUDIT NOTE**

**TAN No. 01 (Ref: Audit Observation Memo No. 01 dated 23/06/2022)**

**Sub: - Shortcomings in maintenance of Bill Register**

During the test check of Bill Registers provided for the period 2020-21 & 2021-22, following shortcomings have been noticed:-

- I. Bills Registers have never been signed by the DDO during through-out the Audit Period of two years (24 months) 2020-21 & 2021-22.
- II. Certificate of page counting duly signed by DDO not found recorded on the first page of the Bill Registers;
- III. Particulars of every bill presented to PAO need to be entered in Column No.2 of the bill register and its net amount in Col.3. Further, these entries must be attested by the DDO at col-4 at the time of signing the bill and before presentation to PAO but it is noticed that not even single entry has been attested/signed by the DDO. Entries in the bill register without attestation by the DDO have no authenticity and in absence of proper attestation figures of the bills presented to PAO can be changed at any stage and possibility of errors/manipulations cannot be ruled out.
- IV. Further, the Column No. 5,6,7,8 and 9- should be completed under the signature of DDO so as to check the actual amount admitted/passed by the PAO office and to ascertain the timely receipt of cheques, etc., but the same has never been completed/signed by the DDO in respect of any of the financial year under audit period, which is irregular;
- V. Column No. 13,14 and 15 not found filled at all, which are meant for keeping a check and to avoid the possibilities of retention of undisbursed money beyond the prescribed period;
- VI. There are number of cuttings and overwritings in the Bill Register which have also not been attested by the DDO, which is irregular;
- VII. Register of Abstract Contingent Bills not updated causing lack of information in respect of outstanding Advances/AC Bills;
- VIII. Reasons for above with documentary proofs, may be provided to Audit.

The above shortcomings may be rectified and shown to the next audit.





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**TAN No. 02 (Ref: Audit Observation Memo No. 02, dated 23/06/2022)**

**Sub: Irregularities in maintenance of Pay Bill Registers(PBRs)**

During the test check scrutiny of the PBRs provided to audit by the office of Dy. commissioner (East), Govt. of NCT of Delhi, L.M. Bund, Shastri Nagar, Delhi for the period 2020-21 to 2021-22, following irregularities/ lapses have been observed:-

1. The mandatory page counting certificate is not recorded in the PBRs on the first page which is also required to be countersigned by the DDO concerned;
2. The mandatory information/details of employees required to be recorded on the upper left side of each page in the PBR found incomplete / not completely filled in any of the PBRs. Apart from name, other details like Designation, Pay, details of advances / refunds, installment No., PAN No., GPF No., PRAN (NPS), Address of Government Accommodation occupied by the employees concerned, etc. were also not found filled in most of the cases;
3. Past information/details of employees who have been transferred into the unit viz., O/O DC (East) (required to be entered from LPC) were not found recorded in the PBR. This information is required for calculation of Income Tax, GPF contribution etc. Information about the employees who have been transferred out of the Unit has also not been recorded in the PBR. Copy of LPC is also required to be appended with the respective page in the PBR for ready reference;
4. Monthly entries of Pay & allowances entered in PBRs have never been signed by DDO;
5. DA arrears drawn during 2021-22, have not been included in Gross pay nor any reasons given for the same;
6. Abstract of Pay and other Bills in form GAR-18 has not been signed/authenticated in any of the PBRs;
7. Total of each column which is required for calculation of Income Tax of each of the Government Servant is also not found done at the last line of each page (at the bottom) for respective period;
8. Details/Particulars of Payment of Retirement Benefits, like DCRG, CVP, EL Encashment, etc., are not found entered in P.B.R folios in respect of Government Servants on their Retirement;
9. GPF advances/withdrawal, short term & long term advances not entered in PBR.
10. Several cuttings/over-writings made in the PBR have not been attested by the DDO;
11. In terms of Para 10(m) of the Govt. of India, Ministry of Finances O.M. No. F. No. 1(7)/(2)/2003/TA/67-74 dated 04/02/2004 of New Pension Scheme, separate Pay Bill Register should be maintained in r/o Govt. Servants joining Govt. Services on or after 01/01/2004, which is not found maintained separately in the School;
12. Post Sanction Details like Sanction Order No., date, whether Permanent post, Temporary Post etc. not found in PBR anywhere.

The above shortcomings may be rectified and shown to the next audit.



6

**TAN No. 03 (Ref: Audit Observation Memo No. 03, dated 28/06/2022)**

Sub : Improper maintenance of Cash and Cash Book

Test check of scrutiny of Cash Book as provided to audit by the Office of Dy. Commissioner (East) for the years 2020-21 and 2021-2022 reveals the following irregularities / lapses:-

1. Cash book is not found maintained properly as the dates are not found entered properly at all, nor entries of TR-5 number, Challan Number and dates are found entered;
2. Individual entries have not been signed by the DDO as required as per Receipts and Payments Rules 1983;
3. Challans provided to Audit without supporting enclosures due to which amounts actually deposited could not be ascertained;
4. Day to day balancing not found made in proper way tallying Debit and Credit;
5. Entries of PAO cheques and Demand drafts etc., received and deposited into bank for encashment, have not been shown in the Cash Book.
6. Monthly cash balance certificate has never been given or signed by the DDO and Physical verification of Cash balance has never been done by the Head of Office nor had ever countersigned said entries or Certificates;
7. Number of Cuttings found unattested;
8. Cash receipt entries found in cash book without any number and date of TR-5 i.e., to say without issuing of proper receipt for cash received, amounts have been entered in cash book and deposited into government account;
9. Numbers of Slips without dates, have been found mentioned in Cash Book due to which audit could not find out the days of gap (delay) given by the office for depositing government revenue into government account through accredited bank;
10. TR-5 being issued without the signature of DDO/HOO, without name and designation, etc to confirm whether the authorized Departmental Officer is receiving cash and issuing the TR-5 with proper details/stamp, etc;
11. Fidelity Bond not obtained by the office from the Cashier and not provided to Audit;

Immediate action to issued proper Receipts in prescribed proforma in TR-5/GAR-6 may be taken and all the above shortcomings may be rectified and shown to the audit.





5

**TAN No. 04 (Ref: Audit Observation Memo No. 05, dated 30/06/2022)**

**Sub: Improper maintenance of Services Books.**

During the test check scrutiny of the Service Books provided by the of Dy.Commissioner (East), GNCTD, L.M.Bund, Shastri Nagar, Delhi for the audit period 2020-21 to 2021-22 to audit, the following discrepancies have been observed by Audit :-

- 1) Nominations in some of the cases in r/o DCRG, GPF, UTGEIS, Form-3/Family Details either not found in Service Books or not updated with reference to D.O.B, Date of starting of livelihood, Marriage etc.
- 2) Leave Accounts in most of the Service Books have not been maintained properly and updated.
- 3) Increments in some of the cases have not been signed/verified by HOO. Further Increments have been given without verification of Service.
- 4) Medical Fitness and Police Verification entries has not been found in some of the cases.
- 5) Particulars of the Government Employees have not been verified by the HOO in some of the cases. Some entries on the first page have been filled with Pencil.
- 6) Entries in service books are not found with regard to approval of competent authority (i.e., Finance Department of GNCT of Delhi) in respect of counting of past services rendered by Govt. Servant.
- 7) Re-attestation - The particulars of each government servant at the first page of service book should be re-attested from time to time whenever there is a change in details, with dated signature by the HOO/DDO. But the same was not complied with;
- 8) Verification and communication of qualifying service - As per rule 32(1) of CCS Pension Rules, The Head of Office in consultation with the Accounts Officer is required to issue a certificate regarding qualifying service after completion of 18 years of service and again 5 years before the date of retirement of an employee. Further, the verification done under this rule shall be treated as final and shall not be re-opened except under certain conditions. The service verification certificate should invariably be issued to the govt. servant in the prescribed proforma;
- 9) SR-202 of FRSR(Part-I) General Rules, stipulates that Service Book is to be shown to the official every year and his/her signature obtained in token of his/her perusal. But the same was not found in most of the cases;
- 10) As per GFR Rule 288(2) the service book of all Government servants shall be maintained in duplicate. First copy shall be retained and maintained by the Head of the Office and the second copy should be given to the government servant for safe custody as indicated below :- (i) To the existing employees - within six months of the date on which these rules become effective, if not already given. (ii) To new appointees - within one month of the date of appointment;
- 11) Rule 288 (3) In January each year the Government servant shall handover his copy of the Service Book to his office for updation. The office shall update and return it to the Government Servants within thirty days of its receipt;

The above shortcomings may be rectified and shown to the next audit.



**Sub: Rush of Expenditure**

According to Government of India's Decision, Rule 62(3) of General financial rules, 2017, rush of expenditure particularly in the closing months of financial Year, shall be regarded as a breach of financial propriety and shall be avoided. It is further mentioned that Finance Ministry, Govt. of India, has already sensitized all administrative head that rush of expenditure in the year end must be strictly avoided. As per extant guidelines, the last quarter expenditure must be limited to actual procurement of goods and services and reimbursement of expenditure already occurred. Ministry of Finance's instructions restrict last quarter expenditure to 33% ceiling and last month (March) expenditure to 15% ceiling.

During the test check of Reconciliation for the month of March-2021 & March-22, the budget allocation & actual expenditure of office of Dy. Commissioner, East Distt. for the above period in the following heads was as under :-

**Financial year 2020-21**

(amounts in rupees)

Head of Account	B.E. (Modified R.E.)	Expenditure during March-2021	Total Expenditure	%age of expenditure in March
2053 00 093 90 00 13 Office Exp.	5,00,00,000 (1,50,00,000)	25,47,764	1,49,79,474	17.00
2053 00 093 90 00 02 - Wages	6,00,00,000 (3,50,00,000)	42,03,711	2,66,96,422	15.75
2053 00 093 90 99 13 - Information Tech. (O.E.)	7,00,000 (6,50,000)	2,63,549	5,50,711	47.86
2053 00 094 89 98 28 - Professional Services	20,00,000 (20,00,000)	5,60,150	14,92,580	37.53
2245 80 001 98 00 06 - Medical	10,00,000 (1000,000)	1,41,853	21,3,247	66.52
2245 02 101 88 98 50 - Natural Calamities Other Items/Boat Club	1,50,00,000 (1,50,00,000)	79,97,910	1,48,83,576	53.74
2245 02 101 97 98 50 - Relief on account of natural Calamities	112,50,00,000 (996200000)	41,67,54,586	81,13,07,132	51.37
2245 80 102 96 00 50 - Disaster Management Cell	65,00,000 (82,00,000)	14,98,689	78,64,483	19.06

**Financial year 2021-22**

Head of Account	B.E. (Modified R.E.)	Expenditure during March- 2021	Total Expenditure	%age of expenditure in March
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2053 00 093 90 00 06 - Medical	40,00,000 (40,00,000)	2,75,569	11,26,354	24.46
2053 00 093 90 00 13 - Office Exp.	2,50,00,000 (2,50,00,000)	6024269	2,36,39,480	25.48
2245 02 101 88 98 50 - Natural Calamities other items/Boad Club	1,50,00,000 (1,85,00,000)	-9,60,498	1,16,19,823	**
2245 02 101 97 98 50 - Relief on account of Natural Calamities (Corona)	32,50,00,000 (32,50,00,000)	23,59,22,165	72,04,42,079	32.75

\*\* The expenditure for March, 2022 under the Head 2245 02 101 88 9850 - Natural Calamities other items/Boat Club has been shown as Rs.(-)9,60,498/- which is not clear as per details provided to Audit.

As per details given in the two Tables above, it was observed that the office has incurred maximum expenditure under different Heads ranging from 15% to 66% in the month of March of two financial years i.e. 2020-21 and 2021-22 which was in violation of Rule 62 (G.I.D.) of GFR.

Reasons for above discrepancies may be elucidated to Audit with documentary proof.

### **TAN No. 06 (Ref: Audit Observation Memo No. 08, dated 04/07/2022)**

#### **Sub: Discrepancies in maintenance of Stock Registers**

During test check scrutiny of Stock Registers (Consumable and Non-Consumable) as provided to Audit by office of Dy. Commissioner (East), GNCTD, Shastri Nagar, Delhi for Audit period, the following discrepancies have been noticed:-

2. Page counting certificate has not been found on most of the Stock Registers.
3. Rule 213 (1) and 213 (2) of GFR 2017 stipulates that physical verification of fixed assets (non-consumable items) and verification of Consumable Goods & material should be undertaken at least once in a year and the outcome of the verification recorded in the corresponding register. On scrutiny of records, it has been observed in some of the registers that no physical verification of consumable items was undertaken by the competent authority during audit period.
4. Cuttings and overwriting have not been attested by Store-in-Charge/Caretaker, were not verified by Concerned Authority.
5. Indents not provided to Audit . Receipt of items has not found entered or not signed by the Receiptent.



- 2
6. Material/Items was issued but it was not recorded who received that material/items.
  7. Handing over/taking over entries are not found in the registers on change of officers/officials incharge which needs to be countersigned by the Competent Authority.

Reasons for the above lapses may be elucidated to audit. Above shortcomings/discrepancies may be rectified and shown to audit.

**TAN No. 07 (Ref: Audit Observation Memo No. 09, dated 04/07/2022)**  
**SUB : Shortcomings/discrepancies in repair & maintenance of vehicle & their record**

During test check scrutiny of Repair & Maintenance Register/Records of Vehicles provided to Audit by office of Dy. Commissioner (East), GNCTD, Shastri Nagar, Delhi for Audit period 2020-21 to 2021-22, the following discrepancies have been noticed:-

**Vehicle No. DL1CX-5575**

1. Technical Officer recommended for obtaining Estimates from L-1 (Para-88 on page 25/N), but only one Estimate dt.25.06.2020 of Maruti Sales & Services, Naraina obtained.
2. The details of work order dated 20.07.2020 and Estimate dt. 25.06.2020 are showing different works.
3. The details of work done by the Service Centre has not found on Bill No.20006349 dated 21.07.2020 amounting Rs.7,885/-.

**Vehicle No. DL1CX-6801**

1. Estimates dated 06.06.2020 obtained from Naraina Workshop (Which is not nearest workshop as per Opinion of Accounts Functionary at page 56/C).
2. Request of Driver attached to abovementioned Vehicle for Repairing not found on the file.
3. Estimates was shown to T.O. on 12.06.2020. Recommendation of T.O. not found before seeking Estimates dated 06.06.2020.
4. T.O. vide minutes dated 12.06.2020 advised to obtain one more estimates as the Estimates seem to be on higher side. But the work order was issued on 17.06.2020 without obtaining another Estimates.

Reasons for the above lapses may be elucidated to audit. Above shortcomings/discrepancies may be rectified and shown to audit.





**TAN. 08 (Ref: Audit Observation Memo No.11, dated 04/07/2022)**

**SUB : Grant of increased financial benefits of Increment without considering period of Earned Leave in r/o. Sh. Sunil Dutt, MTS**

As per information provided with reference to Memo No.03 dated 21.06.2022, Sh. Sunil Dutt, MTS was on Earned Leave from 11.04.2020 to 31.08.2020. As per Pay Bill Register for the relevant period, Audit has observed that Sh. Sunil Dutt, MTS was Annual Increment on 1<sup>st</sup> July 2020 with all incremental benefits instead of 01.09.2020 as he was on Earned Leave from 11.04.2020 to 31.08.2020.

Reply / requisite information as sought vide observation Memo No.11 dated 04.07.2022 has not been provided to audit nor any record has provided to audit by the Office of DC East.

Reasons for the above lapses could not be elucidated to audit. Above shortcomings/discrepancies may be rectified and shown to audit.



**(SREENIVAS V.)  
IAO/Sr. A.O.  
Audit Party No. VI**

104/C

**DIRECTORATE OF AUDIT  
GOVERNMENT OF N.C.T. OF DELHI  
4<sup>TH</sup> LEVEL, C-WING,  
DELHI SACHIVALAYA, NEW DELHI**

**Sub:- Internal Audit Report on accounts of of Sub Registrar-VIII, O/o. D.C. (East), Govt. of N.C.T. of Delhi, L.M. Bandh, Shastri Nagar, Delhi for the period from 2021-21 to 2021-22**

**Introduction**

The accounts of **Sub Registrar-VIII, O/o. D.C. (East), Govt. of N.C.T. of Delhi, L.M. Bandh, Shastri Nagar, Delhi** for the period from **2021-21 to 2021-22** were test audited by the Audit Party No. VI comprising of Sh. Sreenivas.V, Sr.A.O/IAO and Sh. Hemant Tekwani, AAO during the period from 06.07.2022 to 12.07.2022 ( 05 working days)

**AIMS & OBJECTIVES:**

- Sub-Registrar VIII office works under the Administrative Control of District Magistrate / Registrar of District East. The main function of the office is registration of documents relating to Immovable Properties i.e., Conveyance Deed, Relinquishment / Release Deed, General / Special Power of Attorney (SPA/ PA), Will & Lease Deed, etc., after collection admissible duties and registration fee from parties concerned.
- Regular and careful updating of financial transactions, record Peshi / Presentation Registrar Impound Registrar, Pasting of Documents in the Registrar, Cash Book, and such other relevant Registrars.

**Registrar/ Sub-Registrar/Reader/Casier**

The following officers have served as Registrar/Sub-Registrar/Cashier during 2019-2020

Sl.No.	Post	Name of the Officer	Period
1.	Registrar	Sh. Arun Kumar Mishra, DM	01.04.2020 to 01.04.2021
		Ms. Sonika Singh, DM	01.04.2021 to 03.06.2022
2	Sub Registrar	Sh. Vinod Kumar	30.03.2019 to 31.08.2020
		Ms. Harminder Kaur	01.09.2020 to 23.11.2021
		Sh. Kishan	24.11.2021 to till date
5	Cashier	Not provided	



103/c

Details of Revenue Collection during Financial Year 2020-2021

(in Rupees)

Book No.	No. of documents registered	Registration Fee	Stamp duty
Book -I	8,767	13,44,87,042	63,06,26,388
Book-III	1,400	8,40,000	950
Book-IV	4,136	45,28,600	2,33,452
TOTAL	14,303	13,98,55,642	63,08,60,790

P-41/c  
Reply file

Details of Revenue Collection during Financial Year 2021-2022

(in Rupees)

Book No.	No. of documents registered	Registration Fee	Stamp duty
Book -I	10,736	17,63,70,273	83,51,75,393
Book-III	1,567	9,40,200	900
Book-IV	3,711	40,67,600	1,94,899
TOTAL	16,014	18,13,78,073	83,53,71,192

**Statutory Audit**

Statutory Audit of of **Sub Registrar-VIII, Govt. of N.C.T. of Delhi, L.M. Bandh, Shastri Nagar, Delhi** for the period 2020-2021 & 2021-22 has not been provided to audit by the SR-VIII office.

**Maintenance of Records**

The maintenance of records of of **Sub Registrar-VIII, Govt. of N.C.T. of Delhi, L.M. Bandh, Shastri Nagar, Delhi** for the period 2020-2021 & 2021-22 was found satisfactory subject to observations made in the Current Audit Report and in Test Audit Notes.

102/C

## PART I : Old Audit Report (2006-08 to 2019-20)

There were 30 old Audit Paras outstanding of the office of Sub Registrar-VIII, o/o the Dy. Commissioner (East distt.), Govt. of N.C.T. of Delhi, L.M. Bandh, Shastri Nagar, Delhi.

(A)

Sl.NO.	Year	Total Paras	Para Settled (fully + Partly)	Para No. of settled Paras	Outstanding paras
1	2006-08	6	--	--	1-6
2	2008-12	7	--	--	1-5,7 & 8
3	2013-16	4	--	--	1-4
4	2016-17	2	--	--	1-2
5	2017-18	5	--	--	1-5
6	2018-19	4	--	--	1-4
7	2019-20	2	--	--	1-2
	<b>TOTAL</b>	<b>30</b>	<b>--</b>	<b>--</b>	<b>30</b>

(B) Details of Old Recovery

Sl.No	Year	Total old Recovery	Amount			Balance Recovery against Paras
			Para No.	Recovered	Verified	
						(in Rupees)
1	2006-08	1,38,24,817	1,2 & 3	-	-	1,38,24,817
2	2008-12	-	-	-	-	-
3	2013-16	16,64,427	1,2 & 3	-	-	16,64,427
4	2016-17	2,71,633	1	-	-	2,71,633
5	2017-18	3,92,303	1,2 & 3	-	-	3,92,303
6	2018-19	1,28,453	1,2 & 3	-	-	1,28,453
7	2019-20	9,00,745	1 & 2	-	-	9,00,745
	<b>TOTAL</b>	<b>1,71,82,378</b>				<b>1,71,82,378</b>

(SREENIVAS V.)

**IAO/Sr. A.O.**  
**Audit Party No. VI**



**PART - II (B) : CURRENT AUDIT OBSERVATIONS**

(The current audit period was for the period 2006-08)

100  
Para No. 1

OLD Report

98/1-89 99/10

**(Book-I) Stamp duty amounting to Rs. 1,07,61,076/- short paid on Sale-deed documents**  
(Audit period 2006-08 --- Reference Audit Memo no. 6 dated 18.09.08)

As per Notification No. F.2(12)/Fin.(E.1)/Part-file/Vol-1(II)/3548 dated 18.07.07 ~~issued~~ ~~stating~~ the NCT of Delhi were categorized from A to H and rates for payment of Stamp Duty for various categories were fixed under these orders. Accordingly stamp duty was to be charged as per the rates fixed vide the said notification at the time of registration of a property.

Whereas test check of records, it was observed that proper stamp duty as per the guidelines issued vide the above said notification were not charged upto the tune of Rs. 10761076/-. Some of the cases detected during test-check are listed in the enclosed Anneuxre-1/ Para-1.  
Hence :-

- (a) Reasons for not charging the proper stamp duty as per the guidelines issued by the Govt needs to be explained.
- (b) Further *suo mpto* revision of such cases wherein stamp duty was not paid as per the notification dated 18.07.07 may be made and compliance be shown to the next audit.

- Note (1) Since the details of constructions was not found enumerated/enclosed with most of the registered documents, audit had no other option but to calculate on the available information's for assessment of loss of Government money, which may be substituted by the unit with the accurate figures alongwith the production of its supporting documents to audit for verifications.
- (2) Reply in this memo expedited, otherwise it would be presumed that facts & figures are correct and unit has no comments to offer. Thus the said observations will be included in the inspection report.



2/09/08  
7/16

**Annexure-1/Para-1**  
(Audit period 2006-08 - Reference Audit Memo no 6 dated 19.09.08)

S. No	Book/ Vol No. Page no.	Regn no. & date	Locality / Address of property	Area of property	Consideration amount	Circle rate/ Sq. Mtr. (Rs.)	Calculation based on data/records made available to audit - as : a) Cost of Land b) Cost of Construction	Value as per circle rate (Rs.)	Rate of duty (%)	S-Duty payable (Rs.)	S-Duty paid (Rs.)	S-Duty unpaid (Rs.)	Name of the 1st Party & 2nd Party
1	12972	8198 dt 18.07.07	(a) Flat no TF-1 3rd Floor b) Shop no 1, GF Prply no B-65 Kh no 193/3 East Vinod Nagar	100 sq yds. 83.61 sq. mtr. 9.5x19F 19 sq yds. 15.89 sq.mtr.	200000	(F) L-16100 C-5600	(16100x83.61)/4 = 336533 5600x83.61 = 468216 Total Cost = 804746 16100x15.89x3/4 = 191872 5600x15.89 = 88984 Total Cost = 280856	336533 468216 804746 191872 88984	6%	65136	12000	53136	Smt. Rama Rani -to- Smt. Meena Dhanraj
2	12972	8199 dt 18.07.07	Prply no F-9/B, 1st Floor, Kh no 53/4 Palpar Garj	60 sq yds 50.17 sq.mtr.	200000	(G) L-13700 C-4750	113700x50.17/2 = 343665 4750x50.17 = 238308 Total Cost = 581973 1065602	343665 238308 581973	8%	46558	16000	30558	Sr. Op. Gupta -to- Ch. Kapil Saini
3	12972	8200 dt 18.07.07	Upper Ground, Prply no F-12 Kh no. 21 East Vinod Nagar	75 sq yds 62.71 sq.mtr.	200000	(F) L-16100 C-5600	(16100x62.71)/2 = 504816 5600x62.71 = 351176 Total Cost = 855992	504816 351176 855992	6%	51360	12000	39360	Sr. K. Vena -to- Smt. Archana Gaudan
4	12972	8201 dt 18.07.07	Plot no 75, Ph-III, Jagriti Enclave	96 sq yds. 81.98 sq.mtr.	200000	(D) L-21800 C-7600	15000x81.98 = 1229650 16100x84 = 1352400 5600x84 = 470400 Total Cost = 1822800 5600x36.79 = 206024 Total Cost = 98349	1229650 1352400 470400 1822800 206024 98349	8%	96388	80000	18388	Sr. K. Vena -to- Smt. Rajesh Kumar
5	12972	8202 dt 18.07.07	Prply no 363 Kh no 508, Fall 5 Bhida Main Nagar	100 sq yds 84 sq.mtr.	200000	(F) L-16100 C-5600	16100x84 = 1352400 5600x84 = 470400 Total Cost = 1822800 5600x36.79 = 206024 Total Cost = 98349	1352400 470400 1822800 206024 98349	8%	109368	12000	97368	Smt. Sushy Sharma -to- Smt. Shashi Sharma
6	12972	8203 dt 18.07.07	Prply no 618/F Sharan Gali Vishwas Nagar	44 sq yds. 36.79 sq.mtr.	100000	(F) L-16100 C-5600	16100x36.79 = 592319 5600x36.79 = 206024 Total Cost = 98349	592319 206024 98349	6%	47901	6000	41901	Smt. Parvati Devi -to- Smt. Pankaj Kumar

2/10/08  
9/10/08



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1	2	3	4	5	6	7	8	9	10	11	12	13	14	
Book no.	Vol No.	Page no.	Regn no. & date	Locality / Address of property	Area of property	Consideration amount	Circle rate / Sq. Mtr. (Rs.)	Calculation based on data/records made available to audit - as : (a) Cost of Land (b) Cost of Construction	Value as per circle rate (Rs.)	Rate of duty @	S-Duty payable (Rs.)	S-Duty paid (Rs.)	S-Duty unpaid (Rs.)	Name of the 1st Party & 2nd Party
1	2	3	4	5	6	7	8	9	10	11	12	13	14	
1/2972	8212	dt 15.07.07	Prply no. 537-A, Kh.no. 3383/254/2/801 Gali no. 2, Vishwas Nagar	106 sq.yds, 88.63 sq.mtr	280000	(F) L-16100 C-5800	16100x88.63 = 5600x88.63 = Total Cost =	1426943 496328 1923271	6%	115396	16800	98596	Sh SR Chogra -0- Smt Veenu Khurana	
1/2972	8206	dt 18.07.07	Prply no. 19-B, Rect-10, Kila-17-18 Chander Nagar Village Khureji Khas	50.4 sq.yds, 42.14 sq.mtr	200000	(G) L-13700 C-4750	13700x42.14 = 4750x42.14 = Total Cost =	577318 200165 777483	8%	62199	16000	46199	Sh Saray Jain -0- Sh Surpreet Kumar	
1/2972	8207	dt 18.07.07	Rect-4, Kila-36, Ram Nagar Extn., Village Khureji Khas	50 sq.yds, 41.81 sq.mtr	150000	(G) L-13700 C-4750	13700x41.81 = 4750x41.81 = Total Cost =	572797 198596 771395	8%	61712	12000	49712	Sh Adash Verma -0- Smt Suresh Gupta	
1/2972	8208	dt 18.07.07	Prply no. 157, Rect-12, Kila-31/1, Village Khureji Khas	81 sq.yds, 67.72 sq.mtr	150000	(G) L-13700 C-4750	13700x67.72 = 4750x67.72 = Total Cost =	927764 321670 1249434	6%	74966	9000	65966	Smt Kamlesh Rani -0- Smt Vasha Devi	
1/2972	8209	dt 18.07.07	Block-A, Rect-13, Kila 26/3 Jaggaipuri Village Khureji Khas	50 sq.yds, 41.81 sq.mtr	100000	(F) L-16100 C-5600	16100x41.81 = 5600x41.81 = Total Cost =	673141 234136 907277	6%	54437	6000	48437	Sh Anish Jain -0- Smt Medhu Jain	
1/2972	8210	dt 18.07.07	Prply no. S-69 & 71, Rect-12, Kila-20-30, Village Khureji Khas	45 sq.yds, 37.62 sq.mtr	100000	(G) L-13700 C-4750	13700x37.62 = 4750x37.62 = Total Cost =	515394 176695 694089	8%	55527	8000	47527	Sh Manish Lal & Sh Ram Saroop -0- Sh Parveen Kumar	
1/2972	8211	dt 15.07.07	Prply no. 358,36, Rect-38, Kila-9,10, Shastri Nagar, Village Khureji Khas	100 sq.yds, 84 sq.mtr	500000	(F) L-16100 C-5600	16100x84 = 5600x84 = Total Cost =	1352400 470400 1822800	4%	103368	30000	79368	Sh Bawan Kaur -0- Smt Kamaljeet Kaur	
1/2972	8212	dt 15.07.07	Prply no. C-40, Kh. no. 53/2, Acharya Niketan, Mayur Vihar-I	90 sq.yds, 75.25 sq.mtr	200000	(F) L-16100 C-5600	16100x75.25 = 5600x75.25 = Total Cost =	1211525 421400 1632925	6%	97975	12000	85975	Sh Radha Charan -0- Smt Rajesh	

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Book/ Vol No. Page no.	Regn no. & date	Locality / Address of property	Area of property	Consid. eration amount	Circle rate/ Sq. Mtr. (Rs.)	Calculation based on data/records made available to audit - as : (a) Cost of Land (b) Cost of Constru'n	Value as per circle rate (Rs.)	Rate of duty @	S-Duty payable (Rs.)	S-Duty paid (Rs.)	S-Duty unpaid (Rs.)	Name of the 1st Party & 2nd Party	
1	1/2972	8213 dt. 18.07.07	Prpty no D-40, Kh. no 10/8, Gal-5, West Chandler Ngr Village Khurell Khias	130 sq. yds, 108.653sq mtr	250000 (F) L-16100 C-5600	16100x103.693= 5600x108.693= Total Cost =	1749957 608681 2358638	6%	141518	15000	125518	Sh. SP Singh -to- Smt. Sushila Devi	
2	1/2972	8214 dt. 18.07.07	Prpty no 518/9-B, Kh no 3382/2192/ 800 & 2970, Gal-1 Mastwas Nagar	50 sq. yds 41.91 sq. mtr	120000 (F) L-16100 C-5600	16100x41.81= 5600x41.81= Total Cost =	673141 234136 907277	5%	54437	7200	47237	Sh. NK Gang -to- Smt. Usha Kansal	
3	1/2972	8215 dt. 18.07.07	Prpty no B-116, Prpty no. 18, Jagatpuri, Block-B, Village Khurell Khias	30 sq. yds 25.033sq. mtr	60000 (F) L-16100 C-5600	16100x25.083= 5600x25.083= Total Cost =	403836 140455 544301	6%	32658	3600	29058	Sh. Renu -to- Smt. Renu	
4	1/2972	8215 dt. 18.07.07	Prpty no A-18, Prct-13, Kila 20/1 Jagatpuri, Block-A, Village Khurell Khias	50 sq. yds. 41.805sq mtr	100000 (F) L-16100 C-5600	16100x41.805= 5600x41.805= Total Cost =	673061 234108 907169	6%	54430	6000	48430	Sh. Mahesh Jain -to- Smt. Kailash Jain	
5	1/2972	8217 dt. 18.07.07	Prpty no WB-38, Kh no. 180, Shakarpur Khias	60 sq. yds 50.165sq. mtr	150000 (G) L-13700 C-4750	13700x50.165= 4750x50.165= Total Cost =	687274 238289 925563	6%	55534	9000	46334	Sh. Rani Kumar -to- Smt. Kamla Devi	
6	1/2972	8218 dt. 18.07.07	Prpty no A-18, Prct-13, Kila-20/1, Jagatpuri, Village Khurell Khias	50 sq. yds 41.805sq. mtr	100000 (F) L-16100 C-5600	16100x41.805= 5600x41.805= Total Cost =	673061 234108 907169	6%	54430	6000	48430	Sh. Pawan Kumar -to- Smt. Janki Sarthana	
7	1/2972	8219 dt. 18.07.07	Prpty no 20, Prct-5, Kila-19, Gain Park Village Khurell Khias	75 sq. yds 62.71 sq. mtr	150000 (G) L-13700 C-4750	13700x62.71= 4750x62.71= Total Cost =	859127 297873 1157000	6%	92560	12000	80550	Sh. Rajni Chahla -to- Sh. Anil Chahla	
8	1/2972	8220 dt. 18.07.07	Prpty no 122-A, Kh no. 175/88, Gal-6 East Azad Nagar	55 sq. yds. 45.89 sq. mtr	100000 (F) L-16100 C-5600	16100x45.99= 5600x45.99= Total Cost =	740439 257244 997983	8%	79839	8000	71839	Sh. Mohan Kaur -to- Sh. Jaspal Singh & Sh. Prasad Singh	

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Book/ Page no.	Regn no. & date	Locality / Address of property	Area of property	Consid- eration amount	Circle rate/ Sq. Mtr. (Rs.)	Calculation based on data/records made available to audit - as : (a) Cost of Land (b) Cost of Construction	Value as per circle rate (Rs.)	Rate of duty @	S-Duty payable (Rs.)	S-Duty paid (Rs.)	S-Duty unpaid (Rs.)	Name of the 1 <sup>st</sup> Party & 2 <sup>nd</sup> Party	
1/2972	8213 dt. 18.07.07	Prply no. D-40, Kh. no. 10/B, Gall-5, West Chander Ngr Village Khurell Khias	130 sq. yds. 108 693sq mtr	230000	(F) L-16100 C-5600	16100x108 693= 5600x108 693= Total Cost =	1749057 608081 2358038	6%	141518	15000	126518	Sh. SP Singh -to- Smt. Sushila Devi	
1/2972	8214 dt. 18.07.07	Prply no. 51/B-D-B, Kh. no. 3382/2192/ 900 & 2970, Gall-1, Nishwas Nagar	50 sq. yds. 41.81 sq. mtr	120000	(F) L-16100 C-5600	16100x41 81= 5600x41 81= Total Cost =	673141 234136 907277	6%	54437	7200	47237	Sh. NK Gang -to- Smt. Usha Karsal	
1/2972	8215 dt. 18.07.07	Prply no. B-116, Recd- 16, Kila-28/1, Jagalpur, Block-B, Village Khurell Khias	30 sq. yds. 25.083sq mtr	60000	(F) L-16100 C-5600	16100x25 083= 5600x25 083= Total Cost =	403836 140485 544301	6%	32558	3600	29056	Sh. Ravi -to- Smt. Parul	
1/2972	8216 dt. 18.07.07	Prply no. A-16, Recd- 13, Kila-20/1, Jagalpur, Block-A, Village Khurell Khias	50 sq. yds. 41.805sq mtr	100000	(F) L-16100 C-5600	16100x41 805= 5600x41 805= Total Cost =	673061 234108 907169	6%	54430	6000	48430	Sh. Madhesh Jais -to- Smt. Madhesh Jais	
1/2972	8217 dt. 18.07.07	Prply no. 1/B-38 Shakarpur Khias	60 sq. yds. 50.166sq mtr	150000	(G) L-13700 C-4750	13700x50.166= 4750x50.166= Total Cost =	687274 238289 925563	6%	55334	9000	46334	Sh. Ravi Kumar -to- Smt. Kamla Devi	
1/2972	8218 dt. 18.07.07	Prply no. A-18, Recd- 13, Kila-20/1, Jagalpur, Village Khurell Khias	50 sq. yds. 41.905sq mtr	100000	(F) L-16100 C-5600	16100x41.805= 5600x41.805= Total Cost =	673061 234108 907169	6%	54430	6000	48430	Sh. Pawan Kumar -to- Smt. Janak Sardana	
1/2972	8219 dt. 18.07.07	Prply no. 20, Recd- 5, Kila-19, Sain Park Village Khurell Khias	75 sq. yds 62.71 sq mtr	150000	(G) L-13700 C-4750	13700x62.71= 4750x62.71= Total Cost =	859127 297873 1157000	8%	92560	12000	80560	Sh. Rajni Chadda -to- Sh. Anil Chadda	
1/2972	8220 dt. 18.07.07	Prply no. 122-A, Kh. no. 17/88, Gall-8 East Azad Nagar	55 sq. yds 45.99 sq mtr	100000	(F) L-16100 C-5600	16100x45.99= 5600x45.99= Total Cost =	740439 257244 997683	8%	79939	8000	71839	Sh. Madan Kaur -to- Sh. Jasraj Singh & Sh. Pratul Singh	

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Book/ Vol No. Page no.	Regn no. & date	Locality / Address of property	Area of property	Consid- eration amount	Circle rate/ Sq. Mtr. (Rs.)	Calculation based on data/records made available to audit - as : (a) Cost of Land (b) Cost of Construction	Value as per circle rate (Rs.)	Rate of duty @	S-Duty payable (Rs.)	S-Duty paid (Rs.)	S-Duty unpaid (Rs.)	Name of the 1st Party & 2nd Party	
23	1/2972	8221 dt. 18.07.07 Prpty no. A-27/1, Kh no. 133, Jagatpur, Village Khurell Khas	100 sq. yds. 84 sq mtr	250000	(F) L-16100 C-5600	16100x84 = 1352400 5600x84 = 470400 Total Cost = 1822800	1352400	8%	145824	20000	125824	Sh. Gulshan Kumar -to- Sh. TR Anuja	
24	1/2972	8222 dt. 18.07.07 Prpty no. A-65, Rect-13, Kila-26/3, Jagatpur, Village Khurell Khas	13 sq. yds. 10.87 sq. mtr	100000	(F) L-16100 C-5600	16100x10.87 = 175007 5600x10.87 = 608726 Total Cost = 235879	175007	6%	14153	6000	8153	Sh. Vajay Sareen -to- Smt. Kusum Bhandari	
25	1/2972	8223 dt. 18.07.07 Prpty no. 11/1/12, Kh no. 98, Gali-1 West Azad Nagar Krishna Nagar	94 sq. yds. 78.53 sq. mtr	200000	(F) L-16100 C-5600	16100x78.59 = 146104 5600x78.59 = 1705403 Total Cost =	146104	6%	102324	12000	90324	Sh. Jagdishan Nayyar -to- Smt. Ashia Mayyar	
26	1/2972	8224 dt. 18.07.07 Prpty no. X/2955, Kh no. 123, Ahala-4 Gali-4, Raghubar Pura, Gandhi Nagar Village Seelampur	22.5 sq. yds. 18.81 sq mtr	55000	(E) L-18400 C-5410	18400x18.81 = 346104 6410x18.81 = 120572 Total Cost = 466676	346104	6%	28001	3300	24701	Sh. Jaspreet Singh & Ms. Kantomia -to- Smt. Arvi Soomra	
27	1/2972	8225 dt. 18.07.07 (a) Flat on 1st Floor (b) Shop on G-Floor Prpty no. 124/7-A Plot no. 13, Kh. 151, West Azad Nagar	10 sq. yds. 8.361 sq. mtr 10 sq yds. 8.361 sq mtr	70000	(F) L-16100 C-5600	(16100x8.361)/2 = 67306 5600x8.361 = 46822 Total Cost = 114128 (16100x8.361x3)/2 = 201618 5600x8.361 = 46822 Total Cost = 248740	67306	6%	21772	4200	17572	Smt. Manju Sharma -to- Smt. Pranam Jain	
28	1/2972	8226 dt. 18.07.07 Prpty no. 101, Kh. no. 669/170 Gali no. 1, West Azad Nagar Krishna Nagar	65 sq. yds. 54.35 sq mtr	210000	(F) L-16100 C-5600	16100x54.35 = 875035 5600x54.35 = 304360 Total Cost = 1179395	875035	6%	70764	12600	58164	Shahin Tasin -to- Smt. Uma Bhatt	

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Book No.	Vol No. Page no.	Regn no. date	Locality / Address of property	Area of property	Consid- eration amount	Circle rate/ Sq. Mtr. (Rs.)	Calculation based on data/records made available to audit - as : a) Cost of Land b) Cost of Constru'tn	Value as per circle rate (Rs.)	Rate of duty @	S-Duty payable (Rs.)	S-Duty paid (Rs.)	S-Duty unpaid (Rs.)	Name of the 1st Party & 2nd Party
1	2	3	4	5	6	7	8	9	10	11	12	13	14
21	1/2972	8227 dl. 18.07.07	Piply no. A-5/11, Krishna Nagar	97.5 sq.yds. 81.52 sq mtr.	500000	(F) L-16100 C-5600	16100x81.52= 5600x81.52= Total Cost =	1312772 456512 1768984	8%	141519	40000	-13	Smt. Anu. Jain -10- Shashi. Tashin
30	1/2972	8228 dl. 18.07.07	2 <sup>nd</sup> Floor Kh. no. 11/18/1, Indra Park, Extn, Millage Khujji Khaz	50 sq. yds. 41.8055 sq. mtr.	90000	(F) L-15100 C-5600	16100x41.805= 5600x41.805= Total Cost =	673051 234118 907169	8%	54430	5400	49000	Smt. Anu. Geogari -10- Mrs. Manika
31	1/2972	8229 dl. 18.07.07	Kh. no. 14/15/2/175 Gandhi Nagar Village Sealampur	230 sq. yds. 192.103 sq. mtr.	425000	(E) L-18400 C-6410	18400x192.303= 6410x192.303= Total Cost =	3536375 1232662 4771037	8%	381693	34000	347683	Smt. Kanan Aggarwal -10- Sh. J. D. Dua
32	1/2968	8095 dl. 18.07.07	12477A, West Azad Nagar, Krishna Nagar	23 Sq. Yds. 19.32 Sq. Mtr.	75000	F	474329	474329x6%	18663	4500	14163	Meena Yanna 10 Rajin S. Gupta	
33	1/2968	8096 dl. 18.07.07	Kanti Nagar (Old) Shalimar Park, Extn, (New) Shahada	465 sq. Yds 38.64 sq. Mtr.	120000	F	838488	838488x6%	50309	7200	43109	Wired Kumar Sharma to Anuradha Sharma	
34	1/2968	8097 dl. 18.07.07	R-32, East Vinod Nagar, Village Khidinpur	505 sq. yds. 42 sq. Mtr.	100000	F	1146500	1146500x5%	68793	6000	62795	Sushobha Devi to Munesh	
35	1/2968	8098 dl. 18.07.07	(New) East Azad Nagar, Village Chondli	36.52 Yds. 48.72 Sq. Mtr.	150000	F	1057224	1057224x6%	63433	9000	54433	Deepak Jain to Sangeesa Jain	
35	1/2968	8099 dl. 18.07.07	Kh. No. 92, New chand Mohalla, Gandhi Nagar	385 sq. Yds 28.565 sq. Mtr.	200000	F	620038	620038x6%	37202	12000	25202	Smt. Anuradha to Raj, Gais	
35	1/2968	8100 dl. 18.07.07	Bhoja Natti Nagar Behari colony, Shahdara, Delhi-32	455 sq. Yds. 37.615 sq. Mtr.	600000	F	815513	815513x6%	48921	38000	45391	Trick Chand to Kamlesh Chand	

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S. No.	Book/ Vol No. Page no.	Ragn no. & date	Locality / Address of property	Area of property	Consid- eration amount	Circle rate/ Sq. Mtr. (Rs.)	Calculation based on data/records made available to audit - as : (a) Cost of Land (b) Cost of Construction	Value as per circle rate (Rs.)	Rate of Duty @	S-Duty payable (Rs.)	S-Duty paid (Rs.)	S-Duty unpaid (Rs.)	Name of the 1 <sup>st</sup> Party & 2 <sup>nd</sup> Party
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29	1/2972	8227 dt 18.07.07	Prpty no. A-5/11, Krishna Nagar	97.5 sq.yds 81.32 sq.mtr	500000	(F) L-16100 C-5600	16100x81.52= 5600x81.52= Total Cost =	1312472 456512 1768984	8%	141519	40000	101519	Smt Anu Jain -to- Shekh Tashu
30	1/2972	8228 dt 18.07.07	Prpty no. 60, 2 <sup>nd</sup> Floor Kh.no.11/16/1, Indra Park Extn Village Kharwal Khaz Prpty no. IX/15558 1556, Plot-174&175 Gandhi Nagar	50 sq yds 41.805sq.mtr	50000	(F) L-16100 C-5600	16100x41.805= 5600x41.805= Total Cost =	673061 234106 907166	6%	54430	5400	49030	Smt Anu Gomer -to- Mrs Harita
31	1/2972	8229 dt 18.07.07	Kh.no.64/1552/62 Gandhi Nagar Village Seelampur 12477A, West Azad Nagar, Krishna Nagar	230 sq.yds 192.133sq.mtr	425000	(E) L-18400 C-6410	18400x192.303= 6410x192.303= Total Cost =	3538375 1232862 4771037	8%	381683	34000	347683	Smt Anu Aggarwal -to- Sh JD Dua
32	1/2968	8095 dt 18.07.07	Kh.no.124/77A, West Azad Nagar, Krishna Nagar	23 Sq Yds 19.32 Sq. Mtr	75000	F	474329	474329.6%	18663	4600	14163	Steeana Verma to Rajni Soniya	
33	1/2968	8096 dt 18.07.07	Kanti Nagar(CID), Shalimar Park Extn (New)Shalindra R-32, East Vinod Nagar, Village Kharipur	46Sq Yds 38.64 sq Mtr	120000	F	838488	838488.6%	50309	7200	43109	Mood Kumar Sharma to Anuratha Sharma	
34	1/2968	8097 dt 18.07.07	R-32, East Vinod Nagar, Village Kharipur	50Sq Yds 42 sq Mtr	100000	F	1146600	1146600.6%	68793	6000	62793	Sushela Devi to Anurath	
35	1/2968	8098 dt 18.07.07	167(CID), 107/2 (New) East Azad Nagar, Village Chondli	52.53 Yds. 45.72 Sq Mtr	150000	F	1057224	1057224.6%	53433	9000	54433	Deepal Jain to Sangeeta Jain	
36	1/2968	8099 dt 18.07.07	Kh No.92, New Chand Mohalla, Gandhi Nagar, Bhola Nath Nagar	36sq Yds 28.5854 Mtr	300000	F	620038	620038.6%	37202	12000	25202	Smta Aggarwal to Raj Gala	
37	1/2538	8100 dt 18.07.07	Behari colony, Shalindra Delhi-32	45Sq Yds, 37.61sq Mtr	600000	F	815613	815613.6%	43591	3600	45391	Prithvi Chand to Kamlesh Sourab	

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Book No	Vol No	Page no.	Regn no. & date	Locality / Address of property	Area of property	Consid-eration amount	Circle rate/ Sq. Mtr. (Rs.)	Calculation based on data/records made available to audit - as : a) Cost of Land b) Cost of Constructin	Value as per circle rate (Rs.)	Rate of duty @	S-Duty payable (Rs.)	S-Duty paid (Rs.)	S-Duty unpaid (Rs.)	Name of the 1st Party & 2nd Party
38	1/2968	8101	dt. 18.07.07	Kh. No. 19/12, Laha park village Khazeon Khass, Delhi	62.55 Sq. Yds. 52.55 Sq. Mtr	160000	F	1434360	1434300	6%	86058	9600	76458	Rajmal Dewta Chandani
35	1/2968	8103	dt. 18.07.07	LG-18, vikas Marg, Shakarpur, Shahdara Delhi-92	22.32 Sq. Yds. 18.65 Sq. Mtr	100000	F	764687	764687	6%	45881	6000	3992	Sanjay Dogra to Suman Dogra
41	1/2968	8105	dt. 18.07.07	F-Block, Mangal Bazar, Laxmi Nagar, Delhi	100 Sq. Yds. 84 Sq. Mtr.	89000	F	1560000	1563000	8%	124800	120000	4800	B. Mulherjee to Naltes Chouhanay
42	1/2968	8106	dt. 18.07.07	Radhey puri Extn, Shahdara, Delhi-51	505 Sq. Yds. 42 Sq. Mtr.	175000	F	911400	1802800	6%	109368	4800	104568	West Parkash Gupta to Pushpa Gupta
43	1/2968	8108	dt. 18.07.07	N-15-B, Bhoja Naha Nagar, Bahari colony, Shahdara, Delhi-32	27 Sq. Yds. 22.68 Sq. Mtr.	60000	F	492156	911400	6%	72912	14000	58912	Suresh Mahindra to Kusum Lalit
44	1/2968	8111	dt. 18.07.07	Kh. No. 27/2, Old Gokulpura, Delhi-51	85 Sq. Yds. 54.65 Sq. Mtr.	170000	F	1490580	492156	7%	29529	3600	25926	Ritu Kalia to Karlesh Gupta
45	1/2959	8112	dt. 18.07.07	X-6479, Mukherji Gali No. 1, Nehru Gali No. 2, Gandhi Nagar	45 Sq. Yds. 37.85 Sq. Mtr.	112500	F	862218	1490580	6%	119246	13600	105646	Maninder Kaur to Harish Chander Chopra
46	1/2959	8113	dt. 18.07.07	C-163, Jhilmil colony, Shahdara	45 Sq. Mtr.	75000		481275	862218		68977	9000	59977	Bimla Dagar to Prashant Dagar and Deepak Rai
								481275	38502		9000	32502		Santosh Gupta to Harish Chander Chopra

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Book/ Vol No.	Page no.	Regn no. & date	Locality / Address of property	Area of property	Consid- eration amount	Circle rate/ Sq. Mtr. (Rs.)	Calculation based on data/records made available to audit - as : (a) Cost of Land (b) Cost of Construct'n	Value as per circle of rate (Rs.)	Rate of duty @	S-Duty payable (Rs.)	S-Duty paid (Rs.)	S-Duty unpaid (Rs.)	Name of the 1st Party & 2nd Party
11/2969	8114	dt 18 07 07	B-10, Indra Gandhi Marg, Gali No 1, D. Block, East Vinod Nagar	455sq Yds. 37.85sq Mtr.	150000		351540	351540	28723	12000	16123	Smt Rama Devi to Govardhan Prasad	
11/2969	8115	dt 18 07 07	B-3/12, Kishan Nagar, Shabdara	272.225sq Yds. 238.86sq Mtr.	2000000		4218777	4218777	337502	120000	217502	Priyan Lal Lohesh Saxena to Mukesh Saxena	
11/2969	8116	dt 13.07 07	Plot No. 15, Karkardooma Community Center, Delhi-92	89.53sq Mtr.	1101000		1437980	1437980	115030	85080	23950	Rakesh Singh to Astok Kumar Dagar	
11/2969	8117	dt 18 07 07	3/84, Vishwas Nagar, Nehru, Gali, Shabdara	185sq. Yds 134.15sq Mtr.	375000		2916480	2916480	204154	27500	17654	Mahru Jain to Anil Jain	
11/2969	8118	dt 18 07 07	B32, West Guru Angad Nagar, Shabdara	18.33sq Yds 15.39sq Mtr.	150000		333953	333953	26717	12000	14717	Charan Kumar to Vender Singh	
11/2969	8119	dt 18 07 07	G-350, Preet Nagar, Co-op House Building Society (Preet Mihal)	146.67sq Yds 123.20sq Mtr.	950000		3622000	3622000	289766	76000	213766	Saurav Mehta and Prakash Mehta to Surjain Prakash Mehta	
11/2969	8120	dt 18 07 07	2/1109/3-A, Pandav Nagar Road, Jharola Nagar, Shabdara	77.85sq Yds 85.15sq Mtr.	300000		1412670	1412670	113014	16000	97014	Rajend Gauram to Sunil Gargwal	
11/2969	8121	dt 18 07 07	2/87 Nehru Gali, Vishwas Nagar, Shabdara	100sq Yds 84sq Mtr.	250000		1081600	1081600	112896	15000	97896	Parveen Kumar to Parvash Kumar	
11/2969	8122	dt 19 07 07	A/4, Kunti Marg, Vishwas Nagar, Shabdara	305sq Yds 423sq Mtr.	135000		1148600	1148600	91728	10800	80928	Parveen Kumar to Parvash Kumar	

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S. No	Vol No. Page no.	Regn no. & date	Locality / Address of property	Area of property	Consid- eration amount	Circle rate/ Sq. Mtr. (Rs.)	Calculation based on data/records made available to audit - as : a) Cost of Land b) Cost of Constitu'tn	Value as per circle rate (Rs.)	Rate of duty @	S-Duty payable (Rs.)	S-Duty paid (Rs.)	S-Duty unpaid (Rs.)	Name of the 1 <sup>st</sup> Party & 2 <sup>nd</sup> Party
56	1/2969	8123 dt. 18.07.07	4/4, Kunti Marg, Mishwas Nagar, Shahdara	425q Mu.	135000		1146600	1146600	91728	10800	80928	Rakesh Kumar to Rakesh Kumar	
57	1/2969	8124 dt. 18.07.07	K-107, Ganeshi Nagar-II-Extn, Shakarpur, Delhi	57Sq Yds 47.88Sq.Mtr.	100000		512077	512077	30725	6000	24725	Sanyas Kumar to Surita Sharma	
58	1/2969	8125 dt. 18.07.07	A-426, Durga Marg, Mandawali Fazalpur	188q Yds, 38.64Sq.Mtr	200000		838488	838488	50309	12000	38309	Dikar Singh to Archana Devi	
59	1/2969	8126 dt. 18.07.07	B-88, Ram Gali, Mandawali Fazalpur	50Sq Yds 42 Sq.Mtr.	200000		911400	911400	54834	12000	42634	Vijay Kumar to Sarina Kumari	
60	1/2969	8127 dt. 18.07.07	S/37, Patel Gali, Mishwas Nagar, Shahdara	100Sq Yds 84Sq Mtr	250000		1822800	1822800	109368	15000	94368	Ram Saran to Vanshali Sang	
61	1/2969	8128 dt. 18.07.07	A-32, Guru Ram Dass Nagar, Laxmi Nagar	50q Yds 42 Sq Mtr	100000		404250	404250	24255	6000	18255	Smt. Geeta Gupta to Puspita Lata	
62	1/2969	8130 dt. 18.07.07	168, South Anarkali, Khurani Khas	50q Yds 42 Sq Mtr	100000		911400	911400	54684	6000	48684	Uttender pal Singh to Sunder Kaur	
63	1/2969	8131 dt. 18.07.07	B-106, Jitnil Tahirpur, Vvsk Mhar, Ph-1, Khas	155.6q Yds 130.70 Sq.Mtr.	350000		1068473	1068473	64108	21000	43108	Balram Sharma to Nandini Sharma	
64	1/2969	8132 dt. 18.07.07	K/2635, Reghubarua No-2 Gandhi Nagar	123Sq Tos 84 Sq Mtr	375000		921200	921200	55272	22500	32772	Om Prakash Datta to Kunal Agrawal	
65	1/2969	8134 dt. 18.07.07	Gan park, Chandler Nagar, Khuraji Khas	50 Sq Yds 42Sq Mtr.	110000	F	449190	449190	35935	8800	27135	Muldeep Singh to Ravinder Kumar	
66	1/2969	8135 dt. 18.07.07	No.208, Lal Dura of village Khironda Meeran ka Bangar	190Sq Yds, 159.6Sq.Mtr.	500000	F	1479492	1479492	118359	40000	78359	Charanvir Singh to Charanvir Singh	

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1	2	3	4	5	6	7	8	9	10	11	12	13	14
57/1/2969	8138 dt 18.07.07	C-153, Pandav Nagar	100 Sq Yds 84 Sq Mtr.	250000	F	778680	778680		46721	15000	31721	Sunita Rani to Sunita Rani	
58/1/2969	8139 dt 18.07.07	11/2 East Guru Angad Nagar, Shahdara	56 Sq Yds 55.44 Sq Mtr	125000	F	1203048	1203048		72183	7500	64183	Shashi Kumari to Shashi Kumari	
59/1/2969	8141 dt 18.07.07	No.41 Gali No.7, Padap Nagar, Mayap Vihar	100 Sq Yds 84 Sq Mtr.	150000	F	1822800	1822800		109368	9000	100368	Prem Bahadur to prem Bahadur	
70/1/2971	8171 dt 18.07.07	G-19, Gali no.4, West Arjun Nagar, Shahdara	100 Sq Yds 84 Sq Mtr.	200000	G	686700	686700		41202	12000	29202	Erish Saini and Sar Singh to Rishi Khanna	
71/1/2971	8172 dt 18.07.07	549, Mt n. of works housing and suppl. Co-op Society/Nirman Vihar)	260 Sq Yds 210 Sq Mtr.	1330000	D	3865000	3865000		233100	79800	153300	Pionna Varma to Casindra Goyal	
72/1/2971	8173 dt 18.07.07	X/1530, B-32, Gali No.8, Rajgarh Colony, Shahdara	100 Sq Yds 84 Sq Mtr	550000	F	1822800	1822800		109368	33000	76368	Om Prakash to Umilia Jain	
73/1/2971	8174 dt 18.07.07	C 6/5, Krishna Nagar, Shahdara	161 Sq Yds 135.21 Sq Mtr	1000000	E	3355300	3355300		268424	80000	188424	Shakturilla Malik to Vinod Choudhary	
74/1/2971	8175 dt 18.07.07	X/3397, Gali No.2, Raghubarpur, Kaanchi Nagar	80 Sq Yds 67.25 Sq Mtr.	250000	E	1667232	1667232		100034	15000	85034	Vikas Luthra to Raj Rani	
75/1/2971	8176 dt 18.07.07	49 A, East Azad Nagar, Shandara	100 Sq Yds 84 Sq Mtr	400000	F	1822800	1822800		109368	24000	85368	N. Mehta to Anjana	
76/1/2971	8177 dt 18.07.07	34 B, Mahavir Gali No.1, East Azad Nagar, Shahdara	105 Sq Yds 80.2 Sq mtr.	250000	F	1913940	1913940		153116	20000	133116	Sunita Parshad to Kalash Chand	
77/1/2971	8178 dt 18.07.07	E-2, Gali No.2, New Chand Mohalla, Ghazli	40 Sq Yds 33.8 Sq Mtr.	200000	G	839120	939120		75130	16000	59130	Kausilya Devi to Anam Nairan	

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1	2	3	4	5	6	7	8	9	10	11	12	13	14
78/1/2971	8179 dt. 18.07.07	122/86, Shankar Nagar, Ghundi	38 Sq Yds./31.77 Sq Mtr.	100000	G	737064	737064		44224	6000	38224	Hemant Raj Gupta to Hemu Gupta	
79/1/2971	8160 dt. 18.07.07	F-132, Main Road, Jagal puri,	100 Sq Yds./84 Sq Mtr.	250000	F	2293200	2293200		183456	20000	163456	Hareesh Kumar and Remu Gata to Remu Gupta	
80/1/2971	8181 dt. 18.07.07	360-E, Bhola Naih Nagar, Shahdara	100 Sq. Yds./91 Sq. Mtr. (2 <sup>nd</sup> floor) 97 Sq. Mtr. (1 <sup>st</sup> floor) 60 Sq. Yds./56.1 Sq. Mtr.	200000	F	774468	774468		61957	16000	45957	Chaman Lal Yadav to Farah Singh	
81/1/2971	8182 dt. 18.07.07	E-51-C, Ga. I No.4, Karli Nagar, Extn. Shahdara	25 Sq Yds./21 Sq Mtr.	65000	F	455700	455700		27342	3900	23442	Dhresh Kumar and Moh. Shamin to Sudha Devi	
82/1/2971	8183 dt. 18.07.07	F-227, DLF, Krishan Nagar, Ghundi, Shahdara	222 Sq. Yds./18 5.61 Sq Mtr.	500000	E	2043566	2043566		163485	40000	123485	Manjiv Aggarwal to Rajan Aggarwal	
83/1/2971	8184 dt. 18.07.07	B-241, Vivek Vihar, Ph-I, Delhi	125 Sq Yds./10 4.51 Sq Mtr.	850000	D	1550736	1550736		124058	68000	56058	Ritu Gupta and Sarita Verma to S S Bhargava	
84/1/2971	8186 dt. 18.07.07	229 Vistwas Nagar, Yodhishter Gali, Shahdara	100 Sq Yds./94 Sq Mtr.	360000	F	1822800	1822800		109368	21600	87768	Miyu Gupta to Karanish Gupta	
85/1/2971	8187 dt. 18.07.07	80-C, 2 <sup>nd</sup> floor, Shivam Enclave, Jhilmil, Shahdara	85 Sq Mtr. (M/G Flat)	280000	F	960500	960500		76800	22400	54400	Krishna Choudhary to Sunny Luthra	
86/1/2971	8188 dt. 18.07.07	25/110 Vishwas Nagar, Shahdara	100 Sq Yds./84 Sq Mtr.	520000	F	1022800	1022800		109368	31200	78168	Saurav Harpal Mohil Nagpal to Akash Loyal	
87/1/2971	8189 dt. 18.07.07	Kharia No. 14, Village Kolia, Mayapuri Vihar, Ph-I, Delhi-91	120 Sq. Yds./10 0.35 Sq Mtr.	200000	F	929968	929968		55798	9000	46798	Susmita Devi to Sarita	

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1	2	3	4	5	6	7	8	9	10	11	12	13	14
88	1/2971	8190 dt. 18.07.07	Kharsa No. 14, Village Kolla, Mayur Vihar, Ph-I, Delhi-91	200Sq. Yds. 16 85q Mtr	200000	F	1159200	1159200	92736	92736	16000	76736	Wired Bansa to Wrester Singh
88	1/2971	8191 dt. 18.07.07	Property No. 3, Kh. No 115, 1/296, Mandawali Fazil-paur Extn, Shahdara	150Sq. Yds/12 5.45q Mtr	100000	G	2336620	2336620	186930	186930	8000	178930	Madu Gang ip B.M. Gupta
89	1/2971	8192 dt. 18.07.07	Mandawali, Fazilpur, Main Road, Shahdara	131 68Sq Mtr	120000	G	1411488	1411488	84689	7200	77489	77489	Suresh Aggarwal to Madhu Gang
81	1/2971	8193 dt. 18.07.07	10/170, Geeta Colony Delhi	42Sq Yds/35.1 15q Mtr	80000	F	761919	761919	45715	4800	40915	40915	Tharu Ram to Tevans Kalra
81	1/2971	8194 dt. 18.07.07	10/170, Geeta colony Shahdara	56Sq. Yds/48.4 8Sq. Mtr.	125000	F	1052016	1052016	63121	7500	55621	55621	Tharu Ram to Daya Wali
81	1/2971	8195 dt. 18.07.07	R-104/4, Ramesh Park, Laxmi Nagar	34 25Sq Yds/2 8.63Sq Mtr	250000	F	621319	621319	37279	15000	22279	22279	Kusum Gupta to Barchha Ahya
81	1/2971	8196 dt. 18.07.07	R-158/1, Gail No 7, Ramesh Park, Laxmi Nagar	40Sq Yds/33 6Sq Mtr	250000	F	1316000	1316000	105280	20000	85280	85280	Mastanal to Sagar Ahmad
81	1/2974	8260 dt. 18.07.07	87-Baldev Park, Khureji Khas, Delhi	31 11Sq Yds/2 6Sq Mtr	70000	F	564200	564200	33852	4200	29652	29652	Adlak Kumar to Farangji Kaur
81	1/2974	8261 dt. 18.07.07	55, Guru Ram Dass Nagar, Gail No 3, Laxmi Nagar	68Sq. Yds/17 6 8Sq Mtr	140000	F	2321491	2321491	130285	8400	130889	130889	Suresh Aggarwal to Sarlosh Jan
81	1/2974	8262 dt. 18.07.07	8-71-A, Jagajpuri, Shahdara	153Sq. Yds/12 7 50Sq Mtr	200000	F	2775558	2775558	222045	16000	206045	206045	Charanjeet Kaur to Karnal Singh
81	1/2974	8263 dt. 18.07.07	C-37-A, Shashi Garden, Mayur Vihar	70Sq Yds/58.5 29q Mtr	211000	F	1269884	1269884	76193	12650	63533	63533	Susanta Devi to Susanta Devi

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61/12970	dt 18.07.07	Property No.1-162- B. Laxmi Nagar, Delhi	665sq Yds 155 44Sq Mtr.	1000000	F	1203048	1203048	72183	72183	8000	66183	Smt. Jolly Sharma to Smt. Jolly Sharma	
61/12970	dt 18.07.07	X/3461 Gail No 6, Raghunarpura No.2 Gandhi Nagar	1085sq Yds/90 72sq Mtr.	325000	E	2250763	2250763	100061	26000	154161	154161	Pril Aggarwal to Poolesh Aggarwal	
61/12970	dt 18.07.07	Shop No.1, Block, Laxmi Nagar	25 835sq Yds/2 1.695sq Mtr.	50000	F	645278	645278	38717	3000	35717	35717	Smt. Jolly Sharma to Smt. Jolly Sharma	
61/12970	dt 18.07.07	26C, J&K Block, Laxmi Nagar	255sq Yds/215 4 Mtr.	90000	F	286650	286650	17189	3600	13596	13596	Manu Aggarwal to Poolesh Aggarwal	
61/12970	dt 18.07.07	J&K-110, J&K Block, Laxmi Nagar	335sq Yds/22.9 25sq Mtr.	100000	F	509355	509355	30561	6000	24561	24561	Mohammed Mohd Alam to Anila Rani	
61/12970	dt 18.07.07	A3/23, Krishna Nagar OLF Colony Shahdara	1955sq Yds/16 785sq Mtr.	250000	E	2556918	2556918	204553	20000	184553	184553	Smt. Kusdeep Kaur to Anoop Kumar	
61/12970	dt 18.07.07	1-9-A, Aruna Park, M-Block, Shakkapur Khas	585sq Yds 4/8 72sq Mtr.	100000	G	565152	565152	33909	6000	27909	27909	Gopal Sharma and Robin Gupta to Neezu Bharti Biswal	
61/12970	dt 18.07.07	Flat No. 11, Main Road Mandawali	855sq Yds/54 6 5q Mtr.	60000	F	598780	598780	35927	3600	32328	32328	Shashi Kant Gupta to Sangarita Singh	
61/12970	dt 18.07.07	C-37A, Shasha Garden, Mayur Nihar Ph-1	305sq Yds/25 2 5q Mtr.	70000	D	740880	740880	59270	5600	5367	5367	Chandralal to Manraj	
61/12970	dt 18.07.07	55 Sarojini Park, Shashi Nagar	120 65sq Yds/1 01 305sq Mtr.	165000	F	3332770	3332770	199566	10000	189966	189966	Sushila Devi to Sushila Devi	
61/12970	dt 18.07.07	Kh No. 704, Jaspala Nagar, Shahdara Delhi-32	195sq Yds/24 5q Mtr.	200000	F	1822800	1822800	149824	16000	129824	129824	Gurpreet Kaur to Gurpreet Kaur	
61/12970	dt 18.07.07	B-11, Lawman Park	105sq Yds/33 6 5q Mtr.	140000	F	458640	458640	27518	8400	19118	19118	Anandkumar Kaur to Vijay Kumar Gupta	

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111/12970	8155 dt. 18.07.07	X/473 Subhash Road, Gandhi Nagar	110Sq Yds/82.45Sq Mtr	990000	F	2005080	2005080	10	140356	67200	73156	Jesal Paril Patila, Kishan Lal to Jagmohan Malhotra, Manjeet Mittal
112/12970	8156 dt. 18.07.07	X/1521, Sambhu Nath Building Gandhi Nagar	10.45Sq Mtr/Commercial	75000	F	563255	563255	11	45060	6000	39060	Chetan Saroop Sharma, Rama Sharma to Dinesh Sharma
113/12970	8158 dt. 18.07.07	Gali No. 7&8, Bihari Colony	50Sq Yds/42Sq Mtr	150000	F	911400	911400	11	54684	9000	45684	Sukhmal Chand to Petha Jain
114/12970	8159 dt. 18.07.07	Gali No. 7, Bihari Colony	50Sq Yds/42Sq Mtr	100000	F	911400	911400	11	54684	6000	48684	Pranav Ram to Pranav Yash
115/12970	8160 dt. 18.07.07	Gali No. 3, Jawala Nagar	50Sq Yds/42Sq Mtr	150000	F	911400	911400	11	54684	12000	42684	Sham Lal Yerna to Section Angarwal
116/12970	8161 dt. 18.07.07	WB-81 Ganeeash Nagar-II	85Sq Yds upto 2 <sup>nd</sup> floor and 71.4Sq Mtr	450000	F	2349060	2349060	11	187925	36000	151925	Sarvosh Rastogi II Yalash Thakur
117/12970	8162 dt. 18.07.07	Guru Ram Dass Nagar, Laxmi Nagar	90Sq Yds/42Sq Mtr	50000	F	911400	911400	11	54684	3000	51684	Usha Rani to Usha Rani
118/12970	8163 dt. 18.07.07	DDA flat No. 23H, PktB-3, Kondli	25Sq Mtr	115000		215000	215000	12	12900	6210	6990	Jumlia Rawel to Poonam
119/12970	8164 dt. 18.07.07	Jagriti Nagar Co-op Housing society Karkardooma	180.83Sq Yds/151.89Sq Mtr	1400000		2278350	2278350	13	136701	84000	52701	Shashidhara Dey to Kaushalaya Devi
120/12970	8165 dt. 18.07.07	Property No. 751, Jawala Nagar	40 Sq Yds/33.65Sq Mtr	80000	F	729120	729120	13	43747	4800	38947	Deep Chand Jain, Deepak Jain, Sarvraj Jain
121/12970	8166 dt. 18.07.07	Gali No. 7, Kailash Nagar	30Sq Yds/23.2 Sq Mtr	100000	F	546840	546840	13	32810	6000	26810	Harish Kumar Chhabra to Sarita
122/12970	8167 dt. 18.07.07	X/3115, Gali No. 4, Charampura Gandhi Nagar	30Sq Yds/25.2 Sq Mtr	100000	F	405720	405720	13	24343	6000	18343	Manohar Singh to Rajinder kaur

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1251/2970	8168	dt 18.07.07	Paroperty No. 751, Jawala Nagar	40Sq Yds/33 55q Mtr	80000	F	729520	729520		43742	4800	38947	Deep Chand Jain to Vandana Jain
1251/2970	8169	dt 18.07.07	C-104, UDA Bultup, Plot No.4, Krishan Nagar	155Sq Yds/13 0.25q Mtr.	200000		1692600	1692600		135408	16000	119408	Rajeev Doyra to Om Devender Kumar Sardana and Sardana
1251/2973	8230	dt 18.07.07	Shop No. B-40, Pandav Nagar, Palpar Ganj	10.33 Sq Yds. 8.67Sq Mtr	170000	G	397520	397520		31802	13600	18202	Devender Kumar Jain to Subhash Sharma
1251/2973	8231	dt 18.07.07	Property No.62 Ram Nagar Khurej, Khas	38.22 sq. Yds/92.55q Mtr	210000	F	904750	904750		72380	16800	55680	Veena Khurana to Kshinder Kaphuria
1251/2973	8232	dt 18.07.07	C-226, South Anarkali Khajauri Khas	32.25q Yds/27 Sq Mtr	150000	F	585900	585900		35154	6000	29154	Mank Chand to Manika Soodarni
1251/2973	8233	dt 18.07.07	Kh No.624, Bheja Mah Nagar	40Sq Yds/23.6 Sq Mtr	80000	F	729120	729120		58330	7200	51130	Nagaj Kishore to Keshav Chandra Dinesh Singhal
1251/2973	8234	dt 18.07.07	Chandrawali Nagar	50Sq Yds/425 q Mtr	90000	F	573300	573300		34398	5400	28998	Neelam Anora to Neelgama Arora
1251/2973	8235	dt 18.07.07	75/2A, Jawala Nagar	82.55 Sq Yds/52.55Sq Mtr	150000	F	1,392,250	1,392,250		68356	9000	59356	Sunil Kumar to Bakula Arora
1251/2973	8236	dt 18.07.07	F-149, Main Road, Jagajpuri	190 Sq Yds/845q Mtr	200000	F	1822800	1822800		145824	16000	129824	Sachin Bhatia to Sachin Bhatia
1251/2973	8237	dt 18.07.07	N02, Gali No1 Sarojini Naidu Park, Shastri Nagar	55Sq Yds, 116.25q Mtr	100000	F	1002540	1002540		60152	6000	54152	Sudesh Rani to Neelam Duse
1251/2973	8238	dt 18.07.07	129, C Chandu Park, Khurej Khas	52Sq Yds/413.6 85q Mtr	100000	F	947856	947856		56871	9000	47871	Kamlesh Goyal to Kamlesh Goyal

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135/12973	8240	dl 18.07.07	A-67/1, Jagajpur/A-Block	50Sq. Yds/425 Sq. Mtr.	100000	F	911400	911400	72912	8000	8000	64912	Amrish Kumar Jain to Amish Kumar Jain
135/12973	8241	dl 18.07.07	A-103/2, Jagajpur, A-Block	50Sq. Yds/425 Sq. Mtr.	100000	F	911400	911400	72912	8000	8000	64912	Amrish Kumar Jain to Amish Kumar Jain
135/12973	8242	dl 18.07.07	143-A, Ram Nagar Shahdara	78.78Sq. Yds/6.17Sq. Mtr.	310000	F	1435889	1435889	24800	24800	24800	66912	A.K. Jain to Madhu Jain
135/12973	8243	dl 18.07.07	A-100, Jhilmil Colony Delhi-95	57.55Sq. Yds/4.53Sq. Mtr.	210000	F	449995	449995	36000	16800	19200	19200	Reminder Singh to Govind Ram Aora
135/12973	8244	dl 18.07.07	D-6/24, Mandir Marg, Krishan Nagar	110Sq. Yds/92.4Sq. Mtr.	150000	G	1704780	1704780	136382	12000	12000	124382	Smt. Devi to Ravi Narain
135/12973	8245	dl 18.07.07	D-3/7, Lal Quarter, Krishan Nagar	200Sq. Yds/16.8Sq. Mtr.	300000	G	3099600	3099600	247968	24000	223968	Smt. Devi to Ravi Narain	
135/12973	8246	dl 18.07.07	F-4/2, F-Block, Krishan Naagar	100Sq. Yds/94.5Sq. Mtr.	490000	G	1549800	1549800	123984	39200	84784	84784	Ravi Kant Talwar to Sivan Sunder Gupta
135/12973	8247	dl 18.07.07	-1/85, Jawahar park, Laxmi Nagar	54Sq. Yds/4.55Sq. Mtr.	120000	F	976500	976500	75120	10000	68120	68120	Manoj Kumar Handa to Manoj Kumar Handa
135/12973	8248	dl 18.07.07	1X/1020, Cinema Street, Gandhi Nagar	67Sq. Yds/5.55Sq. Mtr.	550000	F	1215200	1215200	97216	44000	53216	53216	Narender Kumar Chawla to Krishan Lal Chawla
135/12973	8251	dl 18.07.07	Jagajpur	80Sq. Yds/6.72Sq. Mtr.	350000	F	1458240	1458240	87494	21000	66494	66494	R K Barreja to Sarayogla Diwan
135/12973	8253	dl 18.07.07	D-5/14, Krishan Nagar	116.85Sq. Mtr/9.75Sq. Mtr.	300000	G	1798875	1798875	107533	18000	89933	89933	Sargeeta, Harpa Kaur to Sargeeta, Harpa Kaur
135/12973	8254	dl 18.07.07	122 & 135, New Jagajpur colony	44Sq. Yds/3.96Sq. Mtr.	100000	F	1112496	1112496	89100	8000	81000	81000	Ravi Kishan Aora & Ors. to Prabh Dayal
135/12973	8255	dl 18.07.07	C-76, Jilal Nagar B-11, East Krishan Nagar	50Sq. Yds/4.5Sq. Mtr.	100000	F	460600	460600	36848	8000	28348	28348	Manoj Kaur to Manoj Kaur

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1	2	3	4	5	6	7	8	9	10	11	12	13	14
S. No.	Book/ Vol No. Page no.	Regn no. & date	Locality/ Address of property	Area of property	Consid-eration amount	Circle rate/ Sq. Mtr. (Rs.)	Calculation based on data/records made available to .auditor - as : (a) Cost of Land (b) Cost of Construhn	Value as per circle rate (Rs.)	Rate of duty	3-Duty payable (Rs.)	S-Duty paid (Rs.)	S-Duty unpaid (Rs.)	Name of the 1st Party & 2nd Party
134/1/2973	8240	dt 18.07.07	A-3711, Jagajpur/A-Block	50Sq Yds/42S 9 Mtr	100000	F	911400	911400	10	72912	8000	64912	Kamraj Kumar Jais to Manish Kumar Jais
133/1/2973	8241	dt 18.07.07	A-103/2, Jagajpur, A-Block	50Sq Yds/42S 9 Mtr	100000	F	911400	911400	10	72912	8000	64912	Kamraj Kumar Jais to Manish Kumar Jais
132/1/2973	8242	dt 18.07.07	143-A, Ram Nagar, Shakhara	78.78Sq Yds/6 6.17Sq Mtr	100000	F	911400	911400	10	72912	8000	64912	Kamraj Kumar Jais to Manish Kumar Jais
131/1/2973	8243	dt 18.07.07	A-100, Jhilmil Colony, Delhi: 95	57.55Sq Yds/4 8.35Sq Mtr	210000	F	1435889	1435889	10	24800	6900	56912A	K. Jais to Madhu Jais
130/1/2973	8244	dt 18.07.07	D-6/24, Mandir Marg, Krishan Nagar	110Sq Yds/92 4Sq Mtr	150000	G	1704780	1704780	10	24800	16800	19200	Manoj Bajaj to Deepak Sapra, Gayatri Sapra
129/1/2973	8245	dt 18.07.07	D-3/7, Lal Quarter, Krishan Nagar	200Sq Yds/16 6Sq Mtr	300000	G	3099500	3099500	10	36000	16800	19200	Manoj Bajaj to Deepak Sapra, Gayatri Sapra
128/1/2973	8246	dt 18.07.07	F-4/2, F-Block, Krishan Nagar	100Sq Yds/84 5Sq Mtr	490000	G	1549800	1549800	10	247968	223968	31000	Sanjiv Dahi to Ram Narain
127/1/2973	8247	dt 18.07.07	185, Jawahar Park, Laxmi Nagar	54Sq Yds/45S 9 Mtr	120000	F	976500	976500	10	39200	84784	88120	Manoj Kumar Handa to Manoj Kumar Handa
126/1/2973	8248	dt 18.07.07	1020, Cinema Street, Gandhi Nagar	67Sq Yds/55S 9 Mtr	550000	F	1215200	1215200	10	78120	68120	10000	Manoj Kumar Handa to Manoj Kumar Handa
125/1/2973	8250	dt 18.07.07	A-109, Gali No.5, Jagajpur	60Sq Yds/67.2 5Sq Mtr	350000	F	1458240	1458240	10	97216	44000	53216	Manoj Kumar Handa to Manoj Kumar Handa
124/1/2973	8251	dt 18.07.07	D-5/14, Krishan Nagar	118.6Sq Mtr/9 7.9Sq Mtr	300000	G	1798875	1798875	10	87494	21000	66494	R.K. Barreja to Sarayogita Dwivedi
123/1/2973	8253	dt 18.07.07	122 & 135, New Mayapur colony	44Sq Yds/36.6 6Sq Mtr	100000	F	1112496	1112496	10	18000	89933	18000	Sarajogita Harja Kaur to Rajni
122/1/2973	8254	dt 18.07.07	C-7/6, Jilar Nagar	50Sq Yds/ 5 9 Mtr	100000	F	460600	460600	10	89000	8000	81000	Ram Krishan Arya & Orc to Pradip Dayal
121/1/2973	8255	dt 18.07.07	P-41, East Krishan Nagar	78Sq Yds/65.6 3Sq Mtr	150000	G	1208344	1208344	10	36848	8000	28348	Kapoor Kaur to Kuldeep Kumar

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S. No.	Book/ Vol No. Page no.	Regn no. & date	Locality / Address of property	Area of property	Consid- eration amount	Circle rate/ Sq. Mtr. (Rs.)	Calculation based on data/records made available to audit - as : a) Cost of Land b) Cost of Construction	Value as per circle rate (Rs.)	Rate of duty @	S-Duty payable (Rs.)	S-Duty paid (Rs.)	S-Duty unpaid (Rs.)	Name of the 1st Party & 2nd Party
1	2	3	4	5	6	7	8	9	10	11	12	13	14
15/12973	8256	15/19 Krishan Nagar dt. 18.07.07	1175 Sq. Yds/98 285 Sq. Mtr.	490000	G	2746926	2746926	184816	29400	133416	10751076	10751076	10751076
15/12973	8258	D-358, Street No. 13, Laxmi Nagar dt. 18.07.07	100 Sq. Yds/84 Sq. Mtr.	250000	F	3150000	3150000	189000	15000	174000	125824	125824	125824
15/12973	8259	R-81, Ramesh Park Laxmi Nagar dt. 18.07.07	100 Sq. Yds/84 Sq. Mtr.	250000	F	1822800	1822800	145824	20000	174000	125824	125824	125824

(Rupees One crore seven lakhs sixty one thousand and seventy six only)

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PARA - 02: (Book-IV) Irregular registration of GPAs (with consideration amount & sale-rights) resulting in loss of Stamp Duty work Rs.22,49,428/-  
(Audit period 2006-08 -- Reference Audit Memo no.8 dated 22.09.08)

The Inspector General of Registration & Chief Controlling Revenue Authority vide its order no.PS/ DCW/03/SR/1022/3067-3157 dt.16.06.04 issued instructions to the Registrars that "Instruments of Power of Attorney which any of the following conditions should advise the parties presenting the instrument as per Article 48(f) of Schedule 1A of Indian Stamp Act 1899 and on refusal of the parties to do so, shall after registering the instrument as per Article 48(f) of the said schedule 1A, of Indian Stamp Act 1899, refer the same to the collector for determination of the market value of such property and duty payable 'hereon'"

- (i) The Instrument empowers the clause to sell, gift, exchange or permanently alienate the immovable property.
- (ii) The Instrument is irrevocable in nature.
- (iii) The Instrument is accompanied by a will from the principal in respect of the said property in forever or clause.

2. Further in order to prevent such illegal transfer of land, which lead to unauthorised colonies, it was therein ordered that neither Sale-deed nor GPA will be registered in respect of small plots of agricultural land for patently non-agricultural purpose (order dt.01.06.05)

3. Subsequently vide Memo No. GPA/ADM (HQ)/ Misc/Vig/SR/CH-07/4880 dt.12.09.07 & 04.10.07 an order to all DCs/COs/SRs was issued which read as - "Attention is also drawn to the instruction of new section 47-A wherein it is provided that if the registering Officer has reason to believe that the value of the property or the consideration as the case may be has not been set forth truly in the instrument, he may after registering such instrument refer the same to the COs for determination of the value or consideration and proper duty payable thereon".

4. Whereas during test-check it has been noticed that immovable properties had change hands in mutual agreement using the instrument "General Power of Attorney"

The contents of the agreement reveals that the owner of the property (1<sup>st</sup> party) hands over the possession of the purchaser (2<sup>nd</sup> party) with full powers to sell, mortgage, gift, transfer the aforesaid property to anyone including himself/herself. The owner also gets a hefty consideration in-return. Further, the owner also absolves himself from any responsibility for violation of any rules and laws. By virtue of the clauses of in the agreement the 1<sup>st</sup> party generally empowers the 2<sup>nd</sup> party to do all acts, deeds and things in respect of the said property. To top it all, the said instrument of "General Power of Attorney" is declared/agreed to remain irrevocable.

Thus, the agreement is not a sale of the property by the owner (1<sup>st</sup> party) to the 2<sup>nd</sup> party by camouflaging the deal in the carefully worded "General Power of Attorney". The name of the instrument is misleading and does not specify the true nature of the instrument. The intention of all the involved parties is to defraud the State of its revenue by evading the stamp duty on it, which is highly irregular.

As per procedure, the audit had randomly selected only some months for scrutiny during the current audit of 2006-08, out of which only a few cases are illustrated in the Annexure-2/Para-2 but these cases are not exhaustive. Department may review all such similar documents/instruments registered with them during the audit period of 2006-08



Since the irrevocable nature of these instruments creates, declares, assigns, limits or extinguishes the right, title or interest in immovable property, the instrument should have been compulsorily registered by paying the correct amount of stamp duty - as per Section 17 of the Registration Act, 1908.

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- (a) Reasons for not charging the aforesaid instruments proper stamp duty as instrument of sale deed with proper stamp duty in Article 23 of Schedule 1A of Indian Stamp Act 1899 may be elucidated to audit.
- (b) Reasons for not referring such cases to the Collector of Stamp who have the authority to examine any instrument to determine its proper value and recover deficient duty, within 2 years from the date of registration.
- (c) Responsibility may be fixed upon the defaulting officials for flouting the aforesaid orders and incurring such huge loss of Government revenue to the State-exchequer.
- (d) Deficient stamp duty may be realized & penalty thereon with prosecutions for intentional evasion of stamp duty.
- (e) Certificate of reviewing all other similar documents/instruments (which are not listed in the table) registered with them during the audit period of 2006-08.

Note (1) Since the exact measurement/area of the property including the details of constructions was not found enumerated in the documents, audit had no other option but to take the approximate area of the concerned property for assessment of loss of Government money, which may be substituted by the unit with the accurate figures alongwith the production of its supporting documents for verifications.

(2) Reply to this memo may be given at the earliest of its receipt, otherwise it would be presumed that facts & figures are correct and unit has no comments to offer. Thus the objection will be included in the inspection report.

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**Annexure-2/Para-2**

(Audit period 2006-08 --- Reference Audit Memo no. 8 dated 22.09.08)

**List of cases of loss of Government revenue due to Stamp duty short paid in GPA (with consideration amount)**

S. No.	Book/ Vol No.	Regn no. & date	Locality / Address of property	Area of property	Consideration amount	Circle rate/ Sq. Mtr. (Rs.)	Calculation based on data/records made available to audit - as : (a) Cost of Land (b) Cost of Construction	Value as per circle rate (Rs.) @	S-Duty payable (Rs.)	S-Duty paid (Rs.)	S-Duty unpaid (Rs.)	Name of the 1 <sup>st</sup> Party & 2 <sup>nd</sup> Party	
1	2	3	4	5	6	7	8	9	10	11	12	13	14
1	4/2504	4896 dt. 19.07.07	Ppty no. 13/128, Ground Floor, Jheel Kuranja Geeta Colony	62 sq. yds. 51.84 sq. mtr	100000	(F) L-16100 C-5600	(16100x51.84)/2= 5600x51.84= Total Cost =	417312 290334 707616	42457	3000	39457	Smt. Prem Lata -10- Smt. Sushma Arora	
2	4/2504	4916 dt. 25.07.07	Ppty no. 73 (GF) Pratap Khand Mishkarma Nagar Jhilmil	16.56 sq mtr	150000	(F) L-16100 C-5600	(16100x18.58)/2= 5600x18.58= Total Cost =	149559 104048 253617	15217	4500	10717	Sh. Charan Singh -10- Smt. Geeta Singhania	
3	4/2504	4920 dt. 26.07.07	Ppty no. 4/180 (GF & 1 <sup>st</sup> Floor), Khichripur	21 sq mtr	447300	(G) L-13700 C-4750	(13700x21x2)/2= 4750x21x2= Total Cost =	267700 199500 467200	29232	13500	15732	Sh. Rewadhar Pandey - 10- Smt. Sunila	
4	4/2504	4923 dt. 26.07.07	Ppty no. 13/153 1 <sup>st</sup> Floor, Jheel Kuranja, Geeta Colony	58 sq. yds. 48.48 sq mtr	540000	(F) L-16100 C-5600	(16100x48.49)/3= 5600x48.49= Total Cost =	260230 271544 531774	31906	16200	15700	Sh. Rajesh Chaudhary & Sh. Gopal Kishan & Sh. Manohar Lal -10- Smt. Monika Khurana	
5	4/2504	4928 dt. 27.07.07	Ppty no. 10/13, 1 <sup>st</sup> Floor, Geeta Colony	100 sq. yds. 83.61 sq mtr	920000	(F) L-16100 C-5600	(16100x83.61)/3= 5600x83.61= Total Cost =	448707 468216 916923	55015	27600	27415	Sh. G. Kapur -10- Smt. Jagdish Kaur & Smt. Gurpreet Kaur	
6	4/2504	4929 dt. 16.07.07	Ppty no. 335-A, Kh. no. 9, 3 <sup>rd</sup> Floor, (Sail-8, Lalia Park, Lexmi Nagar	70 sq. yds. 58.527 sq. mtr	150000	(F) L-16100 C-5600	(16100x58.527)/3= 5600x58.527= Total Cost =	314095 327751 641846	51348	7500	43848	Sh. S. Duley -10- Sh. Gurmeet Singh	
7	4/2504	4932 dt. 30.07.07	Ppty no. B-343, Charoli Dairy Colony Mayur Vihar-II	25 sq mtr (Incl. area 50 sq mtr (Covered area)	520000	(G) L-13700 C-4750	13700x25= 4750x0.9x0.75x50= Total Cost =	342500 160313 502813	30169	16750	144169	Sh. K. S. -10- Smt. Sitara	

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S. No.	Book/ Vol No.	Regn no. & date	Locality / Address of property	Area of property	Consid- eration amount	Circle rate/ Sq. Mtr. (Rs.)	Calculation based on data/records made available to audit - as : (a) Cost of Land (b) Cost of Constru'tn	Value as Rate of Duty per circle rate (Rs.) @	S-Duty payable (Rs.)	S-Duty paid (Rs.)	S-Duty unpaid (Rs.)	Name of the 1st Party & 2nd Party	
7	2	3	4	5	6	7	8	9	10	11	12	13	14
8	4/2504	4938 dt. 30.07.07	Shop no.2, (One-half share only) Prpty no.1861, Geeta Colony	112.5 sq ft 10.45 sq. yds. (Full Share) 5.225 sq. mtr (Half share)	120000	(F) L-16100 C-5600	$(16100 \times 5.225) / 3 =$ $5600 \times 1 \times 1 \times 5.225 =$ Total Cost =	252368 292605% 281828	16898	3600	13298	Smt. Gurcharan Singh - to - Smt. Lalita Sethi	
9	4/2504	4939 dt. 30.07.07	Prpty no.130, (Ground & 1 <sup>st</sup> Floor) Block-C4, New Kondli	26 sq mtr	554000	(G) L-13700 C-4750	$13700 \times 26 =$ $4750 \times 26 \times 2 =$ Total Cost =	356200 2470006% 603200	36192	16600	19502	Smt. Om Wali -to- Smt. Pilla Nafal	
10	4/2504	4909 dt. 24.07.07	Prpty no.36, Block-C4, New Kondli	26 sq mtr	4550000	(G) L-13700 C-4750	$13700 \times 26 =$ $4750 \times 26 =$ Total Cost =	356200 1235006% 479700	28752	13500	15282	Sh. BN Verma & Sh. An- Verma -to- Smt. Sumita	
11	4/2504	4921 dt. 26.07.07	Prpty no. 4/179, Ground Floor, Khichipur	21 sq mtr	367500	(G) L-13700 C-4750	$13700 \times 21 =$ $4750 \times 21 =$ Total Cost =	287700 997506% 387450	23247	11050	12197	Smt. Babir Kaur -to- Smt. Anita Pandey	
12	4/2504	4922 dt. 26.07.07	Prpty no. 4/179, Ground Floor, Khichipur	21 sq mtr	367500	(G) L-13700 C-4750	$13700 \times 21 =$ $4750 \times 21 =$ Total Cost =	287700 997506% 387450	23247	11050	12197	Smt. Veena -to- Smt. Anita Pandey	
13	4/2504	4945 dt. 30.07.07	Prpty no.125, (Triple storey Flat) Kh. no.14, Block-S, Pandav Nagar	700000	(F) L-16100 C-5600	(F) L-16100 C-5600	$16100 \times 20.90 =$ $5600 \times 20.90 \times 3 =$ Total Cost =	336490 3511206% 687610	21000	20257	13298	Sh. P. Gupta -to- Smt. Parvati Gupta	
14	4/2504	4959 dt. 31.07.07	Prpty no. S-572, Kh. no. 114, Shakarpur Extn	69.40 sq. mtr	723000	(F) L-16100 C-5600	$16100 \times 69.40 / 3 =$ $5600 \times 0.9 \times 69.40 =$ Total Cost =	372447 3497766% 722223	41257	21000	20257	Sh. P. Gupta -to- Smt. Parvati Gupta	
15	4/2504	4961 dt. 01.08.07	Prpty no. 13/369-A, 2 <sup>nd</sup> Floor, Geeta Colony	400000	(F) L-16100 C-5600	(F) L-16100 C-5600	$16100 \times 35.12 / 3 =$ $5600 \times 35.12 =$ Total Cost =	188477 1966726% 385149	23109	12000	11098	Sh. SK. Jain -to- Smt. Kala Devi	
16	4/2504	4963 dt. 01.08.07	Prpty no. 13/246, Jheel Kurenja, Geeta Colony	390000	(F) L-16100 C-5600	(F) L-16100 C-5600	$16100 \times 35.12 / 3 =$ $5600 \times 35.12 =$ Total Cost =	188478 1966726% 385150	23109	11700	11409	Sh. Gubhan Kumar & Smt. Neelam Kumari	
													Sh. Rajiv Baf -to- Smt. Geeta Chandra

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S. No	Book/ Vol No.	Regn no. & date	Locality / Address of property	Area of property	Consid- eration amount	Circle rate/ Sq. Mtr. (Rs.)	Calculation based on data/records made available to audit - as : (a) Cost of Land (b) Cost of Constru' in	Value as Rate per circle duty rate (Rs.) @	S-Duty payable (Rs.)	S-Duty paid (Rs.)	S-Duty unpaid (Rs.)	Name of the 1 <sup>st</sup> Party & 2 <sup>nd</sup> Party	
1	2	3	4	5	6	7	8	9	10	11	12	13	14
17	4/2504	4968 dt. 01.08.07	Piply no 13/249, 3 <sup>rd</sup> Floor, Jheel Kurenja, Geela Colony	42 sq. yds. 35.12 sq mtr	400000	(F) L-16100 C-5600	(16100x35.12)/3 = 5800x35.12 = Total Cost =	188478 196672 385150	23109	12000	11105	Sh. Rajiv Baf -to- Smt. Jyoti Rani	
18	4/2502	4812 dt. 18.07.07	F-58-B, (Flat) F-Block Extn, Mangal Bazar, Laxmi Nagar	50 sq. yds 42 sq mtr	90000	(F) L-16100 C-5600	390600	390600	31248	4500	26748	Sh. Vikas Avasthi -to- Sh. Ramesh Gupta	
19	4/2502	4813 dt. 18.07.07	Piply no. 105, (Flat) Suru Angad Nagar, Laxmi Nagar	50 sq. yds. 42 sq mtr	150000	(F) L-16100 C-5600	390600	390600	23436	4500	19936	Smt. Sweta -to- Smt. Neel Nizang	
20	4/2502	4814 dt. 18.07.07	D-330 & D-331, Genesh Nagar, Pandav Nagar (Flat)	600 sq ft 66.66 sq yds 2000 sq mtr	200000	(F) L-16100 C-5600	755699	755699	45342	6000	39342	Smt. Sarojesh Bhandal -to- Smt. Sarman Das	
21	4/2502	4815 dt. 18.07.07	28/2E/4/3/3, Jamal Nagar, Shahdara	22 Sq. yds 18.39 sq. mtr	60000	(F) L-16100 C-5600	395095	395095	31928	3000	28928	Sh. Sri Ram -to- Sh. Titil Patil	
22	4/2502	4816 dt. 18.07.07	P-107/A-2, Gali no. 6 Shankar Nagar Ext Shahdara	50 Sq. yds. 42 sq mtr	125000	(F) L-16100 C-5600	949200	949200	56952	3750	53202	Smt. Purnam Jain -to- Smt. Shoba Parthasar	
23	4/2502	4817 dt. 18.07.07	17/11-A, Geela Colony	62 Sq. yds. 51.832 sq. mtr	80000	(F) L-16100 C-5600	707507	707507	42450	2400	40050	Sh. Sahyaranayan Singh -to- Smt. Manjula Kapoor	
24	4/2502	4819 dt. 18.07.07	No. 127, (Flat) Kishan Kunj Colony Laxmi Nagar	80000	300000	(F) L-16100 C-5600	705391	705391	9000	33323	53176	Smt. Karlesh Chopra - to- Smt. Raheem Kalia	
25	4/2502	4820 dt. 18.07.07	WA-150, 2 <sup>nd</sup> Flr flat Genesh Nagar-II, Shakarapur	80 Sq. yds 66.88 sq mtr	110000	(F) L-16100 C-5600	733451	733451	5500	18477	18477	Sh. Mahender Singh -to- Sh. Vimesh Chaudhri	
26	4/2502	4821 dt. 18.07.07	Jheel Kurenja, Geela Colony	42 Sq. yds. 35.11 sq. mtr	(F) L-16100 C-5600	331492	331492	20277	1800	18477	18477	Smt. Shashi Bhatnagar -to- Smt. Jyoti	



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S. No.	Book/ Vol No.	Regn no. & date	Locality / Address of property	Area of property	Consid. eration amount	Circle rate/ Sq. Mtr. (Rs.)	Calculation based on data/records made available to audit - as : (a) Cost of Land (b) Cost of Constru'tn	Value as Rate per circle duty rate (Rs.) @	S-Duty payable (Rs.)	S-Duty paid (Rs.)	S-Duty unpaid (Rs.)	Name of the 1 <sup>st</sup> party & 2 <sup>nd</sup> Party	
1	2	3	4	5	6	7	8	9	10	11	12	13	14
27	4/2502	4822 dt. 18.07.07	13/343, 1 <sup>st</sup> Floor Jheel Kurenja Geeta Colony C-90-A & A-29	50 Sq. yds. 42 sq. mtr	100000	(F) L-16100 C-5600	460600	460600@6%	27636	3000	24636	Smt. Poojam Kapoor - Sh. Smt. Savita Arora	
28	4/2502	4824 dt. 18.07.07	Area not given West Vinod Nagar, Shahdara	85 sq. mtr (presumed)	200000	(F) L-16100 C-5600	713053	713053@6%	66810	6000	60810	Sh. Manoj Agarwal - Smt. Neeraj	
29	4/2502	4825 dt. 18.07.07	F-141/5, West Vinod Nagar, Shahdara	700 sq. ft 65.02 sq. mtr	150000	(F) L-16100 C-5600	433125	713053@8%	57044	7500	49544	Smt. Neeraj - Sh. Manoj Agarwal	
30	4/2502	4826 dt. 18.07.07	West Vinod Nagar, Shahdara A-159	Area not given 45 sq. mtr (presumed)	100000	(F) L-16100 C-5600	365138	433125@6%	25958	3000	22987	Sh. Manoj Agarwal - Smt. Mani Neelgaj	
31	4/2502	4827 dt. 18.07.07	West Vinod Nagar, Shahdara B2-A West, G-Floor Guru Angad Nagar, Laxmi Nagar	32 sq. yds 26.75 sq. mtr	100000	(F) L-16100 C-5600	272118	365138@8%	29211	5000	24211	Smt. Monika Rani - Sh. Pradeep Kumar	
32	4/2502	4830 dt. 18.07.07	X/3222/7, Gandhi Nagar	15 sq. yds. 12.54 sq. mtr	40000	(F) L-15100 C-5600	458456	272118@6%	16327	1200	15127	Smt. Ritu Jain - Smt. Umbla	
33	4/2502	4831 dt. 18.07.07	WB-133, G-Floor Ganesh Nagar, Shakarapur	40 sq. yds 33.44 sq. mtr	60000	(F) L-15100 C-5600	1594600	458456@6%	27387	1800	25587	Sh. Ashok Kumar - Smt. Vija Rani Dhillon	
34	4/2502	4832 dt. 18.07.07	F-117/50, (2 Flats) Ganesh Nagar-II, Shakarapur	100 sq. yds 84 sq. mtr	100000	(F) L-16100 C-5600	1093488	1594600@8%	5000	122568	Sh. Ajay Ahuja & Smt. Vija Rani Dhillon		
35	4/2502	4833 dt. 18.07.07	352/1, (4 Flats) Ambekar Marg, Mandawah, Fazlipur	40 sq. yds 33.44 sq. mtr	(G) L-13700 C-4750	1093488	1093488@6%	65609	3000	62609	Sh. Ashok Kumar - Smt. Seta Devi & Smt. Narendar Singh		
36	4/2502	4834 dt. 18.07.07	F-31 3 <sup>rd</sup> Floor, West Jawahar Park, Laxmi Nagar	37.5 sq. yds 31.35 sq. mtr	50000	(F) L-16100 C-5600	301744	301744@8%	24140	21640	21640	Sh. Zakoor Mochi - Sh. Asif Ali	



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(34) part

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6/2/21

S. No	Book/ Vol No.	Regn no. & date	Locality / Address of property	Area of property	Consid- eration amount	Circle rate/ Sq. Mtr. (Rs.)	Calculation based on data/records made available to audit - as :		Value as per circle rate (Rs.) @	S-Duty payable (Rs.)	S-Duty paid (Rs.)	S-Duty unpaid (Rs.)	Name of the 1 <sup>st</sup> Party & 2 <sup>nd</sup> Party
							(a) Cost of Land	(b) Cost of Constru'tn.					
1	2	3	4	5	6	7	8	9	10	11	12	13	14
37	4/2502	4835 dt. 18.07.07	36, E-Block, (Two stories with Terrace) Radhey Pun Shahdara	73 sq. yds. 50, 192 sq. mtr	500000	(F) L-16100 C-5600	1643187	16431876%	98591	15000	83591	Smt Sonia Chudha - In- Smt Payal Punyani & Smt Preeti Punyani & Smt Renu Mathotra	
38	4/2502	4838 dt. 18.07.07	11/12, West Lexmi Market Shestli Nagar	63 sq. yds. 52, 668 sq. mtr (Half-26.33)	25000	(F) L-16100 C-5600	571425	5714256%	34286	750	33536	Sr. Abul Rasheed - In- Smt Zuboon Begum	
39	4/2502	4839 dt. 18.07.07	Ganesh Park, Rashid Market	62 sq. yds. 51.83 sq. mtr	180000	(F) L-16100 C-5600	1124743	11247436%	67485	5400	62085	Sr. Tasleem Ahmad - In- Smt Mervana Esqurti	
40	4/2502	4840 dt. 18.07.07	12/25, 3 <sup>rd</sup> Floor Jheel Kurehja, Geeta Colony	42 sq. yds. 35.11 sq. mtr	70000	(F) L-16100 C-5600	337942	3379426%	20277	2100	18177	Smt Poojaram Kausik - In- Smt Kanta Shastri	
41	4/2503	4857 dt. 18.07.07	Block, Jheel Khureja Geeta Colony	50 Sq. Yds/ 42 Sq. Mtr.	50000	F	460600	4606005%					
42	4/2503	4858 dt. 18.07.07	A-56, Radhey Shyam park	50 Sq. Yds/ 42 Sq. Mtr	170000	F	1029600	10296006%					
43	4/2503	4859 dt. 18.07.07	No.168, Guru Ram Dass Nagar, Shahdara	98 Sq. Yds/ 82.32 Sq. Mtr	40000	F	1786344	17863448%					
44	4/2503	4860 dt. 18.07.07	17/32, Trilok puri	25 Sq. Yds/ 21 Sq. Mtr	50000	G	487200	4872008%					
45	4/2503	4861 dt. 18.07.07	Gobindpura	45 Sq. Yds/ 37.55 Sq. Mtr	80000	F	829080	8290808%					
46	4/2503	4862 dt. 18.07.07	101, Chandu Park, Shahdara	50 Sq. Yds/ 42 Sq. Mtr	100000	F	911400	9114006%					
47	4/2503	4863 dt. 18.07.07	E-80, South Anarkali Extn., Shahdara	37.55 Sq. Yds / 31.55 Sq. Mtr	100000	F	683550	6835508%					

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PARA-03 : (Book-IV) Evasion of Stamp duty amounting to Rs.8,14,313/- due to non-implementation of circle rates on registration of GPAs  
(Audit period 2006-08 --- Reference Audit Memo no.7 dated 22.09.08)

The Hon'ble Lt.Governor of Delhi vide notification no.F.2(12)/Fin(E-I)/Part-File/ Vol-I(ii)/3548 dated 18.07.07, notified with immediate effect the minimum rates (circle rates) for valuation of lands and immovable properties in Delhi for the purpose and intent of the said Act and the rules made there under (Indian Stamp Act 1899).

These rates were to be taken into consideration for registration of instruments relating to land and immovable properties in Delhi by all the Registering Authorities under the Registration Act 1908 (XV) of 1908) having jurisdiction on the transaction placed before them for registration under the provisions of Indian Stamp Act 1899.

Since it was considered that these minimum rates should be brought into force at once, the Hon'ble Lt.Governor further directed that they shall come into force without any previous publications.

During fast-check of records of GPAs from 18.07.07, i.e. the date of implementation of the circle rates, it was observed that proper Stamp duty as payable on the notified circle rates were not paid in many cases as per details given in the enclosed Annexure-3/Para-3. This has resulted into evasion of Stamp duty amounting to Rs.814313/-, resulting in loss of revenue to the Government.

All these cases should be referred to the Collector of Stamps for suo-moto revision of Stamp-duty payable as per instructions in the notifications referred above and Principal Secretary (Revenue) (Inspector General of Registration) memo dated 04.10.07.

Hence :-

- (a) all these cases should be referred to the Collector of Stamps for suo moto determination of proper value of these properties and receiving of deficient Stamp duty amounting to Rs.814313/- from the defaulting parties under intimation to audit.
- (b) other similar cases may also be review at your end accordingly, under intimation to audit.

- Note: (1) Since the exact measurement/area of the property including the details of constructions was not found enumerated in the documents, audit had no other option but to take the approximate area of the concerned property for assessment of loss of Government money, which may be substituted by the unit with the accurate figures alongwith the production of its supporting documents for verifications.
- (2) Reply to this memo may be given at the earliest of its receipt, otherwise it would be presumed that facts & figures are correct and unit has no comments to offer. Thus the objection will be included in the inspection report.



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S No	Book/ Vol No.	Regn no. & date	Locality / Address of property	Area of property	Consid-eration amount	Circle rate/ Sq. Mtr. (Rs.)	Calculation based on data/records made available to audit - as : (a) Cost of Land (b) Cost of Construct'n	Value as per circle rate (Rs.)	Rate of duty @	S-Duty payable (Rs.)	S-Duty paid (Rs.)	S-Duty unpaid (Rs.)	Name of the 1 <sup>st</sup> Party & 2 <sup>nd</sup> Party
1	2	3	4	5	6	7	8	9	10	11	12	13	14
48	4/2503	4864 dt. 18.07.07	11-A, Jagalpur, Shahdara	50Sq Yds (Presumed)	150000	F	1587600	1587600	6%	95256	4500	90756	Sonia Babbar Charlotka Khurana to Geeta Sardana
49	4/2503	4865 dt. 18.07.07	11-A, Jagalpur, Shahdara	150Sq Yds (Presumed)	400000	F	3214400	3214400	6%	192864	12000	180864	Sunita Babbar Charlotka Khurana to Geeta Sardana
50	4/2503	4866 dt. 18.07.07	11-A, Jagalpur, Shahdara	180Sq Yds (Presumed)	400000	F	3214400	3214400	6%	192864	12000	180864	Sunita Babbar Charlotka Khurana to Geeta Sardana
51	4/2503	4867 dt. 18.07.07	Anarkali Garden, Jagalpur	335q Yds / (Presumed)	400000	F	1381800	1381800	5%	82508	12000	70308	Sunita Babbar Charlotka Khurana to Geeta Sardana
52	4/2503	4868 dt. 18.07.07	13/26, Soulin Anarkali, Shahdara Delhi-51	50Sq Yds/ 42Sq Mtr	100000	F	601524	601524	6%	36091	3900	32191	Sunita Babbar Charlotka Khurana to Geeta Sardana to Sikhna
53	4/2503	4871 dt. 18.07.07	2/11, Jhael Khureja, Geeta colony	42Sq Yds/ 35.285q Mtr	100000	F	911400	911400	6%	54684	3000	51684	Harvest Chand Gupta to Sushma Devi
54	4/2503	4872 dt. 18.07.07	2/11, Jhael Khureja, Geeta colony	42Sq Yds/ 35.285q Mtr	100000	F	460600	460600	6%	27636	3000	24636	Harvest Chand Gupta to Sushma Devi
55	4/2503	4873 dt. 18.07.07	63/2, B-Block, Anarkali Garden, Jagalpur	62.5Sq Yds/ 52.5Sq Mtr	100000	F	480800	460600	6%	27636	3000	24636	Harvest Chand Gupta to Sushma Devi
56	4/2503	4874 dt. 18.07.07	IX/5029 Kaushtk pur, Old Seelampur 58.285q Mtr.	67Sq Yds/ 58.285q Mtr.	80000	G	716625	716625	8%	57330	5000	52330	Harvest Chand Gupta to Sushma Devi

(Rupees Twenty two lakhs forty nine thousand four hundred and twenty eight only)

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**Annexure-3/Para-3**  
(Audit period 2006-08 - Reference Audit Memo no.7 dated 22.09.08)

List of cases of loss of Government revenue due to Stamp duty short paid on sale-deed registered in GPA documents

1	2	3	4	5	6	7	8	9	10	11	12	13	14
S. No./Vol No.	Book/ Regn no. & date	Locality / Address of property	Area of property	Consid- eration amount	Circle rate/ Sq. Mtr. (Rs.)	Calculation based on data/records made available to audit - as : (a) Cost of Land (b) Cost of Construction	Value as per circle rate (Rs.)	Rate of duty (%)	S-Duty payable (Rs.)	S-Duty paid (Rs.)	S-Duty unpaid (Rs.)	Name of the 1 <sup>st</sup> Party & 2 <sup>nd</sup> Party	
1	4/2504 dt. 19.07.07	Piply no. 13/128 Ground Floor Jheel Kurenja Geela Colony	62 sq yds. 51.84 sq.mtr	100000	(F) L-16100 C-5600	(16100x51.84)/2 = 5600x51.84 = Total Cost =	417312 290304 707616	3%	21229	3000	18229	Smt. Purna Lala -to- Smt. Sushrma Arora	
2	4/2504 dt. 25.07.07	Piply no. 73 (GF) Pratap Khurd Nishkarma Nagar Jhalnoli	18.58 sq.mtr	150000	(F) L-16100 C-5600	(16100x18.58)/2 = 5600x18.58 = Total Cost =	149566 104048 253614	3%	7609	4500	3109	Sh. Charan Singh -to- Smt. Geeta Singhania	
3	4/2504 dt. 26.07.07	Piply no. 4/180 (GF & 1 <sup>st</sup> Floor) Khandpur	21 sq mtr	447300	(G) L-13700 C-4750	(13700x21x2)/2 = 4750x21x2 = Total Cost =	287700 198500 487200	3%	14616	13500	1116	Sh. Ravadhar Pandey - to- Smt. Sunita	
6	4/2504 dt. 16.07.07	Piply no. 335-A Kh. no. 9, 3 <sup>rd</sup> Floor, Gali-8, Lalla Park, aximi Nagar	70 sq yds 58.527sq.mtr	150000	(F) L-16100 C-5600	(16100x58.527)/3 = 5600x58.527 = Total Cost =	314095 327751 641846	3%	19255	7500	11750	Sh. SS Dabey -to- Sh. Gunnes Singh	
8	4/2504 dt. 30.07.07	Shop no. 2, (One half share only) Piply no. 16/51 Geela Colony	112.5 sq ft 10.45sq yds. (Full Share) 5.225 sq mtr (Half share)	120000	(F) L-16100 C-5600	(16100x5.225)/3 = 5600x1x1x5.225 = Total Cost =	252368 29260 281628	3%	8449	3600	4849	Smt. Guntharan Singh - to- Smt. Lalla Saini	
9	4/2504 dt. 30.07.07	Piply no. 130, (Ground & 1 <sup>st</sup> Floor) Block-C4, New Kandi	28 sq.mtr	554000	(S) L-13700 C-4750	13700x26 = 4750x26x2 = Total Cost =	355200 247000 603200	3%	18096	13600	1496	Smt. Om Waf -to- Smt. Pita Katali	

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S. Book No. Vol No.	Regn no. & date	Locality / Address of property	Area of property	Consid-eration amount	Circle rate/ Sq. Mtr. (Rs.)	Calculation based on data/records made available to audit - as : (a) Cost of Land (b) Cost of Construction	Value as per circle rate (Rs.)	Rate of duty @	S-Duty payable (Rs.)	S-Duty paid (Rs.)	S-Duty unpaid (Rs.)	Name of the 1st Party & 2nd Party	
1	2	3	4	5	6	7	8	9	10	11	12	13	14
10	4/2504	4909 Ppny no. 36, Block C4, New Kondli	26 sq mtr	4550000	(G) 13700	13700x26 = 4750x26 = 123500	356206	3%	11	12	13	14	
11	4/2504	4921 Ppny no. 41/80, Ground Floor, Krichripur	21 sq mtr	367500	(G) 13700	13700x21 = 4750x21 = 287700	479700	3%	14391	13500	891	Sh. BV Verma & Sh. AN Verma - to - Smt. Sunila	
12	4/2504	4922 Ppny no. 41/79, Ground Floor, Krichripur	21 sq mtr	367500	(G) 13700	13700x21 = 4750x21 = 287700	287700	3%	14391	13500	891	Sh. BV Verma & Sh. AN Verma - to - Smt. Sunila	
13	4/2502	4812 F-58-B, (Flat) Block Extn. Mangal Bazar, axmi Nagar	50 sq yds	90000	(F) 18100	18100x50 = 905000	387450	3%	11624	11050	574	Smt. Babul Kar - to - Smt. Anila Pandey	
14	4/2502	4813 Ppny no. 105 (Flat) Guru Angad Nagar, axmi Nagar	42 sq mtr	150000	(F) 18100	18100x42 = 760200	387450	3%	11624	11050	574	Smt. Veena - to - Smt. Anila Pandey	
15	4/2502	4814 D-330 & D-331, Ganesh Nagar, Pandav Nagar (Flat)	600 sq ft	60000	(F) 18100	18100x600 = 10860000	387450	3%	4500	4500	7218	Sh. Vokas Aravind - to - Smt. Raman Gupta	
16	4/2502	4815 D8/2E4-3/G, Lernal Nagar, Shahdara	68.68 sq yds	200000	(F) 18100	18100x68.68 = 1242108	387450	3%	4500	4500	7218	Sh. Vokas Aravind - to - Smt. Raman Gupta	
17	4/2502	4816 F-107/A-2, Gal ro. B, Shankar Nagar Extn, Shahdara	22 Sq yds	60000	(F) 18100	18100x22 = 398200	387450	3%	22671	1867	7218	Smt. Sonia - to - Smt. Nisha Kaur	
18	4/2502	4817 17/1-A, Jeeela Colony	90 Sq yds	125000	(F) 18100	18100x90 = 1629000	387450	3%	6000	1867	7218	Smt. Sarojan Birla - to - Smt. Sunam Devi	
19	4/2502	4819 No. 127, (Flat) Kishan Kunj Colony, axmi Nagar	62 Sq yds	80000	(F) 18100	18100x62 = 1122200	387450	3%	3000	1867	7218	Smt. Sarojan Birla - to - Smt. Sunam Devi	
			52.02 sq mtr	300000	(F) 18100	18100x52.02 = 941556	387450	3%	9000	12162	10825	Smt. Poojan Jahn - to - Smt. Shobha Patena	
					(F) 18100	18100x52.02 = 941556	387450	3%	21162	9000	12162	Smt. Poojan Jahn - to - Smt. Shobha Patena	
					(F) 18100	18100x52.02 = 941556	387450	3%	21162	9000	12162	Smt. Poojan Jahn - to - Smt. Shobha Patena	

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S. No.	Book/ Vol No.	Regn no. & date	Locality / Address of property	Area of property	Consid- eration amount	Circle rate/ Sq. Mtr. (Rs.)	Calculation based on data/records made available to audit - as : (a) Cost of Land (b) Cost of Construction	Value as per circle rate (Rs.)	Rate of duty (%)	S-Duty payable (Rs.)	S-Duty paid (Rs.)	S-Duty unpaid (Rs.)	Name of the 1st Party & 2nd Party
1	2	3	4	5	6	7	8	9	10	11	12	13	14
20	4/2502	4820 dt. 18.07.07	WA-150, 2nd Flr flat Ganesh Nagar-II, Shakarpur.	80 Sq. yds. 86.98 sq.mtr	116500 (F)	L-16100 (F)	733451	733451 3%	22003	5500	16503	Sh. Motender Singh -to- Sh. Vinesh Chandra	
21	4/2502	4821 dt. 18.07.07	Uhael Kurenja, Geeta Colony, 13/215.	42 Sq. yds. 35.11 sq.mtr	(Not given)	L-16100 (F)	331492	331492 3%	10138	1800	8338	Sh. Bharti Manjha -to- Smt. Jyoti	
22	4/2502	4822 dt. 18.07.07	13/343, 1st Floor Uhael Kurenja, Geeta Colony	50 Sq. yds. 42 sq.mtr	100000 (F)	L-16100 (F)	460600	460600 3%	13818	3000	10818	Smt. Poonam Kapoor -to- Smt. Savita Arora	
23	4/2502	4824 dt. 18.07.07	C-90-A & A-25, West Vinod Nagar, Shahdara	Area not given 85 sq.mtr (presumed)	200000 (F)	L-16100 (F)	1113500	1113500 3%	33405	6000	27405	Smt. Manoj Agarwal -to- Smt. Meera	
24	4/2502	4825 dt. 18.07.07	F-141/5, West Vinod Nagar, Shahdara	700 sq ft 65.02 sq.mtr	150000 (F)	L-16100 (F)	713053	713053 3%	21392	7500	13892	Smt. Neeraj -to- Smt. Manoj Agarwal	
25	4/2502	4826 dt. 18.07.07	A-159, West Vinod Nagar, Shahdara	Area not given 45 sq.mtr (presumed)	100000 (F)	L-16100 (F)	433125	433125 3%	12994	3000	9994	Sh. Manoj Agarwal -to- Smt. Kamal Moujalyal	
26	4/2502	4827 dt. 18.07.07	32-A West, G-Floor Smt. Anand Nagar, Sakam Nagar	32 sq yds. 26.75 sq.mtr	100000 (F)	L-16100 (F)	365136	365136 3%	10954	5000	5954	Smt. Manika Rani -to- Sh. Pradeep Kumar	
27	4/2502	4830 dt. 18.07.07	X/3222/7, Gandhi Nagar	15 sq. yds. 12.54 sq.mtr	40000 (F)	L-16100 (F)	272118	272118 3%	8163	1200	6963	Smt. Ritu Jahn -to- Smt. Urmila	
28	4/2502	4831 dt. 18.07.07	WB-133, G-Floor Ganesh Nagar, Shakarpur	40 sq. yds. 33.44 sq.mtr	60000 (F)	L-16100 (F)	456456	456456 3%	13694	1800	11894	Smt. Ashok Kumar -to- Smt. Vidyha Rani Dhillon	
29	4/2502	4832 dt. 18.07.07	F-11/750, (2 Flats) Ganesh Nagar-II, Shakarpur	100 sq. yds. 84 sq.mtr	100000 (F)	L-16100 (F)	1594600	1594600 3%	47838	5000	42838	Smt. Vidyha Rani Dhillon -to- Smt. Ashraf Hashia	

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25/1/56  
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1	2	3	4	5	6	7	8	9	10	11	12	13	14
S. No.	Book/ Vol No.	Regn no. & date	Locality / Address of property	Area of property	Consideration amount	Circle rate/ Sq. Mtr. (Rs.)	Calculation based on data/records made available to audit - as : (a) Cost of Land (b) Cost of Construction	Value as per circle rate (Rs.)	Rate of duty @	S-Duty payable (Rs.)	S-Duty paid (Rs.)	S-Duty unpaid (Rs.)	Name of the 1 <sup>st</sup> Party & 2 <sup>nd</sup> Party
51	4/2503	4874 dl. 18.07.07	X/5029, Kaushik pur, Old Seelampur	67 Sq. Yds/ 56.28 Sq. Mtr.	80000	3	1038366	1038366	3%	31151	24000	28751	Pankaj Kaushik to Dayewari
[Rupees Eight lakhs fourteen thousand three hundred and thirteen only]													

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25/1/56



576  
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 6/11/20

Sl. No.	Book/ Vol No.	Regn no. & date	Locality / Address of property	Area of property	Consid. amount	Circle rate/ Sq. Mtr. (Rs.)	Calculation based on data/records made available to audit - as: (a) Cost of Land (b) Cost of Construction	Value as per circle rate (Rs.)	Rate of duty @	S-Duty payable (Rs.)	S-Duty paid (Rs.)	S-Duty unpaid (Rs.)	Name of the 1st Party & 2nd Party
1	2	3	4	5	6	7	8	9	10	11	12	13	14
40	4/2503	dt 18.07.07	4861 Gobindpura Shabdara Delhi-51	45Sq Yds/ 37.8Sq Mtr.	80000	F	829080	829083 3%	24872	4000	20872	20872	Arjun Singh to Anil Kaur
41	4/2503	dt 18.07.07	4862 101, Chandu Park, Shabdara	50Sq Yds/ 42Sq Mtr.	100000	F	91400	91400 3%	27342	3000	24342	24342	Suresh Sardha va to Ram wai and Pitu Gaj Singh
42	4/2503	dt 18.07.07	4863 E-80, South Anarkali Extn., Shabdara	37.55Sq Yds / 31.55Sq Mtr.	100000	F	683550	683550 5%	20507	4000	18507	18507	Sushama Devi to Manoj Singh
43	4/2503	dt 18.07.07	4864 11-A, Jagajpuri, Shabdara	50Sq Yds (Presumed)	150000	F	1587600	1587600 3%	47628	4500	43128	43128	Sureta Babbar Charuchal Khurana to Geeta Sardana
44	4/2503	dt 18.07.07	4865 11-A, Jagajpuri, Shabdara	150Sq Yds (Presumed)	400000	F	3214400	3214400 3%	96432	12000	84432	84432	Sureta Babbar Charuchal Khurana to Geeta Sardana
45	4/2503	dt 18.07.07	4866 11-A, Jagajpuri, Anarkali Garden,	33Sq Yds / 27.72Sq Mtr.	130000	F	1381807	1381800 3%	41454	12000	29454	29454	Charuchal Khurana to Indira Devi
46	4/2503	dt 18.07.07	4867 Anarkali Garden, Jagajpuri	50Sq Yds/ 42Sq Mtr.	100000	F	601524	601524 3%	18046	3900	14146	14146	Geeta Sardana to Shikha Babbar
47	4/2503	dt 18.07.07	4868 13/26, South Anarkali, Shabdara, Delhi-51	42Sq Yds/ 35.28Sq Mtr.	100000	F	911400	911400 3%	27342	3000	24342	24342	Mukesh Chand Gupta to Sushama Devi
48	4/2503	dt 18.07.07	4871 2/11, Jhaeel Khureja, Geeta Colony	42Sq Yds/ 35.28Sq Mtr.	100000	F	460600	460600 3%	13818	3000	10818	10818	Arjun to Rastana Chugh
49	4/2503	dt 18.07.07	4872 2/11, Jhaeel Khureja, Geeta Colony	42Sq Yds/ 35.28Sq Mtr.	100000	F	460600	460600 3%	13818	3000	10818	10818	Arjun to Sarbjee Sardana
50	4/2503	dt 18.07.07	4873 B/2, B-Block, Anarkali Garden, Jagajpuri	62.55Sq Yds/ 52.55Sq Mtr.	100000	F	716625	716625 3%	21499	5000	16499	16499	Sardya Mehta to Deepak Mehta

9/11/20



Para no. 4

b3/c

20-11  
31/10/2008  
4/11/08  
5/11/08

**PARA - 04 : Violation of income-tax rules**  
(Audit period 2006-08 -- Reference Audit Memo no.2 dated 15.09.08)

**Restriction on registration of transfers of immovable property** - As per Section 230A of the Income Tax Act 1961 - "Notwithstanding anything contained in any other law for the time being in force where any document required to be registered under the provisions of clause (a) to clause (e) of sub-section (1) of section 17 of the Indian Registration Act, 1908, purports to transfer, assign, limit or extinguish the right, title or interest of any person to or in any property valued at more than five lakhs rupees, no registering officer appointed under the Act shall register any such document unless the Assessing Officer certifies that -

- i. such person has either paid or made satisfactory provisions for payment of all existing liabilities under this Act, the Excess Profit Tax Act 1940, the Business Profits Tax Act 1947, the Indian Income-tax Act 1922, the Wealth-tax Act 1957, the Expenditure-tax Act 1957, the Gift-tax Act 1958, the Super Profits Act 1963 and the Companies (Profits), Surtax Act 1964 or
- ii. the registration of the document will not prejudicially affect the recovery of any existing liability under any of the aforesaid Acts.

**Statement to be furnished in respect of transfer of immovable property** - As per Section 269P of the Income Tax Act 1961 - "Notwithstanding anything contained in any other law for the time being in force, no registering officer appointed under the Registration Act 1908 shall register any document which purports to transfer any immovable property belonging to any person unless a statement in duplicate in respect of such transfer, in the prescribed form and verified in the prescribed manner and setting forth such particulars as may be prescribed, is furnished to him along with the instrument of transfer:

Provided that the provisions of this sub-section shall not apply in relation to any document which purports to transfer any immovable property for an apparent consideration not exceeding fifty thousand rupees.

Whereas documentary supports in respect of any case of transfer of immovable property were made available to audit. In the absence of which it is construed the aforesaid provision of the Act are not being complied by this office, which is irregular. Reasons for the violation of income-tax rules may be elucidated.



Page no. 5

**PARA - 05 : Irregularities in maintenance of records**  
 Reference Audit Memo no.4 dated 18.09.08)  
 audit period 2006-08

**Examination of records** - As per Rule 3 of the Delhi Registration Rules, 1976 - "Registering Of shall be responsible for the preservation and safe custody of all registration records, which he accumulated in their offices or have been transferred thereto". Further as per Rule 5 of the D Registration Rules, 1976 - "To prevent injury occurring to the older records by damp, white ants, rain, water or otherwise the almirahs and steel racks shall be thoroughly examined once in months and all Sub-Registrars shall submit immediately thereafter a certificate to the Registrar and Inspector General of Registration to the effect that records in their charge have been examined. Records confirming to the compliance to the aforesaid rules in preservation and safeguard documents of permanent value were not made available to audit, which is irregular. Elucidate reasons.

2. **Non-maintenance of Catalogue of permanent records** - As per Rule 8 of the Delhi Registration Rules, 1976 - a year-wise catalogue was to be maintained in every Registration Office of permanent record in the following performa :-

S. No	Vol No	Date of Commencement			Date of Completion			Date of dispatch to Central Record Room			Signature of Registering Officer	Remarks										
		Date	Month	Year	Date	Month	Year	Date	Month	Year												
													1	2	3	4	5	6	7	8	9	10

Whereas, during test-check it was noticed that the aforesaid register was not being maintained in this office, which is irregular. Elucidate reasons.

3. **Recovery of duty in impounded cases** - As per Rule 8(2) of the Delhi Stamp (Prevention of Under-valuation of Instruments) Rules, 2007 - "A person making the payment in compliance with a notice issued under Sub-rule (1) shall be deemed to have made the payment and the challan from the Government Treasury shall constitute a good and sufficient discharge of liability of such person. The Collector shall, then, make an endorsement on the instrument that the stamp duty has been duly paid". Since the area-SDMs, has been entrusted with the responsibility of the Collector of Stamps (which is functioning as a separate and parallel public-dealing office other than this Sub-Registrar office), the aforesaid basic and crucial records remains permanently outside the ambit of audit, which is inappropriate. At least for office-records sake photocopies of the recovery of deficient amount of stamp duty plus its penalty alongwith testimony of its deposits into the Government account should have been obtained and preserved by the Sub-Registrar office. Reason for no such action may be elucidated.

4. **Communication of Collector's order in impound cases** - As per Rule 11 of the Delhi Stamp (Prevention of Under-valuation of Instruments) Rules, 2007 - "A copy of the final order passed by the Collector shall be forwarded to the Registering Officer concerned in order to enable the latter to make the necessary entry in register in Form E to be kept in his office and to communicate the same to the person concerned". Copies of the aforesaid Form-E (orders) were not made available to audit along with the books for scrutiny, which is irregular. Elucidate reasons.

5. **Catalogue to be signed on change of personnel** - As per instruction no.3 stipulated in the Manual Vol-II of the Registration Department - "Whenever there is a change of Registering Officer, the catalogue of permanent records referred to in Rule 8 contained in Part-III shall be signed by the relieved and relieving Registering Officer" Whereas records confirming the aforesaid rule were not made available to audit. Elucidate reasons.

6. **Incomplete computerization system of issuance of receipts** - Computerized receipts are issued to the public against the collection of registration fees in respect of Book no.1, 3 and 4. Whereas manual receipts (i.e., Receipt Book-B) are being issued against the collection of various miscellaneous fees in respect of Book no.2. This may attract mis-utilization of the Government money. Reasons for non-computerization of Receipt Book-B may be elucidated.



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✓ Page No. 6

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**Verification of Stamp Papers found in the records of the Office of Sub-Registrar No.8, Geeta Colony, Delhi (Audit period 2006-08 -- Reference Audit Memo no.3 dated 18.09.08)**

During test-check, following randomly selected Stamp papers were found registered by your office, which were originally issued the Treasury Officer, Office of the Collector of Stamps GNCTD, Tis Hazari, Delhi, after due verifications at your end :-

S. No.	Book/ Vol No.	Regn no.	Regn date	Stamp Paper No.	Amount
1	12966	8095	18.07.07	773133-36	1000 each
2	12966	8095	18.07.07	181201	500
3	12966	8093	18.07.07	(No number)	5000
4	12966	8097	18.07.07	(No number)	5000
5	12966	8099	18.07.07	020399	10000
6	12966	8110	18.07.07	342006-038	25000
7	12966	8110	18.07.07	0631600	15000
8	12970	8152	18.07.07	039418	10000
9	12973	6230	18.07.07	039419	10000
10	12973	8230	18.07.07	781724-26	1000 each
11	12973	8230	18.07.07	047932	500
12	12973	8232	18.07.07	(No number)	5000
13	12973	8235	18.07.07	(No number)	5000
14	12972	8202	18.07.07	781903-08	1000
15	12972	8202	18.07.07	039436	1000
16	12972	8206	18.07.07	781941-42	1000 each
17	12971	8171	18.07.07	078209	15000
18	12971	8172	18.07.07	020416	10000
19	12971	8172	18.07.07	403243-45	25000
20	12971	8172	18.07.07	424180-200	
21	12971	8172	18.07.07	424301-311	25000 each

S. No.	Book/ Vol No.	Regn no.	Regn date	Stamp Paper No.	Amount
21	12975	8311	23.07.07		7
22	12972	8208	18.07.07	D-221853	100
23	12972	8209	18.07.07	(No number)	5000
24	12972	8214	18.07.07	(No number)	5000
25	12972	8214	18.07.07	(No number)	5000
26	12972	8214	18.07.07	781800-801	1000 each
27	12972	8219	18.07.07	C-768392-93	100 each
28	12972	8219	18.07.07	039392	10000
29	12972	8223	18.07.07	781504-05	1000
30	12972	8229	18.07.07	039427	10000
31	4/2502	4812	18.07.07	403207	25000
32	4/2502	4812	18.07.07	781732-35	1000 each
33	4/2502	4838	18.07.07	047935	500
34	4/2502	4838	18.07.07	047926	500
35	4/2502	4838	18.07.07	C-768347-48	100 each
36	4/2504	4896	19.07.07	D-730317	50
37	4/2504	4909	18.07.07	781692-94	1000 each
38	4/2505	4964	18.07.07	039454	10000
39	4/2503	4866	18.07.07	C-768558-64	100 each
40	4/2503	4887	18.07.07	781657-58	1000 each
				F-780304	50

Authenticity of the same may be got confirmed from the aforesaid Treasury Officer (under his seal and signature), under intimation to audit.  
 If incidentally, it may also be noticed in the above table that some of the Stamp papers were found without any serial numbers. Kindly clarify the matter alongwith the remarks of the aforesaid Treasury Officer (under his seal and signature), under intimation to audit.



SUBJECT :- MAINTANCE OF CASH BOOK (REVENUE RECEIPTS RECORDS)

During the last check of revenue receipts records/Cash Books maintained by the Sub Registrar VIII, office of the Deputy Commissioner (East) L.M. Bandh, Shastri Nagar, Delhi-110031, the following irregularities have been noticed by the audit :-

1. The Registration Fees and other revenue received by the Sub Registrar, VIII, is being deposited directly by the Sub Registrar, VIII, with the accredited bank (S.B.I. -I.P. Branch, New Delhi) for inclusion in the Government Accounts w.e.f 02-07-2010, which is irregular. Whether there is any order issued by the Competent Authority regarding direct deposit of Revenue Receipt in the accredited bank without D.D.O. of the Office, if yes the copy of the same shown to audit and if not then the reason of the same be elucidated to audit.

2. The Cash Book (records of revenue receipts) is not maintaining properly for example

- (i) In the Cash Book date wise opening and closing balance not shown.
- (ii) Date of amount deposit in the accredited bank not mentioned in the cash book.
- (iii) Challan number not mentioned in the cash book and also in the challan form (GAR-7) which is irregular. The reason be elucidated to audit.

The Cash Book should be maintained as per Receipts and Payment rules, Rule 13- General Instructions for handling cash.-Save as otherwise expressly provided in those rules or in any authorized departmental regulations the following instructions shall be observed by all Government Officers who are required to (a) receive Government dues and handle cash or (b) perform the functions of drawing and disbursing officers (with or without cheque drawing powers, or both:-

- a). Every such officer (referred to in this rule as the Head of Office) should maintain a cash book in Form C. A.P. 3.
- b). All Monetary transactions should be entered in the cash book as soon as they occur and attested by the Head of the Office in token of check.
- c). The cash book should be closed regularly and completely checked. The Head of Office should verify the totaling of the cash book or have this done by some responsible subordinate other than the writer of the cash book and initial it as correct.
- d). At the end of each month, Head of Office should verify the cash balance in the cash book and record a signed and dated certificate to that effect. In regard to any discrepancy noticed there in, the instructions contained in Section V of Chapter 2 of the General Financial Rules 1963, should be followed. In case the verification of cash balance is not possible on the last working day of a month on account of disbursement of monthly salary and allowances, it may be done on the first working day of the next month before making any transactions on that day.



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Entries made in the cash book regarding remittance of receipts to the Accredited bank for credit in to Government Account should be attested by the Head of Office after verifying them with reference to the bank's receipt recorded on the pay in slips or challans. When the credit appears in the receipt scroll from the bank, the actual date of realization of the cheque or draft be indicated by cheque drawing D.D.Os against the original entry in cash book so as to keep track of outstanding items.

As per Exception (c) of Rule 13 of Receipt and Payment Rules- Receipts in the form of local cheques, or drafts (to be crossed) in favour of Pay and Accounts Officers (or enclosed in their favour as per Note 2 under Rule 18) accepted by non cheque drawing D.D.O's, need not be entered in the Cash Book, but should be entered in the register of valuables. (G.A.R.-5)

Rule 18 Note-2 is as under:-Such instruments being accepted by the departmental officers not having cheque drawing powers, should be drawn in favour (indicating official designation) of the concerned Pay and Accounts Officers. However, when cheques or bank drafts are received in the name of departmental officers under any Act or rule or otherwise, these may be endorsed by them for payment to their respective Pay and Accounts Officers. Revenues and dues received in cash by such departmental officers functioning at places other than those of their Pay and Accounts Officers may be remitted to the latter office by means of crossed bank drafts for being credited in to Government Account.

i) It is observed that the date wise list of Demand Drafts is pasted in the cash book, but the date and challan numbers are not mentioned in that list, when these demand drafts are deposited in the accredited bank for inclusion in the Government Account, which is irregular. The reason of the same be elucidated to audit.

ii) The register of valuables in G.A.R. 5, not produced before the audit for 2008-09 to 2011-12, which is irregular. Whether the same is maintained or not, if yes, the same be produced before the audit, and if not then reason be elucidated to audit. The same is to be maintained under Receipts and Payments Rules, Exception (c) below Rule-13 (ii) and Exception (c) and Note 3 below Rule 13. The register of Valuable in GAR 5 has not been maintained for the audit period. In the absence of same audit could not verify whether all the demand drafts were encashed or not.

iii) It is also observed that the date of submission of Demand drafts deposited in the accredited bank for inclusion into the Government Account, not mentioned in the Challan forms, which is irregular, Needful be done under intimation to audit.







PARA NO. 03.

Memo No.11

Subject: - Verification of Stamps Papers found in the records.(Audit period 2008-2009). Of the office of the Sub Registrar No.VIII, L.M. Bandh, Shastri Nagar, Delhi.

During test check records of Registered papers of the Sub Registrar VIII Office of the Deputy Commissioner ( East ) L.M. Bund, Shastri Nagar, Delhi, following randomly selected Stamp papers were found by your office, which were originally issued by the Treasury Officer, Officer of the Collector of Stamps GNCT, Tis Hazari, Delhi, after due verifications at your end:-

S.No.	Book / Vol No.	Regn. No.	Reg. Date	Stamp Paper No.	Amount (in Rs.)
1	3601/1	10492/1	01-08-2008	694999-695000	25000/- each
2	"	10494/1	01-08-2008	086377-086378	10000/- "
3	"	10499/1	01-08-2008	129373 to 129375	20000/- "
4	"	10502/1	01-08-2008	694997	25000/-
5	"	10507/1	01-08-2008	148765 to 148767	15000/- each
6	"	10511/1	01-08-2008	148959 to 148963	15000/- "
7	"	10512/1	04-08-2008	without Number A 826946-47 and A82694 F 230286 to 88	5000/- 1000/- each 100/- each
8	"	10522/1	04-08-2008	148933 to 148934	15000/- "
9	"	10529/1	04-08-2008	148860 to 61 Without Number A 882591 293488 F 130127	15000/- " 5000/- 1000/- 500/- 100/-
10	"	10540/-	04-08-2008	694464	25000/- 10000/- 1000/-



				86009 A 885784	
11	3611/1	10544/1	04-08-2008	F338777	100/-
12	"	10566/-	04-08-2008	F360915	100/-
13	3612/1	10572/-	04-08-2008	F 360916	100/-
14	"	10580/1	04-08-2008	694992 to 93	25000/- each
15	"	10587/-	04-08-2008	148919 086397 293493 F 130151 to 52 K 789859 95AA 081938	15000/- 10000/- 500/- 100/- each 50/- 10/-
16	3615/1	10659/1	05-08-2008	Without Number A 914718 to 21 311612 F293478	5000/- 23 each 1000/- each 500/- 100/-
17	3615/1	10665/1	05-08-2008	148798 A 8825 293478	15000/- 1000/- 500/-
18	3615/1	10675/1	05-08-2008	148841 to 47 Without number A882571 to 72 F 130116	15000/- each 5000/- 1000/- each 100/-

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- 1.) Genuineness of the Same may be got confirmed from the aforesaid Treasury Officer (Under his seal and Signature), under intimation to audit.
- 2.) Incidentally, it also be noticed in the above table that some of the stamp papers of Rs. 5000/- are without any serial numbers. Kindly clarify the matter along with the remarks of the aforesaid Treasury Officer (Under his seal and Signature), under intimation to audit.



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 Memo No. 12  
 3/6/10  
 C-16

✓ Page. 10 to  
 Project - Test Check of Registered Documents.

As per Office Order No. F.1 (73)/Reg. Br./Div. Com./HQ/2010/454-475 dated 10-08-2010, it is decided to receive the higher amounts over and above Rs. 5000/- only in the form of a Bank Draft/ Pay Order and it is thus directed that the amount over and above Rs. 5000/- shall only be received by way of Bank Draft/ Pay Order in favour of DDO's of the concerned district, drawn on the local branch of a scheduled bank. The Sub Registrar are required to ensure that the Bank Draft/ Pay Order so furnished shall also be accompanied with an affidavit on the Rs. 10/- non judicial stamp paper, in the form of an undertaking that if the said Bank Draft/ Pay Order is not realized, the registration of document will automatically stand cancelled and action as per law shall be initiated against the applicant in this regard.

The above directions are to be made effective with effect from 16/08/2010.

During the test check of the records of the Registered documents maintained by the Sub Registrar VIII, office of the Deputy Commissioner (East) L.M. Bhandh, Shastri Nagar, Delhi-110031, the following irregularities have been noticed :-

- As per above order an affidavit on Rs. 10/- non judicial stamp paper, in the form of an undertaking that if the said Bank Draft / Pay Order is not realized, the registration of document will automatically stand cancelled and action as per law shall be initiated against the applicant in this regard, but some is not obtained at the time of registration of properties during March-2012, which is irregular, few examples are given below :-

S. No.	Registration No	Name of Applicant
1	3822/1	Kamla Arora
2	3825/1	Javed Anwar
3	3835/1	Gaeta Devi
4	3840/1	Munni Devi
5	3855/1	Smt. Kamlesh
6	3860/1	Mrs Vijaya w/o Shri Muari Lal
7	3878/1	M/s Vaish Builders Pvt. Ltd.
8	3887/1	Shri Ashish Arora



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49/0

9	3893/1	Smt. Bhawana Jain
10	3872/1	Smt Snehlata
11	3907/1	Nupur Jain
12	3940/1	Anil Kumar taneja
13	3948/1	Sanjeev Bahal
14	3949/1	Prem Sagar Batra
15	3950/1	Alka Mittal & others
16	3952/1	Dharmender Nangla
17	3953/1	Sadhna Upadhyay & others
18	3954/1	Ashok Sharma
19	3957/1	Seema Rani Arya
20	3966/1	Pushpa Kumari
21	3970/1	Indu Devi

Reason for not obtaining an affidavit from the applicant be elucidated to audit, and all other similar cases may also be reviewed.

2. The Affidavits submitted by the applicants along with registration documents during March-2012 are attested by the Notary Public, in some cases it is revealed that the required Notary Fees (Stamps) are not affixed on these Affidavits, which is required under Rule 10 (e) of the Notaries Rules 1956 ( 53 of 1952 ), few examples are given below:-

S. No.	Registration No.	S. No. of Affidavit	Name of Applicant
1	3857/1	48AA508739	Parveen Parmar
2	3858/1	48AA012627	Jyoti Bala
3	3861/1	48AA735445	Jaspal Kaur
4	3867/1	47AA255394	NagenderKumar
5	3868/1	48AA012645	Dinesh Kumar







			Kumar
28	3933/1	48AA174570	Sudesh Kumar
29	3935/1	48AA671621	Kamlesh Sehgal
30	3937/1	46AA899595	Hari Om Sharma
31	3939/1	48AA141863	Kiran Rani
32	3941/1	48AA856512	Asha Rani
33	3943/1	48AA856515	Saroj
34	3944/1	48AA012825	Seema Kumari
35	3945/1	45AA533925	Jasmeet Singh Malik
36	3947/1	48AA730525	Abhinandan Kumar
37	3951/1	48AA251225	Rajat Verma
38	3955/1	48AA585225	Madan Singh
39	3956/1	47AA262125	Mahafooj Ahmad
40	3963/1	48AA201225	Rajneesh Kumar
41	3968/1	46AA291225	Sunita Gupta
42	3975/1	48AA431225	Sarika Jain
43	3987/1	48AA431225	Raj Bala
44	3991/1	48AA631225	Ramesh Kumari

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GNS 33/02/12  
48/02/12  
52/02/12

- (i) An Affidavit No. 47AA 2012 enclosed with the documents registered at Sr. No. 3844/12 not signed by the applicant and same is accepted by the Sub Registrar, VIII, which is irregular.
- (ii) An Affidavit No. 48AA 4312 registered 28-02-2012 was purchased by Shri Deepak Kumar Sharma, resident of 4037 R.P. Moh. Gandhi Nagar. The same is sub registered in the name of Smt. Raj Bala W/o Shri S. Verma, resident of 106 B Atal Mohalla, Dharampura, along with registration documents registered at Sr. No. 3987/Gens. 5-3-2012, after cutting on the affidavit without attestation of cutting, which is irregular.



Reason of the above may be elucidated to audit.

1. The Affidavits submitted by the applicants along with the registration documents during March-2012 are not attested by the Competent Authorities, which is irregular, few examples are given below:-

S. No.	Registration No.	S. No. of Affidavit	Name of Applicant
1	3802/1	48AA671759	Mamta Nagpal
2	3809/1	48AA385531	Rakesh Chand Sharma
3	3810/1	48AA772626	Rekha
4	3812/1	48AA431833	Tara Bhanshali
5	3815/1	48AA601164	Manju Mittal
6	3816/1	48AA385480	Chander Prakash
7	3828/1	48AA772628	Ravi Kant
8	3836/1	48AA4145618	Phool Kumar
9	3853/1	02AA225837	Nikhil Mahajan
10	3854/1	48AA385561	Om Prakash Upadhyay
11	3846/1	48AA671662	Partha Mandal
12	3865/1	48AA585391	Shama Parveen
13	3866/1	02AA225839	Ganga Prasad Samantha
14	3871/1	48AA797649	Rekha Sethi
15	3879/1	48AA772736	Shivaksh Rastogi
16	3882/1	48AA304091	Laxman Prasad
17	3883/1	48AA772799	M/sIndoJConsultantPvt Ltd.



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17	3814/1	48AA772728	M/sIndojConsultantPvt Ltd.
18	3896/1	48AA385520	Vikash Jain
19	3901/1	47AA159699	Suman Gola
20	3905/1	48AA803246	RanjiniAgi Kumar
21	3906/1	48AA385521	Prathmesh Jain
22	3909/1	48AA408423	Rani Joseph
23	3910/1	478AA735432	Nandl Devi
24	3912/1	48AA735437	Pushpa Jain
25	3913/1	48AAC12643	Vandhana Kumari
26	3922/1	48AA385566	Ravinder Kumar Jain
27	3931/1	48AA803243	Pankaj Verma
28	3932/1	48AA678912	Santosh
29	3934/1	48AA643978	Geeta Sethi
30	3936/1	48AA385288	Rajender Kumar Aggarwal

An Affidavit No.48 AA 698712 submitted by Smt. Santosh without signature along with the registration documents registered at Sr. No. 3931/1, which is irregular.

The reason of the above may be elucidated to audit, and other similar cases may also be reviewed under intimation to audit.

PARA NO. 05.

Memo No. 09.

**Subject :- Difference between the Peshi Register and E- Stamp Papers.**

During the test check of the Peshi Register and e stamps papers used for Registry (documents/ records) maintained by the Sub Registrar VIII, office of the Deputy Commissioner (East ) L.M. Babdh, Shastri Nagar, Delhi-110031, the following irregularities have been noticed :-

It is noticed that the difference in the fees collected by the Sub Registrar, VIII, in the Peshi Register and E- Stamps Papers , which is irregular, few examples are given below :-

S. No.	Book No.	Sr. of Peshi Register	Page no. of Peshi Register	Stamp duty as per Peshi Register (in Rs.)	Stamp duty as per e stamps (in Rs.)	Property Value (in Rs.)
1	10470/1	31	5	14760/-	16400/-	410000/-
2	10473/1	34	5	9450/-	10500/-	175000/-
3	10474/1	35	5	8640/-	9600/-	160000/-
4	10484/1	45	6	36000/-	55700/-	1518000/-
5	10487/1	46	7	24300/-	27000/-	675000/-
6	10490/1	51	7	1630/-	1800/-	7000/-
7	10496/1	57	8	3700/-	4100/-	Lease
8	10497/1	58	8	3700/-	4100/-	Lease
9	10498/1	59	8	940/-	852/-	Lease
10	10499/1	60	8	54000/-	60000/-	1500000/-
11	10638/1	19	3	36000/-	40000/-	1000000/-
12	10662/1	43	6	13500/-	15000/-	375000/-
13	10673/1	59	8	73980/-	82200/-	2055000/-



Handwritten notes and signatures in the top right corner, including "48/17/1" and a circled signature.

100	30679/1	60	8	57780/-	64200/-	1605000/-
101	3855/1	101	13	68760/-	76400/-	1910000/-
102	3905/1	16	16	28800/-	32000/-	800000/-
103	3911/1	129	17	22320/-	24800/-	620000/-
104	3918/1	137	18	308560/-	309400/-	5800000/-
105	3920/1	138	18	159300/-	177000/-	2950000/-
106	3930/1	149	19	22320/-	24800/-	620000/-

The reason for the difference between the amount mentioned in the Peshi Register and the E-stamp Papers has not been elucidated to audit.

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(21) W2/A  
H/E  
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(2008-12)

PARA NO. 05.

Page No. 12

Audit Memo No.05.

Subject: Cash Security / Fidelity Bond of CASHIER

As per Rule 275 of G.F.R. 2005, every Government Servant, whether Gazetted or Non Gazetted, who is entrusted with the custody of cash or stores, shall required to furnish security.

Further as per Rule 275(3) of GFR 2005 -In case where the said security is furnished in the Form of Cash, the Security Bond should be executed in Form-GFR-30 and, in case where the said security is furnished in form of fidelity bond, the security bond should be in Form-GFR-31.

Whereas, it was ascertained from the office that Cash Security / Fidelity bond documents for the audit period have not been obtained/furnished by the office from the cashier, which is irregular and violation of General Financial Rules.

Reasons for non submission of cash security/fidelity bond be explained to audit and necessary corrective steps may be taken and shown to next audit.

Sellor  
on the  
basis of Jut

Reply  
Submitted

Vide letter  
SR-VIII / East / Audit / 1302

Dt. 7-2-2019  
5-2-2019.

(Nameesh Kumar)  
Party No- 29



PARA NO.07

Page No. 12/12

Memo No.13.

Subject: - Stock Register of Receipt Books ( Manually Receipt- B) and Impound Registers.

During the test check of the Stock Register Receipt Books ( Manually Receipt B ) and Impounded Register maintained by the Sub Registrar VIII, office of the Deputy Commissioner (East) L.M. Babdh. Shastri Nagar, Delhi-110031, the following irregularities have been noticed :-

1. **Stock Register Receipt Books ( Manually Receipt Books):-** (a) The Stock Register of Receipt Books ( Manually receipt- B) is not maintaining properly as only receipt shown in the register and date wise issues is not shown in this register, which is irregular.  
(b) Annual Physical Verification Certificate not recorded in the stock register, which is irregular. The same is required under Rule 192 II) of General Financial Rules 2005.
2. **Impounded Register:-** (i) Paging and page counting certificate not recorded in the 1st page of the register.  
(ii) Impounded register is not maintaining properly the same is maintaining in the section diary which is irregular. Whether any format is prescribed in the rule if yes then the same may be maintained in that format.  
(iii) The impounded Register is not signed by the Competent Authority for its correctness.  
(iv) It is also noticed that the impounded cases has been sent to Collector of stamps/S.D.M. of the concerned area for collection of short stamp duty so many cases are still pending.

Few examples are given below:-

S.No	Sr. No. of Impounded register for theyear2009	Name of the COS/S.D.M. concerned area	Name of the Party	Amount yet to be recovered as per impounded register	Remarks
1.	141-143	COS(P.V.)	Mohd. Sahid & Others,1431 Gali No.1/AKadir Nagar	Rs. 3639/-	No action taken
2.	144	COS(P.V.)	S.D. Prop. No.4, Basant park end vikas marg Delhi original paper 743 to 45 dt. 26-11-09	Rs.618/-	
3.	147-149	COS(P.V.)	Prop. No.Gali No.12 Ramesh Park Extn. Laxmi Nagar original paper 746 to 748 dt.26-11-09	Rs.1176/-	
<b>Year 2010</b>					
4.	5	COS(P.V.)	Sale Deed 1st party Manju Goyal,D-117 Laxmi Nagar	Rs. 10475	
5.	10	O.S.(V.V)	Lease Deed 1st party Sh. Neeraj Gupta M/S Tata AIG life Ins. Corp.Ltd.Property No.55-48 Aditej Nagar	Rs. 20580/-	

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39/c  
E-36/A/1  
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			Mirkt. Shahdara		
	39 Dt. 11-05-10	COS(P.V.)/SDM	Sale Agreement exe. by Ashok Kumar in r/o prop 10-11, DDA Mkt. Trilok Puri	Rs. 8165/-	No action taken
	35 Dt. 24-06-10	COS(P.V.)/SDM	Sale Deed exe. by M/s Aggarwal Associates Prop. No. 5F 16 first floor; Plot No. 9D Central Busiones Distt. East  Shahdre	Rs. 13500/-	
9.	57 Dt. 24-06-10	COS(P.V.)/SDM	Sale Deed exe. by M/s Aggarwal Associates Prop. No. 5F 16 first floor Plot No. 9D Central Busiones Distt. East  Shahdra	Rs. 13500/-	
9.	61 Dt. 06-07-10	COS(P.V.)/SDM	Adjudication Stamp duty released by Sh. Suresh Chand Singal, Prop. No. 4 NDMC Coop. H.S. LTD Sukh Vihar, Delhi.	Rs. 88395/-	
10	64 Dt. 13-07-10	COS(V.V.)/SDM	Settlement exe. By Sh. Mahesh Kumar Talwar in favor Vijay Talwar & Others	Rs. 191092/-	
11	76 Dt. 11-08-10	COS(P.V.)/SDM	Sale deed by a evnukh(Hizara). Prop. No. 6/254 Lalita Park Laxmi Nagar.	Rs. 13400/-	
	Year 2011				



44

32/10/11  
28/10/11  
39/10/11

				No action taken
53-54	COS(P.V.)/SDM	Release deed exe.by 57 Rajdhani Enclave Delhi. Rekha Jain r/o 7 New Rajdhani Enclave Delhi.	Rs.79056/-	
56 Dt.24-10-11	COS(P.V.)/SDM	Release deed exe.by Sh. Om Parkash in favoro Parmod Kumar R/o E-5/3 Krishna Nagar Delhi.	Rs.84395/-	
57 Dt.24-10-11	COS(P.V.)/SDM	Release deed exe.by Sh. Om Parkash in favoro Rakesh Rastogi R/o E-5/3 Krishna Nagar Delhi.	Rs. 84395/-	
6 Dt.30-11-11	COS(V.V.)/SDM	Gift deed exe.by Ramesh Kumarin favour of Sh. Shyam Sundar Sharma R-53 Ramesh Park Laxmi Nagar	16508/-	
59	COS(P.V.)/SDM	Sale deed exe.by Sh. Rajeev Sharma,217,plot No.28 Maitn Apptt. I.P. Extn.	Rs.102397/-	
5-6	COS(P.V.)/SDM	Relinquishment deed in favour of Smt. Munni Devi Garg.	7535/-	

File No. 13

Para 13

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9/10/2010  
G34 9/10/2010

PARA NO. 08

Subject: - Non Production of Records.

Standards Memo No.14.

Not yet settled

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The following records were not made available to audit, despite repeated reminders and verbal request.

1. Certificate regarding Loss of Government Property due to theft, fire, fraud, embezzlement and misappropriation during audit period.
2. Challans files. (Cash deposits).
3. Reconciliation Statement of revenue Receipts from, PAO.
4. Acts & Rule book for audit purpose before the next audit

The above Sr. Nos. 1 & 2 records may be produced before the next Audit

(N.C. DOBRIYA)

I.A.O., Audit Party I

*Talwar*

*attest*

*(Name of the Party)*

*Party No.*



TAN NO.1.

Audit Memo No. 7

Subject- Remittance of Receipts in the Accredited Bank of the Department for inclusion in the Government Account.

"As per Receipts and Payments Rules, Rule 6- Payment of revenue, receipts and dues of the Government in to Government Account by Officers authorize receive them- (i) All moneys received by or tendered to Government officer account of revenues or receipts or dues of the Government shall, without ur delay, be paid in full into the accredited bank for inclusion in Governi Account."

During the test check of revenue receipts records/Cash Books mainto by the Sub Registrar VIII, office of the Deputy Commissioner (East ) L.M. Ba Shastri Nagar, Delhi-110031, and observed that the receipts of revenues rem in the accredited bank by the Sub Registrar is delayed by 03 to 10 days , examples are given below:-

S.No.	Date of Receipt	Date of Remittance	Challan No.	Amount (in Rs )	De in d
1	03-01-2011	10-01-2011	--	168020/-	09
2	04-01-2011	10-01-2011	--	116980/-	08
3	06-01-2011	10-01-2011	--	149140/-	04
4	18-01-2011	21-01-2011	--	178090/-	03
5	21-01-2011	28-01-2011	--	184230/-	07
6	31-01-2011	09-02-2011	--	284820/-	09
7	01-2-2011	09-02-2011	--	183315/-	08
8	09-02-2011	17-02-2011	--	126550/-	08
9	18-03-2011	25-03-2011	--	87075/-	07
10	26-04-2011 to 04-05-2011	05-05-2011	--	1291866/-	09
11	24-02-2012 to 02-03-2012	03-03-2012	--	90120/-	10
12	05-03-2012 to 09-03-2012	09-03-2012	--	58380/-	04

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13	12-03-2012 to 16-03-2012	17-03-2012	--	74130/-	05
14	19-03-2012 to 23-03-2012	<del>26-03-2012</del>	--	79590/-	07
15	26-03-2012 to 30-03-2012	31-03-2012	--	63410/-	05

The delay is 03 days to 10 days as mentioned in the above table, which is irregular, the reason for the same be elucidated to audit. It is also suggested that the revenue received may be deposited in the accredited bank of the Department without undue delay.

(N.C. DOBRIYAL)  
I.A.O., Audit Party No



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CS 24/27/2016  
31/12/2016  
30/11

Pass No. 124

**PART- II**

**CURRENT AUDIT REPORT**  
**(01.04.2013 to 31.03.2016)**

**PARA NO. 1**

(Ref. Memo No. 5)

**Sub:- Short deposit of Registration Fees.**

Rule 3 of General Financial Rules and Rule 6 of the Receipt & Payments Rules envisage that all the money received by or on behalf of Govt. either as dues of government or for deposit, remittance or otherwise shall be brought into Government Account without delay. In accordance with such general or special rules as may be issued under Article 150 & 283 of the Constitution, it is the duty of Head of Office that the dues of Government are correctly and promptly assessed/collected and paid into accredited bank for inclusion in Government account through challan.

During test check of records it is noticed that demand drafts amounting to Rs.3,33,550/- were received on 03/02/2016 towards Registration Fees whereas as per challan, a sum of Rs.3,23,950/- were accepted by Bank vide challan No.1254 dated 28/03/2016 as draft No.416227 received against Registration No.00538 for Rs.9,600/- was returned by Bank. As such the amount of Rs.9,600/- may be recovered and deposited in Government Account after due verification and under intimation to audit.

**SIMILAR OTHER CASES MAY ALSO BE TAKEN UP FOR SIMILAR ACTION UNDER INTIMATION TO AUDIT.**

**PARA NO. 2**

(Ref. Memo No.7 & 9)

**(A) Sub: (Book-I) Stamp Duty and Registration fee on minimum rate of construction amounting to Rs. 10,433/- short paid on sale-deed documents**

The minimum rates for valuation of properties in NCT of Delhi were prescribed by Govt. NCT of Delhi, Revenue Department vide Notification No. F.2(12)/Fin(E-1)Part File/Vol.I(ii)/3548 18.07.2007. These rates have further been revised vide Notifications w.e.f. 08.02.2011, 16.11.2010, 05.12.2012 and 22.09.2014.

During test check of records, it was observed that instrument of sale deed have been registered without charging the minimum construction rate. In the instrument of sale deed, no proper attention was given while calculating stamp duty and registration fees.

Therefore, a recovery of Rs.10,433/- as per rules as per annexure be made after due verification and intimation to audit.

Similar other cases may also be reviewed and recovery may be made accordingly under intimation to audit.

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27/05/24

ANNEXURE TO PARA NO.2

List of cases of loss of Govt. revenue due to short paid Stamp Duty & Registration fee on sale deed documents												
S. No.	Book/ Vol. No.	Regn. No. & Date	Locality/ Address of property	Area Land(L)/ Plinth(P) (sq.m)	Consideration amount (Rs.)	Circle Rate per Sq.m. (Rs.)	Value as per Circle rate (Rs.)	Rate of duty (Rs.)	St. duty & Reg. fee payable (Rs.)	St. Duty & Reg. fee paid (Rs.)	St. Duty & Reg. fee short paid (Rs.)	Name of 1st & 2nd Party
1	1/8014	7847/ 27.09.14	115, south Anarkali Ext. Khajuri Khas (with Parking)	25.08(L) 25.08(P)	679000	56640(L) 8220(P)	720898	4% + 1%	36045	33990	2055	Kuldeet Singh- 1st P Kamlesh- 2nd P
2	1/8013	7819/ 26.09.14	32, South Anarkali. Khajoori Khas (with Parking)	50.16(L) 50.16(P)	1100000	56640(L) 8220(P)	1174181	4% + 1%	58710	55000	3710	Mehta Khurana- 1st Neelam Sharma- 2nd
3	1/8012	7785/ 25.09.14	D-64, Gali No. 4, New Govindpura, Khajoori Khas	41.81(L) 145.00(P)	2900000	47200(L) 6850(P)	2966682	5% + 1%	207668	203000	4668	Tanu Dhawan-1st Sudeshan Sharma- 2nd
TOTAL											10433	

I.A.O.

27/05/24



PARA NO. 3

(Ref. Memo No.6 & 8)

Page No. 15

38  
2/2/16  
2/2/16

**Sub: (Book-4)-Stamp Duty amounting to Rs.16,44,394/- short paid on GPA**

While registering the documents for General Power of Attorney in the nature of sale, Sub Registrar is liable to look into the contents of the documents in order to ascertain the nature of documents and stamp duty chargeable on the same. Documents presented before the Sub Registrar may contain the contents of a Conveyance but, in order to evade the stamp duty payable, the document prepared under the title "General Power of Attorney". SDM (HQ)-III, O/o Inspector General Registration, Department of Revenue, GNCT of Delhi vide circular N F.1(92)/RB/DivCom/HQ/2012/311-320 dated 12.11.2014 have issued further clarification in this regard vide para-10(ii)(b) as under:

Such kind of practice can be stopped when the Sub Registrars look into the nature and content of the documents and stamp duty should be levied accordingly. If the documents presented for registration is titled as "General Power of Attorney" but its contents contains the following clauses then the same shall be deemed to be in the nature of Conveyance and the Sub Registrar shall refer it to the concerned Collector of Stamps for adjudication of adequate stamp duty payable on it (these are some of the indicative clauses and not the exhaustive list of factors):-

- (1) The consideration has been paid on execution of the Power of Attorney;
- (2) The Power of Attorney presented is "irrevocable" in nature;
- (3) The Power of Attorney empower Attorney to sell, gift, exchange or permanently alienate immovable property & the consideration received thereof is receivable in the name of the executants; and
- (4) The possession of the property has been transferred to the Attorney through General Power of Attorney

During test check of records, it was observed that General Power of Attorney executed contain one or two clauses as referred above but nominal stamp duty of Rs. 50/100/- is charged from the Attorney resulting in short recovery of stamp duty upto the tune of Rs. 16,44,394/- as per Annexure -I

Therefore, a Recovery of Rs.16,44,394/- may be made from concerned persons after due verification and under intimation to Audit. Similar type of other cases may also be examined for short recovery of stamp duty, if any, may also be made under intimation to Audit.

2/2/16

2/2/16

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GPA 32/c

## ANNEXURE-1 TO PARA NO. 1

List of cases of loss of Govt. revenue due to short paid Stamp Duty & Registration fee on GPA documents											
S. No.	Book/Vol. No.	Regn. No. & Date	Locality/ Address of property	Area Land(L)/ Ploth(P) (sq.m.)	Circle Rate per Sq.m. (Rs.)	Value as per Circle rate (Rs.)	Rate of Stamp duty	Stamp duty payable (Rs.)	Registrati on fees payable	St. Duty & Reg. fee short paid (Rs.)	Name of Executant & Attorney
1	4/4250	1260/ 04.10.16	12/157, Jheel Khurenija, Geeta Colony,	51.84(L) 51.84(P)	56640(L) 82200(P)	3362343	4% + 1%	134494	33623	168117	Darshan Kumar(E) Radha Aggarwal & Renu Aggarwal(A)
2	4/4226	317/ 10.03.14	3rd Floor, 16/27, Jheel Khurenija, Geeta Colony (with parking)	51.84(L) 51.84(P)	47200(L) 6850(P)	957658	4% + 1%	38306	9577	47883	Neetu Malhotra (E) Anju Bajaj (A)
3	4/4226	316/ 10.03.14	2ND Floor, 16/27, Jheel Khurenija, Geeta Colony (with parking)	51.84(L) 51.84(P)	47200(L) 6850(P)	957658	4% + 1%	38306	9577	47883	Neetu Malhotra (E) Kamya Oberoi (A)



27  
34

4	4/4314	311/ 03.03.16	3ND and 3rd Floor with parking. F- 24, Radhey Puri, Khajoori Khas	55.3 (L.) 107.0 (P)	2007(L) 8220(P)	2614545	6% + 1%	156873	26145	183018	Sharna(E) Inderpal Singh & Harnukh Singh(A)
5	4/4318	435/ 30.03.16	7/41, Geeta Colony, Delhi	83.61(L) 80.00(P)	56640(L) 8220(P)	1348348	4% + 1%	53934	13483	67417	Darshan Lal & Surinder Pal (E) Vinod Bala Sharma (A)
6	4/4318	436/ 30.03.16	A-2/303 Glaxo Apparment, Mayur Vihar Ph. 1.	125.40 (FLAT)	76200/-	9555480	6% + 1%	573329	95555	668884	Monalisa Singh & Vikrant Singh (E) Om Parkash (A)
7	4/4317	412/ 23.03.16	7/118, Jheel Khurenja, Geeta Colony	83.61(L) 83.61(P)	56640(L) 8220(P)	1871192	4% + 1%	74818	18712	93560	Rashmi Khattar & Dimple Sechdeva (E) Chanchal (A)
8	4/4317	420/ 28.03.16	75, Vishvakarni a Co.op GH Society Vishwakarni a Appll. Vasundhara Encl.	92.50 (FLAT)	66340	6127200	5% + 1%	306560	61272	367632	Vijay Nartan Sharma (E) Shri Bhagwan Aggarwal & Lata Aggarwal (A)
			TOTAL							1644394	

1644394  
GAW

11/12/12

PARA NO.4  
(Ref.Memo No.1 & 2)

✓ Para No. 17

35

30/11  
C-26  
18/11

Sub: Non production of records  
(Memo No.1,2 & 10)

The following Records/Documents for the period 13.06.2013 to 31.03.2016 were not pro  
Audit despite repeated reminders..

1. Catalogue of permanent record,
2. Impound case Register
3. Refusal Register
4. Receipt Book/Stock Register
5. Inspection Register
6. Register for returned DDs
7. Register/File for Deficiency Memo.
8. Movement Register

Stands

No. Settled per

100  
AP-28

Handwritten notes and signatures, including "Mamlesh" and "Parthome - 99".

AP  
(H.K.MI)



34

17/09/16  
25/09/16

TEST AUDIT NOTES

TAN NO. 02

(Ref.-Memo No.4)

Sub:- Irregularities in deposit/realization of Cash/Demand Draft

Rule 3 of General Financial Rules and Rule 6 of the Receipt & Payments Rules envisage that the money received by or on behalf of Govt either as dues of government or for deposit, remittance otherwise shall be brought into Government Account without delay. In accordance with such general special rules as may be issued under Article 150 & 283 of the Constitution, it is the duty of Head of Office that the dues of Government are correctly and promptly assessed/collected and paid into accredited bank for inclusion in Government account through challan.

Test check of challans (Demand Drafts) for the year 2013-14 to 2015-16 revealed that there were huge delay in realization of demand drafts by banks which were ranging from 9 days to 01 mo and 11 days (annexure enclosed) which is irregular.

In future, necessary steps may be taken for timely deposit of Govt. Receipts.

  
(H.K. MITTAL)

33  
CM 10/10  
27/12/11

Delay in remittance of Cash Receipt of SR-VIII (Geeta Colony)

S.No.	Amount Received	Date of Receipt	Date of remittance	Delay (In days)
1	20390	23.12.13	31.12.13	09
2	12810	24.12.13	31.12.13	08
3	11550	26.12.13	31.12.13	06
4	20140	27.12.13	31.12.13	05
5	21380	27.02.15	13.03.15	14
6	4120	28.02.15	13.03.15	13
7	13290	02.03.15	13.03.15	12
8	16320	03.03.15	13.03.15	11
9	7420	04.03.15	13.03.15	10
10	13300	05.03.15	13.03.15	09

Delay in clearance of Demand Drafts of SR-VIII (Geeta Colony)

S.No.	Amount of challan	Date of Receipt	Date of clearance	Delay
1	464440	24.10.14	24.12.14	02 Months
2	17300	25.10.14	18.11.14	25 days
3	199750	01.11.14	24.12.14	01 Month 24 days
4	77050	13.11.14	20.12.14	01 Month 08 days
5	475910	28.01.15	09.03.15	01 Month 13 days
6	282150	15.02.16	27.03.16	01 Month 12 days
7	367550	07.03.16	23.03.16	17 days

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2/1/18  
9/1/18  
G-23

PART- II  
CURRENT AUDIT REPORT  
(01.04.2016 To 31.03.2017)

Para No. 18/18

PARA NO. 01 (Ref. Memo No.2 dated 01/09/2017)

**Sub: (Book 4) short collection of Stamp duty amounting to Rs. 271633/- on GPA.**

Vide circular No. F.1(92)/RB/DivCom/HQ/2012/311-320 dated 12.11.2014 issued by O/o Inspector General of Registration, Department of Revenue, GNCT of Delhi it is clarified under para 10 (ii) (a) (b) that Sub Registrar is liable to look into the contents of the documents in order to ascertain the nature of documents and stamp duty chargeable on the same. It has been noticed that people are presenting the documents contain of a Conveyance but, in order to evade the stamp duty payable, the documents is prepared under the title "General Power of Attorney".

Such kind of practice can be stopped when the Sub Registrar look into the nature and contents of the documents and stamp duty should be levied accordingly. If the documents presented for registration is titled as "General Power of Attorney" but its contents contains the following clauses then the same shall be deemed to be in the name of Conveyance and the Sub Registrar shall refer it to the concerned Collector of Stamps for adjudication of adequate stamp duty payable on it (these are some of the indicative clauses and not the exhaustive list of factors):-

1. The consideration has been paid on execution of the Power of Attorney;
2. The Power of Attorney presented is "irrevocable" in nature;
3. The Power of Attorney empower Attorney to sell, gift, exchange or permanently alienate the immovable property and the consideration received thereof is receivable in the name of the executants; and
4. The possession of the property has been transferred to the Attorney through General Power of Attorney.

During test check of (Book-4) records, it was observed that General Power of Attorney executed contains one or two clauses as referred above but nominal stamp duty of Rs 50/100- is charged from the Attorney resulting in short collection of stamp duty to the tune of Rs. 271633/- as per Annexure-1.

Above mentioned case may be forwarded to the Collector of Stamps for adjudication of adequate stamp duty payable on it thereafter stamp duty may be recovered under intimation to audit

Similar type of other cases may also be examined under intimation of Audit.

ANNEXURE - I

31  
26/12

List of cases of loss of Govt. revenue due to short paid Stamp duty & Registration fee on GPA documents										
Book / Vol. No	Regn. No./ Address of Property	Locality / Address of property	Area Land (L)/ Plinth (P) (sq.m)	Circle Rate per Sq.m (Rs)	Value as per Circle rate (Rs)	Rate of duty	St. Duty & Reg. Fee payable (Rs.)	St. Duty & Reg. Fee paid (Rs.)	St. Duty & Reg Fee short paid (Rs.)	Name of 1st & 2nd Party
4/4352	66 / 31.01.2017	Prop No.8, L Block Khichripur, Delhi	10.53 (L) 10.53 (P)	50400 (L) DDA Flats (P)	530712	6% + 1%	37150	1050	36100	Amit Basista (E) Kamal (A)
4/4352	78 / 03.02.2017	Prop No. 11/244, Block 11, Jheel Khuranja, Geeta Colony, Delhi	48.50 (L) 145.50 (P)	56640 (L) 8220 (P)	3943050	5% + 1%	235583	1050	235533	M/s Gurusewak Real Estate Pvt. Ltd. (E) 1. Bal Kishan & 2. Darshna Devi(A)
Total									271633	

19/12/17

5/11



**Sub: Irregularities in registration of GPA**

1. As per definition of POA act 1882 Power of Attorney include any instrument empowering a specified person to act for in the name of person executing it.

During the scrutiny of the record of Book-IV provided by the S R VIII it has been found that the executants is appointing attorneys i.e. more than one persons, which is violation of the provision of above said act. Few cases are as under:-

Sr. No.	Reg. No. & Date	Book No./Vol. No.	Executants & Attorneys
1	29 / 17.01.17	4/4351	M/s Guru Sevak Real estate pvt. Ltd.(E) Bal Kisha Darshna Devi(A)
2	74 / 03.02.17	4/4352	Gulshan Kalra(E) P.L.Verma& Tilak Raj(A)
3	78 / 03.02.17	4/4352	M/s Guru Sevak Real estate pvt. Ltd.(E) Bal Kisha Darshna Devi(A)
4	219 / 14.03.17	4/4356	Mahender Kumar Kasyap (E)Jitender Bhatt & Rajbala (A)
5	236 / 14.03.17	4//4356	Ms Deep Sons India Pvt. Ltd(E) Dhanesh chand Agar Kanchan Madhuri Agarwal
6	237 / 14.03.17	4/4356	Ms Deep Sons India Pvt. Ltd(E) Dhanesh chand Agan Kanchan Madhuri Agarwal
7	1517 /25.11.16	4/8346	Rajender Kaur(E) Ashok Kumar & Komal Nagwani (A)
8	1526 /29.11.16	4/8346	Mahender Singh Yadav(E) Jagdish Prasad Sharma & S Sharma(A)
9	1579 /13.12.16	4/4347	Ved Prakash Dua (E) Param jeet Singh & Tajender Sing
10	1627 /23.12.16	4/4348	Gurjeet Kaur (E) Sashi Lata & Kamal Kumar Gupta(A)
11	12 / 10.01.17	4/4350	Madan Lal (E) Vishal Arora & Jatinder pruphi

2. As per the circular dated 22-07-2013 issued by Revenue Department, GNCTD, the persons who are the owner of the property by virtue of the registered and valid deed of transfer can appoint an attorney.

As per scrutiny of record provided to audit, it is found that a SPA was registered on 24.01.2017 vide Reg. No. 48 in book Vol.4351 under which executants of the said deed has not declared his ownership over the property for which he is appointing attorney, which is also irregular.

Necessary action may be taken in the above said cases and rectify the same under intimate to Audit.

29  
29/08/2017  
TAN No.03 (Ref. MEMO No.1 Dated: 29/08/2017)

Sub: Cash Book

As defined under rule 13 of Receipts and Payment Rules, 1983, some of the General instructions for handling the cash are not being followed by Sub Registrar / DDO as detailed below:

The process followed for maintaining the cash book is irregular, General information regarding the DD & Cash is not written in the cash book.

1. There is no details of any instrument i.e. DD (Denomination, Date & Draft Nos.)
2. There is only one side entry at the receipt side. There is no entry against the deposition of the same amount into the govt. account. The payment side is completely blank on 31.07.2017
3. Opening and closing balance is not written at any page of the cash book
4. There is no signature of the cashier as well as signature of Sub-Registrar / DDO is also not appended on the cash book on 31.03.2017.

Above shortcoming may also be rectified and shown to Audit.



04  
TAN No. 02 (Ref. MEMO No.5 Dated: 06/09/2017)

Sub: Non Recording of certificates on the last copy of each volume

As per rule 12 of Delhi Registration Rules 1976, the consecutive number of copies of the documents in each book prescribed in Section 53 of the Act shall commence and terminate with the calendar year and the Register officer shall certify after the last copy of each volume, the number of copies pasted in that volume and the number of pages on which they are written. The Registering officer shall also examine these entries and note in a certificate any error or defects that he may discover. If no copies have been pasted during the year in any of the volume, he shall certify to that effect.

During test check of the available records produced to audit for the year 2016-17, it was noticed that such certificate was not recorded on the last copy of each volume by the competent authority of the office of SR-VIII, Geeta Colony, Delhi. This is in contravention of the rule ibid.

Above shortcoming may also be rectified under intimation to audit.

28

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TAN No. 02 (Ref. MEMO No.7 Dated: 08/09/2017)

Sub: Impound Register SR-VIII

As per the record provided by the Sub Registrar VIII, it has been observed that there were 18 impound cases during the Audit period of 2016-17, out of which 8 were settled, however 10 impound cases are still pending.

S. No	S.No. and date	Document No and date	Details
1.	76-79 18.07.2016	2030-2033 15.07.2016	COS/SDM(MV) Sh. S.K. Malhotra r/o 84 Gagan Vihar, Delhi Sh. Kulbushan r/o 670-71, Paharganj, Delhi Smt. Swarna Vohra r/o 179, Patparganj, Delhi-92
2.	80-82 28.07.2016	2216-2218 28.07.2016	COS/SDM(PV) Sh. Deepak Kumar r/o D-73, East Vinod Nagar, Delhi Sh. Puneet Kumar r/o D-73, East Vinod Nagar, Delhi
3.	83-86 28.07.2016	2219-2222 28.07.2016	COS/SDM(M.V) Sh. S.K. Malhotra r/o 84 Gagan Vihar, Delhi Sh. Kulbhusan r/o 670-671, Chowk Baoli, Paharganj, Delhi Smt Shipra Gupta r/o Plot No. 56 Main Pandav Nagar, Delhi
4.	87-89 02.11.2016	2036 02.11.2016	COS/SDM(MV) Smt. Sangita Gupta w/o Sh. Anil Kumar Gupta H.No.203 Adrash Mohalla, Patparganj Village, Delhi Sh. Ramakant Prasad s/o Late Sh. Suryadav Prasad r/o 142-B, Patparganj, Delhi
5.	90-92 16.11.2016	3023-3025 16.11.2016	COS/SDM(GN) Smt. Raj Rani w/o Sh. Mangal Singh, r/o 6/261, Geeta Colony, Delhi Sh. Lalit Kumar s/o Sh. B.D. Nasa, r/o 2-A58, Geeta Colony, Delhi.
6.	93-95 16.11.2016	3020-3022 16.11.2016	COS/SDM(GN) Smt. Anita Kanwal w/o Sh. Shiv Raj Kanwal, r/o 7/162, Geeta Colony, Delhi Sh. Lalit Kumar s/o Sh. B.D. Nasa, r/o 2-A58, Geeta Colony, Delhi.
7.	96-98 30.11.2016	3154-3056 30.11.2016	COS/SDM(GN) Sh. Madan Lal Dhawan s/o Sh. Tirath Ram Dhawan, r/o Flat No.604, Plot V, Mayur Vihar Sh. Ganesh Prasad s/o H.D Sharma r/o F-11, First Floor, Street No.3, West Vinod Nagar, Delhi.
8.	99-101 03.12.2016	3193-3195 03.12.2016	COS/SDM(GN) Sh. Ravi Kumar s/o JaiPat Singh r/o 96, Village Ghothi Delhi Smt. Swarn Dua w/o Sh. Amit Kumar H.No. 10/43, Geeta Colony, Delhi
9.	102-103 17.12.2016	3271-3272 17.12.2016	COS/SDM(MV) Sh. Tej Pal Singh and others r/o P-73, Pandav Nagar, Mayur Vihar Ph-1, Delhi
10.	107-109 07.02.2017	250-251 07.02.2017	COS/SDM(GN) Sh. Vikas Gamber s/o Sh. Sudarshan Lal and Bharti Gamber r/o 28, Gali No. 13, Guru Angad nagar Extn, Delhi Ms. Nehru Devi Sh. Sanj Bansal r/o B-131 3 <sup>rd</sup> floor, Shastr Nagar, Delhi

Necessary step may be taken for sort out the pending under intimation to Audit.



Para No 20

26

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21/11/18  
21/11/18

**PART-II**  
**2017-18**  
**CURRENT AUDIT REPORT**

Para No. 1 Age Factor while calculating the cost of construction of property for Registration.  
Recovery amounting to Rs. 6960/- (Ref. audit memo no. 09 dated 27/07/2018)

In order to take into account the age of structures, specific multiplying factors have been prescribed for the construction of properties completed in different years while calculating the minimum cost of construction vide Notification No.F.1(953)/Regn.Br./Div.Com/HQ/2014/5943 dated 22.09.2014 issued by Revenue Department, Govt. of NCT of Delhi.

On scrutiny of Sale Deeds/Gift Deed, as detailed below, entered in the records of SR-VIII in Book-1, it has been noticed that while calculating the cost of construction of the property, the wrong Age factor has been taken.

Sr. No.	Book/Vol. No.	Reg. No. & Date	Locality/ Address Of property	Plinth Area (Sq.M)	Const. cost with correct Age Factor (Rs.)	Total consideration (Rs.)	Rate of Stamp duty+ Regn. Fees	St. duty & Reg. fee Payble (Rs.)	St. duty & Reg. fee paid (Rs.)	St. Duty & Reg. fee short paid (Rs.)	Name of Ist & 2 <sup>nd</sup> Party
1	01/8645	1833/21.04.17	167-A/2, Parwana Road, Khureji Khas, Delhi.	20.90 Sq. Mtr. GF, Commercial & 1 <sup>st</sup> , 2 <sup>nd</sup> & 3 <sup>rd</sup> Residential	(9480x 20.90 = 198132)+ 8220x3 x 20.90 = 515394	887832+ 887832+ 198132+ 515394 = 2489190	4%+ 1%	124460	117500	6960	1-Harsh Bala 2-Hema Rani
									Total	6960	

The recovery of Rs.6960/- may be made after due verification of facts & figures and after following the prescribed procedure. Similar all other cases may also be reviewed and recovery, if any, may be made under intimation to Audit.

*[Signature]*

Para No 02

21  
Short payment of stamp duty & Registration fee (Minimum rate of construction for stilt parking floor not included in the instruments) amounting to Rs. 9623/-  
(Ref. audit memo no. 07 dated 25/07/2018)

The minimum rates for valuation of properties situated in various localities of NCT of Delhi were prescribed by Government of NCT of Delhi, Revenue Department vide Notification No.F2(12)/Fin(E-1) part file/Vol.I(ii)/3548 dated 18.07.2007. All areas of NCT of Delhi were categorized ranging from A to H (Annexure II of the Delhi Stamp (Prevention of Under-valuation of Instruments) Rules, 2007. At the time of registration of a property falling in the NCT of Delhi, stamp duty was to be charged as per these rates. The rates have been revised from time to time.

Test check of some volumes of Book-I provided for the month of April, 2017 only by the office of SR-VIII, Geeta Colony, Delhi revealed that, in the cases mentioned in Annexure-A, instrument of sale deed have been registered without charging of minimum construction rate for the stilt parking. In the instrument of sale deed it is specifically mentioned that the vendee will have the common rights of parking area. Thus while calculating the construction cost of floor, proportionate cost in respect of cost of parking area should have been considered for stamp duty as well as registration fee. Hence non consideration of proportionate construction value of common right of stilt parking resulted in short payment of stamp duty & registration fee.

The recovery of Rs.9623/- may be made after due verification of facts & figures and after following the prescribed procedure. Similar all other cases may also be reviewed and recovery, if any, may be made under intimation to Audit.



27/12/20  
5/5

ANNEXURE-A

Sr No.	Book/ Vol. No.	Regn. No. & Date	Locality/ Address Of property	Plinth Area (Sq.M)	Const. cost of silt parking (Rs.)	Total consideration (Rs.)	Rate of Stamp duty+ Regn. Fees	St. duty & Reg. fee Payble (Rs.)	St. duty & Reg. fee paid (Rs.)	St. Duty & Reg. fee short paid (Rs.)	Name of 1st & 2nd Party
1	01/ 8641	2420 11.04.20 17	21, New Loyal Pur Colony, Delhi-51	41.81 Sq.Mtr	41.81x822 0/4=85920	Rs.950000 + 85920	4%+ 1%	51796	47500	4296	1st Ms Ruchi Sehgal 2nd Ms Surinder Kaur
2	01/ 8641	2518 13.04.20 17	11/21, Geeta Colony, Delhi	51.84 Sq.Mtr	51.84x822 0/4=10653 1	Rs.116500 0 +106531	4%+ 1%	63577	58250	5327	1st Ms Sundri 2nd Ms Preeti Vij
						1035920			Total	9623	

9/11/2016

Para No. 03

Loss of stamp duty due to instruments registered as General Power of Attorney instead of conveyance/sale deed. amounting to Rs. 375720/-.

(Ref. audit memo no. 08 dated 25/07/2018)

(Ref. audit memo no. 10 dated 27/07/2018)

As per the instruction Circulated by the office of the inspector General of Registration, Department of Revenue Govt. of NCT of Delhi vide circular no. F.1(92)/RB/Div.Com/HQ/2012/311-320 dated 12.11.2014, it is clarified under Para 10 (II)(a)(b) that Sub-Registrar is liable to look in to the contents of the documents in order to ascertain the nature of document and stamp duty chargeable on the same. It has been noticed that people are presenting the documents contain of a Conveyance but, in order to evade the stamp duty payable, the documents are prepared under the title 'General Power of Attorney'.

If the document presented for Registration is titled 'General Power of Attorney', but its contents contains the following clauses then the same shall be deemed to be in the name of Conveyance and the Sub-Registrar shall refer it to the concerned Collector of stamps for adjudication of adequate stamp duty payable on it (these are some of the indicative clauses and not the exhaustive list of factors):-

1. The consideration has been paid on execution of the 'Power of Attorney'
2. The Power of Attorney presented is irrevocable in nature
3. The Power of Attorney empower Attorney to sell, gift, exchange or, permanently alienate the immovable property and the consideration received thereof is receivable in the name of executants and,
4. The possession of the property has been transferred to the Attorney through 'General Power of Attorney'

During test check of some volumes of Book-IV provided for the month of April, 2017 only, by the SR-VIII office, it was noticed that the General Power of Attorneys executed contains one or more clauses as referred above but nominal stamp duty of Rs 50/100 is charged from the Attorney resulting in short collection of stamp duty (details enclosed in the Annexure-B).

The recovery of Rs. 375720/- may be made after due verification of facts & figures and after following the prescribed procedure. Similar all other cases may also be reviewed and recovery, if any, may be made under intimation to Audit

Para No 22

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ANNEXURE - B

Details of the cases where instruments registered as General Power of Attorney instead of conveyance/sale deed

S. No.	BOOK NO. / VOLUME NO.	Regn. No. & Date	Name of 1 <sup>st</sup> & 2 <sup>nd</sup> Party	Address of property	Category	Land Area/Plinth Area	Circle Rate	Value	Stamp Duty + Regn. Fees Payable	Stamp Duty + Regn. Fees Paid	Difference
1	4/ 4361	2788 24.04.20 17	1-Nirmala Chouhan 2-Babita	5/7/1 Geeta Colony, Delhi	F	(L) 48.49 Sq.Mtr (P) 48.49 Sq.Mtr	(L) 5664 0 (P) 8220	(56640x48.49/4 )+(8220x48.49) =1085206	4%+1 % =54260	1050	53210
2	4/ 4361	2778 24.04.20 17	1-Nidhi Jain 2-Shinku Bajaj	10-A, Subhash Gali, Gopal Park, Delhi-51	F	(L) 41.8 Sq.Mtr (P) 41.8 Sq.Mtr.	(L) 5664 0 (P) 8220	(56640x41.8/4) +(8220x41.8)+ Stilt Parking (8220x41.8/4) =1021383	4%+1 % =51069	1050	50019
3	4/ 4360	2338 07.04.20 17	1- C.P.Naran g 2-Roshan	124, Old Anar Kali, Delhi-51	F	(L) 41.8 Sq.Mtr (P) 41.8 Sq.Mtr.	(L) 5664 0 (P) 8220	(56640x41.8/4) +(8220x41.8) =935484	4%+1 % =46774	1050	45724
4	4/ 4360	2519 13.04.20 17	1-Sundari 2-Preeti Vij	11/21, Geeta Colony, Delhi-31	F	(L) 51.84Sq.Mtr (P) 51.84 Sq.Mtr.	(L) 5664 0 (P) 8220	(56640x51.84/4 )+ (8220x51.84)+ Stilt Parking (8220x41.8/4) =1266710	4%+1 % =63336	1050	62286

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5	4/ 4365	3818 26.05.20 17	1-Balbir Kaur 2-Babita Mishra	12/184, Geeta Colony, Delhi	F	(L) 31.77 Sq.Mtr (P) 31.77 Sq.Mtr	(L) 5664 0 (P) 8220	(56640x31.77/4) )+ (8220x31.77)+ Stilt Parking (8220x31.77/4) =776299	4%+1 % =38815	1050	37765
6	4/ 4365	3832 29.05.20 17	1-Brij Bala Khanna 2-Arun Khanna	B-72, Shashi Garden, Delhi	F	(L) 52.67 Sq.Mtr (P) 52.67Sq.Mtr.	(L) 5664 0 (P) 8220	(56640x52.67/3) )+ (8220x52.67)+ Stilt Parking (8220x52.67/3) =1571673	4%+1 % =78584	1050	77534
7	4/ 4365	3825 29.05.20 17	1- Rajender Batra 2- Himanshu Sethi	158, Fruit & Vegetab le Market, Geeta Colony, Delhi	F	(L) 4 Sq.Mtr (P) 4 Sq.Mtr.	Com merci al (L) 5664 0x3 (P) 9480	(56640x4x3)+ (9480x4) =717600	6%+1 % =50232	1050	49182
										Total	375720

11/11/16

11/11/16



Para No. 04 Documents Registration without confirming the status of area in respect of Lal Dora/extended Lal Dora.

(Ref. audit memo no. 06 dated 24/07/2018)

As per the minutes of the meeting of the Principal Secretary (Revenue) with Sub-Registrars held on 08.03.2011 to review the working of SR offices vide no. F/01/50/DVI A.Comm/Hq/Reg/2011/98 dated 23.03.2011, it was ordered that a certificate should be furnished Regarding non-registration documents of sale transaction including Will of immovable property situated in unauthorized yet to be regularized colony.

Further for a property situated under Lal Dora area, the SRs were directed to confirm that the applicant has submitted Lal Dora certificate/extended Lal Dora certificate in his/her name, of the property in question before registering it.

During the test check of the record related to the book-I for the year 2017-18 it was observed that the property registered vide s.no. 2444 dated 11.04.2017 was related to Lal Dora but the Lal Dora certificate in the name of the applicant not available with the documents.

Necessary steps may be taken to obtain the requisite documents and compliance may be shown to the Audit.

Para No. 05 Non-Production of Records,

(2017-18)

1. Stock-Registers/Receipt Books and Inspection of Record Register
2. Outstanding Audit Paras Reply
3. Catalogue of permanent record
4. Reconciliation statement/Bank Statements indicating position of clearance of cash/cheque/DD from DC Office/Bank/PAO/DDO.
5. Details of GPA other then Blood relation, time barred cheque/DD,
6. Details of Property Registered by the office, booked by MCD
7. Details of the fine imposed

hs  
19/3/18 (R)  
(Harnesh Kumar)  
IAD  
(A. P. No 29)

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TEST AUDIT NOTES

TAN No. 1. Maintenance of Cash Book

(Ref. audit memo no. 01 dated 16/07/2018)

During the test check of Cash Book for the year 2017-18, the following discrepancies were noticed :-

1. Certificate to be recorded at the closing of month not recorded.
2. Opening Balance as on 01.04.2017 was found not recorded/brought forward in the opening of the cash book.
3. Instead of recording the entries on both payment & receipts sides of the cash book, print out of the some transactions has been pasted in the cash book.
4. Page counting certificate duly signed by the competent authority to be recorded on the 1st page of the cash book has not been found recorded.
5. Verification of the total of the cash not done.
6. Cash book not regularly checked and closed.
7. Cash book was not properly maintained as payment and receipts were not done with red and blue ink.
8. Cutting and overwriting are not attested.
9. Receipt and payment Rules, 1983 regarding maintenance of Cash Book are not being followed.

In the absence of the above, the audit could not verify the correctness of the Cash Book.

Necessary steps may be taken to rectify the above discrepancies under intimation to the Audit.

TAN No. 02. Non recording of certificate on the last copy of each volume.

(Ref. audit memo no. 03 dated 18/07/2018)

As per Rule 12 of Delhi Registration Rules 1976, the consecutive number of copies of the documents in each book prescribed in section 63 of the Act shall commence and terminate with the calendar year and the Registering Officer shall certify after the last copy of each volume, the number of copies pasted in that volume and number of pages on which they are written. The Registering Officer shall also examine these entries and note in a certificate any error or defect that he may discover. If no copies have pasted during the year in any of the volume he shall certify to that effect.

During the test check of the record provided for the Audit period 2017-18, it has been noticed that the certificates as required to be recorded, as per the provision mentioned above, have not been recorded on the last copy of each volume by the competent authority of office of SR-VIII, Geeta Colony, Delhi.

Necessary steps may be taken to rectify the above discrepancy under intimation to the Audit.

b



TAN No. 03. Reconciliation between remittances and realizations of revenue:


(Ref. audit memo no. 04 dated 18/07/2018)

Revenue collected, on account of Stamp Duty, Corporation Tax Registration fee and Pasting Charges, by the office of the Sub-Registrar-VIII, Geeta Colony, Delhi in the form of DD/Postal Order/Cash is remitted to D.C.(East) Office for further remittances into the bank or directly to the Bank for realization.

During the course of the Audit, it has been noticed that reconciliation of revenue received in the form of DD/Cheque/Postal order during the period of audit & remitted into Bank was not done by the SR-VIII Office, Geeta Colony, Delhi.

In the absence of proper reconciliation, possibilities of loss of revenue to Government on account of non-realization of DD/Cheque/Postal order etc. due to lapse of validity or loss of DD etc. could not be ruled out.

Necessary steps may be taken for reconciling the remittances with the bank, DDO & PAO and compliance may be shown to the Audit.

  
(Hardeep Kumar)  
I.A.O., Audit Party No. XXIX

(R)

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~~82/E~~  
13/2

17 ~~CS/20~~

**PART II**

**Current Audit Report (2018-19)**

During the course of current audit, 11 audit memo's (05 record & 06 observation) highlighting various irregularities/ recovery to the tune of Rs. 128453/- were issued. The audit memos have been converted to 04 Paras & 02 TANs which are incorporated in current audit report.

**Details of Current Recovery**

Memo No.	Para No.	Total Recoveries (In Rs.)	Amount Recovered / effected	Balance (In Rs.)
07	Para -02	4755	0	4755
10	Para-03	119726	0	119726
11	Para-01	3972	0	3972
	<b>TOTAL</b>	<b>128453</b>	<b>0</b>	<b>128453</b>

The internal audit report has been prepared on the basis of information furnished and made available by the Sub-Registrar-VIII (Geeta Colony), Dy. Magistrate Office Complex, Distt. (East), L.M. Bandh, Shastri Nagar, Delhi-31. The Directorate of Audit, GNCT of Delhi disclaims any responsibility for any misinformation and / of non-information on the part of auditee.

*J.S.*      *H*

*J.S.*  
(JASPAL SINGH)  
Inspecting Audit Officer  
Audit Party No. XIX



Para-25

16

CURRENT AUDIT REPORT

2018-19

**PARA-01 Recovery of Rs. 3972/- towards calculating the cost for age factor of construction of property for Registration. (Audit Memo. No. 11 date 12.07.2019)**

In order to take into account the age of structures, specific multiplying factors have been prescribed for the construction of properties completed in different years while calculating the minimum cost of construction vide Notification No. F. 1(953) / Regn. Br. / Div. Com./HQ/2014/5943 dated 22.09.2014 issued by Revenue Department, Govt. of NCT of Delhi.

During the scrutiny of sale Deeds / Gift Deed entered in the Book-1 of the records of SR-VIII, Geeta Colony, it has been noticed that while calculating the cost of construction of the property department has also considered the age factor of 0.9 whereas period of construction is nowhere mentioned in the records of Book-1 maintained by the SR-VIII, hence it resulted in short recovery of govt. revenue. Detail of recovery to be made as per Annexure -1.

Department may recover Rs. 3972/- after due verification of facts & figures and similar type of other cases may also be got reviewed under intimation to Audit.

Sr. No.	Book / Vol. No.	Regn. No. & date	Add. Of property	Plinth area (sq.m.)	Const. cost to be taken @ 822/- per Sq.m	Total consideration	Rate of stamp duty + Regn. Fee	St. duty & fee payable	St. duty & Regn. Fee paid (Rs.)	St. duty & Reg. fee short paid	Name of 1 <sup>st</sup> & 2 <sup>nd</sup> Party
1	1/9183	1382 13.03.19	16/98, Geeta Colony	83.61	687274	18,71,192	6%	112272	108300	3972	Priya Behl & Deepak Kumar Budhiraja

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**PARA-02 Stamp duty and registration fee on the minimum rate of construction for Stilt parking floor amounting to Rs. 4755/- short paid on the sale deed document. (Audit Memo. No. 07 Date: - 11.07.2019)**

The minimum rates for valuation of properties in NCT of Delhi were prescribed by Govt. of NCT of Delhi, Revenue Department vide Notification No. F. 2 (12)/Fin. (E-1) Part File / VOI. I(ii)/3548 dated 18.07.2007. These rates have further been revised vide Notifications w.e.f. 08.02.2011, 16.11.2011, 02.12.2012 and 22.09.2014.

During the test check of records, it was observed that instrument of Sale Deed have been registered without charging the minimum construction rate for the stilt parking. In the instrument of Sale Deed, it is specifically mentioned that the vendee will have the common right of parking area. As such, while calculating the construction cost of flat / floor, proportionate cost in respect of cost of parking area should have been considered for stamp duty as well as registration fee. Accordingly, stamp duty short deducted has been calculated and attached with the report as Annexure-2.

Recovery of Rs. 4755/- is to be made as per Annexure after due verification of facts and figures under intimation to Audit. Similar type of other cases may also be examined and short recovery of stamp duty, if any, may also be made under intimation to Audit.

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## ANNEXURE-2

List of cases of loss of Govt. revenue due to short paid Stamp Duty &amp; Registration fee on Residential property Sale Deed.

Sr. No.	Book / Vol. No.	Regn. No. & Date	Locality / Address of property	Area of Land (sq.m.)	Consideration amount	Circle rate per sq.m. (Rs.)	Value as per Circle Rate (Rs.)	Rate of duty	Stamp duty & Reg. fee payable	Stamp duty & Reg. fee paid	St. duty & Reg. fee short paid (Rs.)	Name of 1 <sup>st</sup> & 2 <sup>nd</sup> Party
01.	01/9181	1302, 08.03.2019	2-A/60, Geeta Colony, Delhi	48.50	686760 (land) 398670 (Constn.) 99668/- (parking 1/4 <sup>th</sup> )	56,640 (land) 8220 (Const.)	1185098/-	5%	59255	54500	4755	1 <sup>st</sup> Rekha Rani & others 2 <sup>nd</sup> Pradeep Kumar & Others

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Para 27  
**PARA-03**

**Impound Register – Recovery of Rs. 119726/-.** (Audit Memo. No. 10  
Date: 12.07.2019)

During the test check of Impound Register of Sub-Registrar VIII, following irregularities were notice:

1. Paging and page counting certificate not recorded in the 1<sup>st</sup> page of the register.
2. It is not being maintained properly, it is being maintained in the section diary register, which is irregular. Whether any format is prescribed in the rules, if yes, then the same may be maintained in that format.
3. It is not signed by the Competent Authority for its correctness.
4. It is also noticed that many impound cases are still pending, some of the cases are listed below:

Sr. No.	Sr. No. of impound register maintained by the SR Office	Name of the party	Amount yet to be recovered as per impound register
1.	160-61	Sh Sagar Sharma s/o Sh. Virender Sharma	Rs. 3011/-
2.	162-63	Smt. Saroj Devi w/o Sh. Satendra Singh	Rs. 116627/-
3.	165-67	Sh. Manjeet Singh & Smt. Sarita Jalan	Rs. 88/-
Total recovery to be made			Rs. 119726/-

Further it is also noticed that there are 22 impounded cases are pending for the period 2018-19 only, which are yet to be settled.

The above case may be settled after due recovery / verification of facts & figures and other similarly placed cases may be reviewed under intimation to Audit.

**PARA-04** **Non disclosure / confirmation of deposition of TDS with Income Tax Department.** (Audit Memo No. 06 Dated : 10.07.2019)  
Para 28

As per section 285BA of Income Tax Act, 1961, the Registrar or Sub-Registrar appointed under section 6 of the Registration Act, who is responsible for registering or maintaining books of accounts or other documents containing a record of any specified financial transaction or any reportable account as may be prescribed, under any law for the time being in force, shall furnish a statement in respect of such specified financial transaction or such reportable account which is registered or recorded or maintained by him/her and information relating to which relevant and required for the purpose of this Act, to the Income tax authority or such authority or agency as may be prescribed. Further, section 1941A of Income Tax Act stipulates that a buyer of immovable property is required to deduct tax at the rate of 01 percent on payment to sellers where the consideration amount is Rs. 50 lakh or more. The amount so deducted shall be deposited against the PAN of seller.

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A test check of records of the SR-VIII (Geeta Colony), New Delhi for the year 2018-19 revealed that though SR office had been registering a number of sale deeds, etc., wherein financial transaction as mentioned below was exceeding of Rs. 50 lakh:

Sl. No.	Regd. No./Book No./Vol. No./ & date	Name (1 <sup>st</sup> & 2 <sup>nd</sup> Party)	Address of the property	Consideration amount as per instrument (In Rs.)	Remarks
1	1494/1/9187 15.03.2019	1) EROS resorts and Hotels Pvt. Ltd. 2) YMC India Pvt. Ltd.	Shop No. A-156, Part of Plot No. 13B, Distt. Centre Mayur Vihar, Delhi	1,76,05,200/-	No supporting documents have been provided which shows that TDS @ 1% has been paid by the Vendor
2	1154/01/9176 05.03.2019	1. Sandeep Sharma 2. Pawan Sharma & Minakshi Sharma	Flat No. D-102, Pawitra CGHS Ltd. Plot No. 12, Vasundhara Enclave, Delhi	99,00,000/-	No supporting documents have been provided which shows that TDS @ 1% has been paid by the Vendor
3.	1395/1/9184 13.03.2019	1. Axis Bank Ltd. 2. Jugal Kishor Sharma	G-36, Radhey Puri, Delhi	7630450	No supporting documents have been provided which shows that TDS @ 1% has been paid by the Vendor
<b>TOTAL</b>				<b>3,51,35,650/-</b>	

It could not be ascertained in Audit whether TDS amounting to Rs. 3,51,357/- was deposited to Income Tax Deptt. as no proof of deposition of TDS was available in recording instruments.

Department may obtain necessary documents from the party after due verification of facts and figures under intimation to Audit.

*Jas*  
(JASPAL SINGH)  
Inspecting Audit Officer  
Audit Party No. XIX

*S. M.*



Para-29

**AUDIT REPORT (2019-20)**

**PARA No. 01**

(Ref: Audit Memo No. 04 dated 16/02/2021)

**Sub: Short Collection of Stamp Duty amounting to Rs.8,00,187/- on GPA /**

Vide Circular No.F.1(92)/RB/Div.Com/HQ/2012/311-320 dated 12.11.2014 issued by the Inspector General of Registration, Department of Revenue, GNCT of Delhi, it is clarified under para 10(ii)(a)(b) that Sub Registrar is liable to look into the contents of the documents in order to ascertain the nature of documents and stamp duty chargeable on the same. It has been noticed that people are presenting the documents containing of Conveyance but in order to evade the stamp duty payable, the documents is prepared under the "General Power of Attorney".

Such kind of practice can be stopped when the Sub Registrar look into the nature and contents of the documents and stamp duty should be levied accordingly. If the documents presented for registration is titled as "General Power of Attorney" but its contents contains the following clauses then the same shall be deemed to be in the name of Conveyance and the Sub Registrar shall refer it to the concerned Collector of Stamps of adjudication of adequate stamp duty payable on it (these are some of the indicative clauses and not the exhaustive list of factors):-

1. The consideration has been paid on execution of the attorney
2. The Power of Attorney presented is "irrevocable" in nature.
3. The Power of Attorney empower Attorney to sell, gift, exchange or permanently alienate the immovable property and the consideration received thereof is receivable in the name of the Attorney and
4. The possession of the property has been transferred to the Attorney through General Power of Attorney.

During the test check of (Book-4) records, it has been noticed that General Power of Attorney executed attracts one or more clauses as referred above but nominal stamp duty of Rs.4600/- is charged from the Attorney resulting in short collection of stamp duty to the tune of Rs.8,00,187/- as per Annexure-I.

The cases referred in Annexure-I may be referred to the Collector of Stamps for adjudication of adequate duty payable on it, thereafter stamp duty may be recovered under intimation to Audit.

*Para-30*  
PARA No. 02

(Ref: Audit Memo No. 06 dated 18/02/2021)

**Sub: Short Collection of Stamp Duty & Registration fee ( Minimum Rate of construction for stilt parking floor not included in the instruments) amounting to Rs. 1,00,558/-**

The minimum rates for valuation of properties situated in various localities of NCT of Delhi were prescribed by Government of NCT of Delhi, Revenue Department vide Notification No. F2(12)/Fin(E-1) part file/Vol.1(ii)/3548 dated 18.07.2007. All areas of NCT of Delhi were categorized ranging from A to H (Annexure II of the Delhi Stamp (Prevention of Under-valuation of Instruments) Rules, 2007. At the time of registration of property falling in the NCT of Delhi, stamp duty was to be charged as per these rates. The rates have been revised from time to time.

Test check of some volumes of Book-I provided by the office of SR-VIII, Geeta Colony, Delhi for the Audit Period 2019-20 revealed that, in the cases mentioned in Annexure-I, instrument of sale deed have been registered without charging of minimum construction rate for the stilt parking. In the instrument of sale deed it is specifically mentioned that the vendee will have the common rights of parking area. Thus while calculating the construction cost of floor, proportionate cost in respect of cost of parking area should have been considered for stamp duty as well as registration fee. Hence non consideration of proportionate construction value of common right of stilt parking resulted in short payment of stamp duty & registration fee.

The recovery of Rs. 1,00,558/- may be made after due verification of facts & figures and after following the prescribed procedure. Similar all other cases may also be reviewed and recovery, if any, may be made and compliance shown to the next audit.

*Rh*  
RAJIV SACHDEVA)  
IAO



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**PART-III**

**TEST AUDIT NOTE**

**TAN No. 01**

**(Ref: Audit Memo No. 05 dated 17/02/2021)**

**Sub: Non recording of certificate on the last copy of each volume**

As per Rule 12 of Delhi Registration Act, 1976, the consecutive number of copies of the documents in each book prescribed in Section 53 of the Act, shall commence and terminate with the calendar year and the Registering Officer shall certify after the last copy of the each volume, the number of copies pasted in that volume and the number of pages on which they are written. The Registering Officer shall also examine these entries and note in a certificate any error or defect that he may discover. If no copies have been pasted during the year in any of the volume, he shall certify to that effect.

During the test check of the record provided for the Audit period 2019-20, it has been noticed that the certificates as required to be recorded, as per the above mentioned provision, have not been recorded on the last copy of each volume by the competent authority of O/o Sub Registrar-VIII, Geeta Colony, Delhi.

The above discrepancies may be rectified and compliance shown to next audit.

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TAN No. 02

(Ref: Audit Memo No. 07 dated 19/02/2021)

**Sub: Improper maintenance of Cash Book.**

Rule 13 of Receipts and Payment Rules, 1983, prescribes instructions for handling cash by all Government Officers who are required to (a) receive Govt. dues and handle cash (b) perform the functions of DDO(with or without cheque drawing powers), or both

Rule 13(ii) provides that all monetary transactions should be entered in the Cash Book as soon as they occur and attested by the Head of Office in token of check.

Rule 13(iii) states that Cash Book should be regularly and completely checked. The Head of Office should verify the totaling of the Cash Book or have this done by some responsible subordinate other than the writer of the Cash Book and initial it as correct.

Rule 13(iv) states that at the end of each month, Head of Office should verify the cash balance in the Cash Book and record a signed & dated certificate to that effect

Rule 13(v) states that entries made in the Cash Book regarding remittances of receipts to the Govt. Account should be attested by the Head of Office

During scrutiny of Cash Book maintained by the SR-VIII, Geeta Colony, Delhi the following discrepancies have been noticed:-

1. There are no details of any instrument i.e. DD (Denomination, Date & Draft Nos. etc.)
2. There is only one side entry at the receipt side. There is no entry against the deposition of the same amount into the Govt. account. The day to day transaction of payment side is completely blank.
3. Neither opening balance nor closing balances have been worked out and recorded in the Cash Book.
4. There are no signatures of the cashier as well as Sub-Registrar / DDO on every page of the Cash book.

The above discrepancies may be rectified and compliance shown to next audit.

  
RAJIV SACHDEVA)  
IAO



TAN No. 02

(Ref: Audit Memo No. 13 dated 15/02/2021)

Sub: Delay in deposit of remittances to Government Account

As per Receipt & Payment Rules, 1983, money should be deposited in the Government Account as soon as it is received or on the next working day. During the test check of Cash Book, it has been noticed that in the following cases there was delay from 03 to 08 days in remittances into the government account:-

S. No.	Received vide Slip No. / TR No. with date	Amount	Deposited vide Challan No. with date	Delay in No. of Days
1	Slip No.76070-76113, 08.04.2019	24270	721, 11.04.2019	3
2	TR No. 3345-3354, 08.04.2019	11000	721, 11.04.2019	3
3	TR No.3091, 08.04.2019	1500	721, 11.04.2019	3
4	TRNo.3173, 12.04.2019	5000	724, 18.04.2019	6
5	Slip No. 76354-76418, 22.04.2019	23590	730, 25.04.2019	3
6	Slip No. 10182-10195, 22.04.2019	3690	730, 25.04.2019	3
7	TR No.3383-3398, 22.04.2019	18500	730, 25.04.2019	3
8	Ch.No.065222, 18.04.2019	510	726, 25.04.2019	7
9	TR No.45-47, 27.04.2019	3000	730, 25.04.2019	3
10	Slip No.77407-77458, 28.05.2019	28670	41, 31.05.2019	3
11	Slip No.78497-78525, 04.07.2019	14250	66, 09.07.2019	5
12	Slip No.10714-10719, 04.07.2019	2320	66, 09.07.2019	5
13	TR No.3685, 04.07.2019	2700	66, 09.07.2019	5
14	TR No.4072, 30.08.2019	50000	106, 06.09.2019	8
15	TR No.4097, 17.09.2019	50000	120, 23.09.2019	6
16	Slip No.83788-7770, 02.01.2020	17920	176, 07.01.2020	5
17	Slip No.193-191, 02.01.2020	2690	176, 07.01.2020	5
18	Slip No.307-312, 17.01.2020	4220	191, 22.01.2020	6
19	Slip No.841-84187, 16.01.2020	19730	191, 22.01.2020	6
20	Slip No.841-84188, 17.01.2020	18380	191, 22.01.2020	6
21	Slip No.319-317, 17.01.2020	1450	191, 22.01.2020	6
22	Slip No.159-158, 17.03.2020	21840	215, 17.03.2020	5
23	Slip No.164-163, 17.03.2020	20940	215, 17.03.2020	5
24	Slip No.80-81, 17.03.2020	4650	215, 17.03.2020	5
25	TR No.580-581, 17.03.2020	2000	215, 17.03.2020	5
26	TR No.582-589, 17.03.2020	7500	215, 17.03.2020	5

Necessary steps may be taken to avoid the delay for deposit of remittances, in future.

RAJIV SACHDEVA)

IAO

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**Current Audit Report  
(2020-22)  
PART-II**

During the course of current audit of **Sub Registrar-VIII, Govt. of N.C.T. of Delhi, L.M. Bandh, Shastri Nagar, Delhi** for the period from **2020-21 to 2021-22**, 36 audit memos were issued including 08 record memos & 07 observation memos, highlighting various irregularities. The 07 observation memos have been converted into 04 paras and 01 TAN. One Reminder has been converted into NPR-Para No.04. The details are as under:

**Summary of Memos in the Audit period of 2020-2022**

(Amount in Rupees)

Audit Obs. Memo No.	Subject	Amount pointed out	Amount Recovered	Amount dropped on the basis of reply	Balance	Remarks
01	Pendency in finalization of Impounded cases causing loss of Revenue to the government	-	-	-	-	Para-01
02	Improper maintenance of Cash Book	-	-	-	-	Para-02
03	Non-recording of Certificate as per Rule 12 of Delhi Registration Rules, 1976	-	-	-	-	TAN-01
04	Evading of Stamp duty/ Registration Fee by Registration of General Power of Attorney	-	-	-	-	Dropped on the basis of Reply
05	Non-Confirmation of Lal-dora Certificate at the time of Registration of Sale Deed	-	-	-	-	Dropped on the basis of Reply
06	Non-deduction of Income tax of property value more than Rs.50 lakhs	-	-	-	-	Dropped on the basis of Reply
07	Non-furnishing of Form "A" and undertaking for local bodies	-	-	-	-	Dropped on the basis of Reply
Record Memo.08	Cash Security/Fidelity Bond of Cashier/Store Keeper	-	-	-	-	Para-03
Reminder	Non Production of record	-	-	-	-	Para-04
	<b>Total</b>	-	-	-	-	

The Internal Audit Report has been prepared on the basis of information/records furnished and made available by **Sub Registrar-VIII, Govt. of N.C.T. of Delhi, L.M. Bandh, Shastri Nagar, Delhi** for the period from **2020-21 to 2021-22**. The audit disclaims any responsibility for any misinformation and/or non-information on the part of Audit.

  
**(SREENIVAS V.)**  
**IAO/Sr. A.O.**  
**Audit Party No. VI**



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**PART II**  
**CURRENT AUDIT REPORT (2020-21 to 2021-22)**

**PARA No.01 (Ref: Audit Observation Memo No.01, dated 13/07/2022)**

**SUB : Pendency in finalization of Impounded cases causing loss of Revenue to the government**

Test check scrutiny of Impound Documents report as provided to Audit by the SR-VIII, O/O DC (East), GNCT of Delhi, reveals that there are 37 ( Thirty Seven) number of Documents which have been impounded by the office of SR VIII under Dy. Commissioner, District East pertaining to different Deeds viz., Partition, Relinquishment, G.P.A., Rectification, settlement, Sale Deed, etc. for the period 2018-19 to March-2022.

Out of these, 26 (Twenty Six) Documents were found settled by issuing of rectification order of Impounded documents by the SR himself. Balance 11 (Eleven) Documents impounded were found pending as on date of Audit:

As per Impounded Documents Reports provided by SR VIII-A, reasons for the following were not found on record nor provided by the Office:-

1. Pendency for settlement;
2. Whether the above said documents have been impounded before Registration or after registration;
3. Neither the value of impounded properties mentioned in the Register nor any reasons found on record for not mentioning of value of each of the Impounded Documents;
4. Details of rectifications done are not found on record i.e. whether any additional Stamp Duty has been imposed/recovered and any further action taken in this regard; etc.,
5. Pending Impounded documents prior to period for which the information provided to Audit may also be reviewed under intimation to Audit as the same are not provided to audit;

Reasons for the lapses may be provided to audit with documentary proofs.

**PARA No. 02 (Ref: Audit Observation Memo No.02, dated 13/07/2022)**

**CASH BOOK**

As per Cash Book provided to Audit by the office of SR-VIII, it was observed that cash was received towards Registration as well as certified copies, Inspection of documents, etc., under the Heads A & B Books on day to day basis. The said receipts were entered in a Register as Cash Receipts Report without any authentication by any officer.



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It was observed that the monies received were handed over to the DDO of the office of Dy. Commissioner (East) and received a receipt for the same from but TR-5 issued by the DDO are not provided to audit. The SR-VIII office has not maintained cash book in a proper format nor has it ever been balanced on daily basis according to Government Accounting Rules/Receipts & Payment Rules, etc to find out daily balance, monthly balance of cash etc.

In this connection, record was not clear as to whether

- (i) the SR office has been receiving a Receipt in prescribed form TR-5/GAR-6 for the cash handed-over by them to the Office of the DC (East);
- (ii) there was any record to ensure / confirm that daily receipts of the SR office have been handed-over to the O/O of DC East on daily basis;
- (iii) all monies received in cash in respect of all transactions taken place on daily basis and if so, reasons for not showing all details of all such transactions properly in a systematic way in Cash Book instead of showing consolidated amounts, may be intimated to audit;

Reasons for not maintaining the cash book as per prescribed proforma GAR-3 could not be provided to Audit.

Same may be elucidated to Audit with documentary proofs.

**PARA No. 03 (Ref: Audit Record Memo No.08, dated 15/07/2022)**

Sub : Cash Security/Fidelity Bond of Cashier/Store Keeper

As per Rule 306 (1) of GFR 2017 every Government Servant whether Gazetted or Non-Gazetted who is entrusted with the custody of cash or stores shall require to furnish security.

Further as per Rule 306(3) of GFR 2017 " In case where the said security is furnished in the Form of Cash, the Security Bond should be executed in Form GFR-14 and in case where the said security is furnished in form of Fidelity Bond the security bond should be in the form GFR-17". The same could not be shown to Audit.

Since the Receipts are being made & maintained by the Outsourced persons, no cash Security/fidelity Bond had ever been obtained nor any regular employee found on the record of the office as Cashier.

The Cash Security/Fidelity Bond in respect of Cashier/Store Keeper may be shown to Next Audit.



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**PARA No. 04 (Ref: Audit Observation Memo No.07, dated 06/06/2022)**

**Sub:- Non-Production of Records.**

The following records for the Audit period were not provided to Audit for the Audit period :-

1. Cash Book/Challan files along with TR-5 issued and any other acknowledgement for Receipts.
2. Details of last Audit conducted by AGCR alongwith a copy of Latest Audit report.
3. Cash Register showing deposits of Revenue Receipts with Office of Dy. Commissioner (East) for the Audit period;
4. Fidelity Bond of Cashier and officials/persons dealing with Receipts of Sensitive documents;
5. Whether action has been taken by the Registering Officer to get the valuation fixed by Public Works Authorities or by a separate committee in respect of buildings of special nature (e.g. factory building cinema theatre etc.);
6. Register of cases referred to the District Registrar for determination of market value under 47A of the Stamp Act;
7. Instruments on which exemption offered in respect of stamp duty and registration fee during the year 2020-21 and 2021-22 may furnish to audit along with a copy of relevant circulars/orders;



**(SREENIVAS V.)  
IAO/Sr. A.O.  
Audit Party No. VI**

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**PART-III**  
**TEST AUDIT NOTE**

**TAN No. 01 (Ref: Audit Observation Memo No. 03 dated 18.07.2022)**

**SUB : Non certification of numbers of copies of documents pasted in book**

As per Rule 12 of Delhi Registration Rules, 1976, the consecutive number of copies of documents in each Book prescribed in Section 53 of the Act shall commence and terminate with the calendar year and the Registering Officer shall certify after the last copy of each volume, the number of copies pasted in that volume and the number of pages on which they are written. The Registering officer shall also examine these entries and note in a Certificate any errors or defects that he may discover. If no copies have been pasted during the year in any of the volume, he shall certify to that effect.

During test check of that records provided to Audit for the Audit period 2020-21 & 2021-22, it is observed that such certificate was not found recorded on the last copy of any of the volume by the Competent Authority/ Registering Officer.

Facts & figures could not be confirmed and reasons of the lapse in this regard could not be elucidated to Audit.

The above shortcomings may be rectified and shown to the next audit.



**(SREENIVAS V.)**  
**IAO/Sr. A.O.**  
**Audit Party No. VI**



**DIRECTORATE OF AUDIT  
GOVERNMENT OF N.C.T. OF DELHI  
4<sup>TH</sup> LEVEL, C-WING,  
DELHI SACHIVALAYA, NEW DELHI**

**Sub:- Internal Audit Report on accounts of of Sub Registrar-VIII A, O/o. D.C. (East), Govt. of N.C.T. of Delhi, L.M. Bandh, Shastri Nagar, Delhi for the period from 2020-21 to 2021-22**

**Introduction**

The accounts of **Sub Registrar-VIII A, O/o. D.C. (East), Govt. of N.C.T. of Delhi, L.M. Bandh, Shastri Nagar, Delhi** for the period from **2020-21 to 2021-22** were test audited by the Audit Party No. VI comprising of Sh. Sreenivas.V, Sr.A.O/IAO and Sh. Hemant Tekwani, AAO during the period from 13.07.2022 to 21.07.2022 ( 5 working days)

**AIMS & OBJECTIVES:**

- Sub-Registrar VIII office works under the Administrative Control of District Magistrate / Registrar of District East. The main function of the office is registration of documents relating to Immovable Properties i.e., Conveyance Deed, Relinquishment / Release Deed, General / Special Power of Attorney (SPA/ PA), Will & Lease Deed, etc., after collection admissible duties and registration fee from parties concerned.
- Regular and careful updating of financial transactions, record Peshi / Presentation Registrar Impound Registrar, Pasting of Documents in the Registrar, Cash Book, and such other relevant Registrars.

**Registrar/ Sub-Registrar/Reader/Casier**

The following officers have served as Registrar/Sub-Registrar/Cashier during 2020-21 to 2021-22

Sl.No.	Post	Name of the Officer	Period
1.	Registrar	Sh. Arun Kumar Mishra, DM	01.04.2020 to 01.04.2021
		Ms. Sonika Singh, DM	01.04.2021 to 03.06.2022
2	Sub Registrar	Not provided	Not provided
5	Cashier	Not provided	Not provided



Details of Revenue Collection during Financial Year 2020-2021

(in Rupees)

Book No.	No. of documents registered	Registration Fee	Stamp duty	Any other revenue
Book -I	6,199	12,95,39,647	63,09,67,166	Nil
Book-III	1,538	9,22,800	950	Nil
Book-IV	1,327	14,43,700	1,16,281	Nil
TOTAL	9,064	13,19,06,147	63,10,84,397	Nil

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Details of Revenue Collection during Financial Year 2021-2022

(in Rupees)

Book No.	No. of documents registered	Registration Fee	Stamp duty	Any other revenue
Book -I	8,039	18,53,57,111	90,62,59,885	Nil
Book-III	1,630	9,78,000	750	Nil
Book-IV	1,123	12,22,800	94,368	Nil
TOTAL	10,792	18,75,57,911	90,63,55,003	Nil

P/34  
Reply  
file

**STATUTORY AUDIT**

Statutory Audit of of **Sub Registrar-VIII-A, Govt. of N.C.T. of Delhi, L.M. Bandh, Shastri Nagar, Delhi** for the period 2020-2021 & 2021-22 has not been provided to audit by the SR-VIII A office.

**MAINTENANCE OF RECORDS:-**

The maintenance of records of **Sub Registrar-VIII A, Govt. of N.C.T. of Delhi, L.M. Bandh, Shastri Nagar, Delhi** for the period 2020-2021 & 2021-22 was found satisfactory subject to observations made in Current audit report.



## PART I : Old Audit Report (2013-2020)

There were 09 old Audit Paras outstanding of the office of Sub Registrar-VIII, o/o the Dy. Commissioner (East distt.), Govt. of N.C.T. of Delhi, L.M. Bandh, Shastri Nagar, Delhi.

(A)

Sl.NO.	Year	Total Paras	Para Settled (fully + Partly)	Para No. of settled Paras	Outstanding paras
1	2013-16	2	--	--	1 & 3
2	2016-17	1	--	--	1
3	2017-18	1	--	--	5
4	2018-19	3	--	--	1-3
5	2019-20	2	--	--	1-2
	TOTAL	9	--	--	

(B) Details of Old Recovery

(in Rupees)

Sl.No.	Year	Total old Recovery	Amount			Balance Recovery against Paras
			Para No.	Recovered	Verified	
1	2013-16	60,334	1	-	-	60,334
2	2016-17	4,07,843	1	-	-	4,07,843
3	2017-18	-	-	-	-	-
4	2018-19	2,40,302	1 & 2	-	-	2,40,302
5	2019-20	4,70,650	1 & 2	-	-	4,70,650
	TOTAL	11,79,129	6	-	-	11,79,129

(SREENIVAS V.)

IAO/Sr. A.O.  
Audit Party No. VI

Para No-01

**PART - II**

15/2/19  
GZT/19/20

**✓ PARA NO. 1**  
(Ref. Memo No. 7 & 8)

**CURRENT AUDIT REPORT**  
(14.06.2013 to 31.03.2016)

**Sub:- (Book-1) Stamp Duty and Registration fee on minimum rate of construction for parking floor amounting to Rs. 60,334/- short paid on sale-deed documents**

The minimum rates for valuation of properties in NCT of Delhi were prescribed by Govt. NCT of Delhi, Revenue Department vide Notification No. F.2(12)/Fin(E-1)Part File/Vol.I(ii)/3548 dated 18.07.2007. These rates have further been revised vide Notifications w.e.f. 08.02.2011, 16.11.2010, 05.12.2012 and 22.09.2014.

During test check of records, it was observed that instrument of sale deed have been registered without charging the minimum construction rate for the stilt parking. In the instrument of sale deed, it specifically mentioned that the vendee will have the common right of parking area. As such, while calculating the construction cost of flat/floor, proportionate cost in respect of cost of parking area should have been considered for stamp duty as well as registration fee. Accordingly, stamp duty short deducted has been calculated and attached with the report as Annexure - I

Recovery of Rs.60,334/- is to be made as per Annexure after due verification and under intimation to Audit. Similar type of other cases may also be examined and short recovery of stamp duty, if any, may also be made under intimation to Audit.

**PARA NO. 2**  
(Ref. Memo No.5)

Para No. 02

**Sub:- Short deposit of Registration Fees.**

Rule 3 of General Financial Rules and Rule 6 of the Receipt & Payments Rules envisage that all the money received by or on behalf of Govt. either as dues of government or for deposit, remittance or otherwise shall be brought into Government Account without delay. In accordance with such general or special rules as may be issued under Article 150 & 283 of the Constitution, it is the duty of Head of Office that the dues of Government are correctly and promptly assessed/collected and paid into accredited bank for inclusion in Government account through challan.

During test check of records it is noticed that demand drafts amounting to Rs.3,83,400/- were received on 25/02/2016 towards Registration Fees whereas as per challan, a sum of Rs.3,68,300/- were accepted by Bank vide challan No.857 dated 28/03/2016 as draft No.008324 received against Registration No.00901 for Rs.15,100/- was returned by Bank. As such the amount of Rs.15,100/- may be recovered and deposited in Government Account. after due verification and under intimation to audit.

**SIMILAR OTHER CASES MAY ALSO BE TAKEN UP FOR SIMILAR ACTION UNDER INTIMATION TO AUDIT.**

Settled  
duy Report

Sr. MIA  
Submitted

Reply  
Dr. 04/02/19  
CP - 370 to 376

By  
5/2/19  
1AO  
AN-28

(Mamlesh Kumar)  
Party No. 28



C-21 13/2/19  
14/2/19

ANNEXURE TO PARA I

List of cases of loss of Govt. revenue due to short paid Stamp Duty & Registration fee on Residential property Sale-deed												
S. No.	Book/ Vol. No.	Regn. No. & Date	Locality/ Address of property	Area Land(L) Rhath(P) (sq.m.)	Consideration amount (Rs.)	Circle Rate per Sq.m. (Rs.)	Value as per Circle duty rate (Rs.)	Rate of duty	St. duty & Reg. fee payable (Rs.)	St. Duty & Reg. fee paid (Rs.)	St. Duty & Reg. fee short paid (Rs.)	Name of 1st & 2nd Party
1	1/351	4692 DT. 26/09/14	513, Gali No. 6, Guri Ram Dass Nagar, Laxmi Nagar, Delhi (with Parking)	104.51(L) 94.06(P)	22,55,000/-	56,640/- (L) 8,220/- (P)	24,46,320/-	4% + 1%	1,22,316/-	1,12,750/-	9566/-	Nand Kishore & Ors. 1st Party and Neelam Jain and Deepji Jain-2nd Party
2	1/351	4693 DT. 26/09/14	513, Gali No. 6, Guri Ram Dass Nagar, Laxmi Nagar, Delhi (with Parking) 2 Floors	104.51(L) 94.06(P)	45,10,000/-	56,640/- (L) 8,220/- (P)	48,52,656/-	4% + 1%	2,44,632/-	2,35,500/-	19,132/-	Nand Kishore & Ors. 1st Party and Sunia Jain-2nd Party

Dr /

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			4095 DT# 1513, Gali No. 26/09/14	6, Guru Ram Dass Nagar, Laxmi Nagar, Delhi (with Parking)	1104, 51(L)	94,06(P)	56,640/(L)	8,220/(P)	22,55,000/-	24,46,328/-	4% + 1%	1,22,316/-	1,12,750/-							
#4	1/351	4699 dt	26/09/14	R-122/6, Gali No. 6, Ramesh Park, Laxmi Nagar, Delhi (with Parking)	62,71(L)	62,71(P)	56,640/(L)	8,220/(P)	14,20,000/-	15,32,319/-	4% + 1%	76,616/-	71,000/-	5,616/-						Sayed Jarrar Hussain-1st Party and Fauzia-2nd Party
#5	1/351	4700 Dt	26/09/16	H-58 Jagat Puri, Delhi (with Parking)	35,94(L)	35,94(P)	56,640/(L)	8,220/(P)	9,75,000/-	9,73,973/-	6% + 1%	68,250/-	57,400/-	10,850/-						Mukesh Gupta, 1st Party Satpal Singh-2nd Party
#6	1/416	6300 DT	27/12/14	J-3/10, Laxmi Nagar, Delhi (with Parking)	62,7(L)	62,7(P)	56,640/(L)	8,220/(P)	14,20,000/-	15,32,075/-	4% + 1%	76,604/-	71,000/-	5604/-						MD Akhila q 1st Party and Farhana Nalver-2nd Party
<b>TOTAL</b>																				
<b>60,334/-</b>																				

*(Handwritten signature)*



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19/c 13/c 121  
G/S 2 6/121

Para No. ②

~~Para No. 2~~  
~~PARA NO. 2~~  
(Ref Memo No. 1 & 2)

Sub: Non production of records  
(Memo No. 1 & 2)

Stands  
Not settled ↓

The following Records/Documents for the period have not been provided to Audit despite repeated reminders.

1. Catalogue of permanent record
2. Impound case Register
3. Refusal Register
4. Receipt Book/Stock Register
5. Inspection Register
6. Register for returned DDs
7. Register/File for Deficiency Memo.
8. Movement Register

*(Handwritten signature)*  
(Hameesh Kumar)  
Party No. 99  
(H.K. MITTAL)  
IAO

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8/c 10/03/16  
C16

~~Para No. 03~~

**PART II  
CURRENT AUDIT REPORT  
(01.04.2016 To 31.03.2017)**

~~PARA NO. 01 (Ref. Memo No. 2 dated 06.09.2017)  
Sub: (Book 4) short collection of Stamp duty amounting to Rs. 407843/- on  
GPA.~~

Vide circular No. F.1(92)/RB/DivCom/HQ/2012/311-320 dated 12.11.2014 issued by O/o Inspector General of Registration, Department of Revenue, GNCT of Delhi it is clarified under para 10 (ii) (a) (b) that Sub Registrar is liable to look into the contents of the documents in order to ascertain the nature of documents and stamp duty chargeable on the same. It has been noticed that people are presenting the documents contain of a Conveyance but, in order to evade the stamp duty payable, the documents is prepared under the title "General Power of Attorney".

Such kind of practice can be stopped when the Sub Registrar look into the nature and contents of the documents and stamp duty should be levied accordingly. If the documents presented for registration is titled as "General Power of Attorney" but its contents contains the following clauses then the same shall be deemed to be in the name of Conveyance and the Sub Registrar shall refer it to the concerned Collector of Stamps for adjudication of adequate stamp duty payable on it (these are some of the indicative clauses and not the exhaustive list of factors):-

1. The consideration has been paid or execution of the Power of Attorney;
2. The Power of Attorney presented is "Irrevocable" in nature;
3. The Power of Attorney empower Attorney to sell, gift, exchange or permanently alienate the immovable property and the consideration received thereof is receivable in the name of the executants; and
4. The possession of the property has been transferred to the Attorney through General Power of Attorney.

During test check of (Book-4) records, it was observed that General Power of Attorney executed contains one or two clauses as referred above but nominal stamp duty of Rs 50/100- is charged from the Attorney resulting in short collection of stamp duty to the tune of Rs. 407843/- as per Annexure-I.

Above mentioned case may be forwarded to the Collector of Stamps for adjudication of adequate stamp duty payable on it, thereafter stamp duty may be recovered under intimation to audit.

Similar type of other cases may also be examined under intimation of Audit.



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ANNEXURE - I

List of cases of loss of Govt. revenue due to evasion/short collection of Stamp duty on GPA

S.N Book / Vol. No	Regn. No./ Address of Property	Locality / Address of property	Area Land (l) / Plinth (p) (sq.m)	Circle Rate per Sq.m (Rs)	Value as per Circle rate (Rs)	Rate of duty	St. Duty & Reg. Fee payable (Rs.)	St. Duty & Reg. Fee paid (Rs.)	St. Duty & Reg Fee short paid (Rs.)	Name of 1st & 2nd Party
4/83	790/16.9.2 016	Prop No.256 West Guru Angad Nagar	54.76 (l) 217.33 (p)	56640 (l) 8220 (p)	4888059	6% + 1%	342164	1050	341114	Harbans Kaur (E) Kuldip Singh(A)
4/91	1018 / 03.22.2016	H. No. WA-198-A, Shakarpur	20.90 (l) 20.90 (p)	56640 (l) 8220 (p)	1355574	4% + 1%	67779	1050	66729	Prasant Kumar (E) Rupa Prasad(A)
Total										
									407843	

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5/c  
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PART-II

CURRENT AUDIT REPORT

Para No. 1

Age Factor while calculating the cost of construction of property for Registration. amounting to Rs. 3252/-

(Ref. audit memo no. 06 dated 30/07/2018)  
(Ref. audit memo no. 07 dated 30/07/2018)

In order to take into account the age of structures, specific multiplying factors have been prescribed for the construction of properties completed in different years while calculating the minimum cost of construction vide Notification No.F.1(953)/Regn.Br./Div.Com/HQ/2014/5943 dated 22.09.2014 issued by Revenue Department, Govt. of NCT of Delhi.

On scrutiny of Sale Deeds as detailed entered in the records of SR-VIII-A in Book-1, it has been noticed that while calculating the cost of construction of the property, the wrong Age factor has been taken. The details as under:-

Sr. No.	Book/Vol. No.	Regn. No. & Date	Locality/ Address Of property	Plinth Area (Sq.M)	Const cost with correct Age Factor (Rs.)	Total consideration (Rs.)	Rate of Stamp duty +Regn. Fees	St. duty & Reg. fee Payble (Rs.)	St. duty & Reg. fee paid (Rs.)	St. Duty & Reg. fee short paid (Rs.)	Name of Ist & 2 <sup>nd</sup> Party
1	01/995	1694/18.04.17	21 Savanet Bldg Shakarpur, Delhi	15.79 Sq. Mtr.	9480x15.79 =149689	670759.20+149689.20 =820448	4%+1%	41022	40500	522	1-Ratna 2-Hemant Gandhi
2	01/997	1766/21.04.17	143-A West Guru Angad Nagar Laxmi Nagar, delhi	75.24 Sq. Mtr.	2220x70.24 =15618473	14285314+618473 =2039004	6%+1%	142730	140000	2730	1-Ritu Aggarw 2-Sures chandri
									Total	3252	

The recovery of Rs.3252/- may be made after due verification of facts & figures and after following the prescribed procedure. Similar all other cases may also be reviewed and recovery, if any, may be made under intimation to Auditor.

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**Para No. 2 Short payment of stamp duty & Registration fee (Minimum rate of construction for stilt parking floor not included in the instruments)**  
(Ref. audit memo no. 08 dated 30/07/2018)

The minimum rates for valuation of properties situated in various localities of NCT of Delhi were prescribed by Government of NCT of Delhi, Revenue Department vide Notification No.F2(12)/Fin(E-1) part file/Vol.I(ii)/3548 dated 18.07.2007. All areas of NCT of Delhi were categorized ranging from A to H (Annexure II of the Delhi Stamp (Prevention of Under-valuation of Instruments) Rules, 2007. At the time of registration of a property falling in the NCT of Delhi, stamp duty was to be charged as per these rates. The rates have been revised from time to time.

Test check of some volumes of Book-I provided for the month of April, 2017 only by the office of SR-VIII-A, Preet Vihar, Delhi revealed that, in the cases mentioned in Annexure-A, instrument of sale deed have been registered without charging of minimum construction rate for the stilt parking. In the instrument of sale deed it is specifically mentioned that the vendee will have the common rights of parking area. Thus while calculating the construction cost of floor, proportionate cost in respect of cost of parking area should have been considered for stamp duty as well as registration fee. Hence non consideration of proportionate construction value of common right of stilt parking resulted in short payment of stamp duty & registration fee.

The recovery of Rs.855/- may be made after due verification of facts & figures and after following the prescribed procedure. Similar all other cases may also be reviewed and recovery, if any, may be made under intimation to Audit.

**Para No. 95 Non-Production of Records.**

(2017-18)

- 1. Stock-Registers/Receipt Books and Inspection of Record Register
- 2. Outstanding Audit Paras Reply *Settle*
- 3. Catalogue of permanent record
- 4. Reconciliation statement/Bank Statements indicating position of clearance of cash/cheque/DD from DC Office/Bank/PAO/DDO. *Settle*
- 5. Details of GPA other than Blood relation, time barred cheque/DD, *Settle*
- 6. Details of Property Registered by the office, booked by MCD
- 7. Details of the fine imposed *Settle*

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19/2/19  
(HAMESH KUMAR)  
I.A.O.  
Audit Party No. 29.

## ANNEXURE- A

(Page No. 2) Annexure - 1)

Sr No.	Book/ Vol. No.	Regn. No. & Date	Locality/ Address Of property	Plinth Area (Sq.M)	Const. cost of stilt parking (Rs.)	Total consideration (Rs.)	Rate of Stamp duty & Regn Fees	St. duty & Reg. fee Payble (Rs.)	St. duty & Reg. fee paid (Rs.)	St. Duty & Reg. fee short paid (Rs.)	Name of 1st & 2nd Party
1	01/993	2298 13.04.20 17	749, Guru Ram Dass Nagar, Naxmi Nagar, Delhi-51	33.44 Sq.Mtr	33.44x822 0/4=68719	Rs.748387 + 68719 - 817106	4%+ 1%	40855	40000	855	1 <sup>st</sup> Ms Samno Begum 2 <sup>nd</sup> Ms Rajni
									Total	855	

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C-11 P/C



CURRENT AUDIT REPORT

2018-19

**PARA-01 Short recovery of Govt. revenue amounting to Rs. 238928/- (Audit Memo No. 06 dated : 08.07.2019)**

The Sub Registrar-VIIIA,(East Distt), New Delhi is revenue generating Department. The SR office collects revenue on documentation registration of sale of land/floor/DDA flats/Commercial Property. During the test check of Agreement to Sale and Purchase Deed, it has been observed that a property being No. C-12, 1<sup>st</sup> Floor, Retreat Apartment, Plot No. 20, IP Extn., Patparganj, Delhi-110092 multi-storeyed flat was registered vide Registration No. 3883 in Book No. 01 Vol. No. 1330 on 03.07.2018 in favour of Mahipal Singh, having a consideration value of the flat was Rs. 60 lakh.

Earlier an agreement to Sell & purchase was executed in the O/o Sub-Registrar - VIII on 24.08.2011 vide Sr. No. 25792 by Shiv Kumar Sharma son of Sh. Shayam Lal Sharma in favour of Sh. Mahipal Singh S/o Late Sh. Baljit Singh and the agreement to sale and purchase was not registered as Delhi Cooperative Housing Finance Corp. Ltd. has not issued the NOC. The second party i.e. Sh. Mahipal Singh had paid the stamp duty @ 6% of Rs. 60 lakhs i.e. Rs. 3,60,000/-. But as per the Condition No. 14 of Agreement to Sale & Purchase, Sale Deed will be registered as soon as after getting the sale permission / status report / NOC from concerned authority and the a balance of Stamp Duty will be fully paid by the Second Party at the time of execution of sale deed.

The amount needs to be calculated as per notification issued by Delhi Government dated 22.09.2014. The notification is self explanatory and the calculation of different type of property in different areas is mentioned in the notification.

During the test check of the Audit, it has been observed that the balance of the stamp duty have not been obtained from the party at the time of execution of Sale Deed i.e. on 03.07.2018. The calculation of the Stamp Duty is as per Annexure -1.

Department may recover Rs. 238928/- after due verification of facts and figures and other similar cases may also be reviewed and recovery may be made accordingly under intimation to audit.

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## ANNEXURE-1

Sr. No.	Book / Vol. No.	Regn. No. & Date	Locality / Address of property	Area Land (L) / Plinth (P) (sq.m.)	Consideration amount	Circle rate per sq.m. (Rs.)	Value as per Circle Rate (Rs.)	Rate of duty	Stamp duty & Reg. fee payable	Stamp duty & Reg. fee paid	St. duty & Reg. fee short paid (Rs.)	Name of 1 <sup>st</sup> & 2 <sup>nd</sup> Party
01.	01/1330	3883, 03.07.2018	Flat No. C-12, 1 <sup>st</sup> Floor, Retreat Apartment, Plot No. 20, IP Extn., Patparganj, Delhi-110092	113.64 (L) 113.64(P)	60,00,000	87,840	9982137.6/-	6%	598928	360000	238928	1 <sup>st</sup> -Shiv Kumar Sharma son of Sh. Shayam Lal Sharma 2 <sup>nd</sup> - Sh. Mahipal Singh S/o Late Sh. Baijit Singh

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Para-05  
**PARA-02**

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**Stamp duty and registration fee on the minimum rate of construction for Stilt parking floor amounting to Rs. 1374/- short paid on the sale deed document. (Audit Memo. No. 10 Date: 08.07.2019)**

The minimum rates for valuation of properties in NCT of Delhi were prescribed by Govt. of NCT of Delhi, Revenue Department vide Notification No. F. 2 (12)/Fin. (E-1) Part File / Vol. I(ii)/3548 dated 18.07.2007. These rates have further been revised vide Notifications w.e.f. 08.02.2011, 16.11.2011, 02.12.2012 and 22.09.2014.

During the test check of records, it was observed that instrument of Sale Deed have been registered without charging the minimum construction rate for the stilt parking. In the instrument of Sale Deed, it is specifically mentioned that the vendee will have the common right of parking area. As such, while calculating the construction cost of flat / floor, proportionate cost in respect of cost of parking area should have been considered for stamp duty as well as registration fee. Accordingly, stamp duty short deducted has been calculated and attached with the report as Annexure-2.

Recovery of Rs. 1374/- may be made as per Annexure after due verification of facts and figures and Similar type of other cases may also be examined and short recovery of stamp duty, if any, may also be made under intimation to Audit.

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ANNEXURE-2

List of cases of loss of Govt. revenue due to short paid Stamp Duty & Registration fee on Residential property Sale Deed.												
Sr. No.	Book / Vol. No.	Sr. No. & Date	Locality / Address of property	Area of Land (sq.m.)	Consideration amount	Circle rate per sq.m. (Rs.)	Value as per Circle Rate (Rs.)	Rate of duty	Stamp duty & Reg. fee payable	Stamp duty & Reg. fee paid	St. duty & Reg. fee short paid (Rs.)	Name of 1 <sup>st</sup> & 2 <sup>nd</sup> Party
01.	01/1329	4892, 29.06.2018	S-III-A also known as S-III-B, Shakarpur	17.98	254597 (land) 147796 (Constn.) 36949/- (parking 1/4 <sup>th</sup> )	56,640 (land) 8220 (C)	439342/-	4%	17574	16200	1374	1 <sup>st</sup> Shipra Singhal & Satya Singhal 2 <sup>nd</sup> Neema Pandey

*De.*

*[Signature]*

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PARA-03 Non disclosure / confirmation of deposition of TDS with Income Tax Department. (Audit Memo No. 09 Dated : 08.07.2019)

As per section 285BA of Income Tax Act, 1961, the Registrar or Sub-Registrar appointed under section 6 of the Registration Act, who is responsible for registering or maintaining books of accounts or other documents containing a record of any specified financial transaction or any reportable account as may be prescribed, under any law for the time being in force, shall furnish a statement in respect of such specified financial transaction or such reportable account which is registered or recorded or maintained by him/her and information relating to which relevant and required for the purpose of this Act, to the Income tax authority or such authority or agency as may be prescribed. Further, section 1941A of Income Tax Act stipulates that a buyer of immovable property is required to deduct tax at the rate of 01 percent on payment to sellers where the consideration amount is Rs. 50 lakh or more. The amount so deducted shall be deposited against the PAN of seller.

- (1) A test check of records of the SR-VIIIA (Shastri Nagar), New Delhi for the year 2018-19 revealed that though SR office had been registering a number of sale deeds, etc., wherein financial transaction as mentioned below was exceeding of Rs. 50 lakh:

Sl. No.	Regd. No./Book No./Vol. No./ & date	Name (1 <sup>st</sup> & 2 <sup>nd</sup> Party)	Address of the property	Consideration amount as per Instrument (In Rs.)	Remarks
1	3883/1/1330 03.07.2018	1) Shiv Kumar Sharma 2) Mahipal Singh	Flat No. C-12, 1 <sup>st</sup> Floor, Retreat Apartment, Plot No. 20, IP Extn., Patparganj, Delhi-110092	60,00,000/-	No supporting documents have been provided which shows that TDS @ 1% has been paid by the Vendor
2	3988/01/1334 09.07.2018	1. Sunita Gupta 2. Neelu Jain	Gali No. 03, Vijay Block, Laxmi Nagar, Delhi-110092	61,00,000/-	No supporting documents have been provided which shows that TDS @ 1% has been paid by the Vendor
TOTAL				1,21,00,000/-	


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It could not be ascertained in Audit whether TDS amounting to Rs.1,21,000/- was deposited to Income Tax Deptt. as no proof of deposition of TDS was available in recording instruments.

Department may obtain necessary documents from the party after due verification of facts and figures under intimation to Audit.

for.

  
**(JASPA SINGH)**  
Inspecting Audit Officer  
Audit Party No. XIX





para-08

**PART-II**

**██████████ AUDIT REPORT (2019-20)**

**PARA No. 01**

**(Ref: Audit Memo No. 05 dated 18/02/2021)**

**Sub: Short Collection of Stamp Duty & Registration fee (Minimum Rate of construction for stilt parking floor not included in the instruments) amounting to Rs. 1,05,013/-**

The minimum rates for valuation of properties situated in various localities of NCT of Delhi were prescribed by Government of NCT of Delhi, Revenue Department vide Notification No. F2(12)/Fin(E-1) part file/Vol.1(ii)/3548 dated 18.07.2007. All areas of NCT of Delhi were categorized ranging from A to H (Annexure II of the Delhi Stamp (Prevention of Under-valuation of Instruments) Rules, 2007. At the time of registration of property falling in the NCT of Delhi, stamp duty was to be charged as per these rates. The rates have been revised from time to time.

Test check of some volumes of Book-I provided by the office of SR-VIII-A, Preet Vihar, Delhi for the Audit Period 2019-20 revealed that, in the cases mentioned in Annexure-I, instrument of sale deed have been registered without charging of minimum construction rate for the stilt parking. In the instrument of sale deed it is specifically mentioned that the vendee will have the common rights of parking area. Thus while calculating the construction cost of floor, proportionate cost in respect of cost of parking area should have been considered for stamp duty as well as registration fee. Hence non consideration of proportionate construction value of common right of stilt parking resulted in short payment of stamp duty & registration fee.

The recovery of Rs. 1,05,013/- may be made after due verification of facts & figures and after following the prescribed procedure. Similar all other cases may also be reviewed and recovery, if any, may be made and compliance shown to the next audit.

S. No	Book/ Vol. No.	Reg. No./ Address of the property	Locality/ Address of property	Plinth Area (sq.m.)	Const cost of shift parking (Rs.)	Total Consideration (Rs.)	Rate of Duty & Reg. Fee (in %)	St. Duty & Reg. Fee payable (Rs.)	St. Duty & Reg. Fee paid (Rs.)	St. Duty & Reg. Fee short paid (Rs.)	Name of 1 <sup>st</sup> & 2 <sup>nd</sup> Party
1	1548/1	1780 05.04.19	C-94B, West Vinod Nagar	33.44	8220x33.44 x1/4 =68719	750000+ 68719	4+1	40936	30000	10936	Kamla Rawat(1 <sup>st</sup> ) Madhu Bhandari (2 <sup>nd</sup> )
2	1548/1	1781 05.04.19	B-47, West Vinod Nagar	41.80	8220 x 41.80 x1/4 = 85899	950000+ 85899	4+1	51795/-	38000	13795	Vichana Devi (1 <sup>st</sup> ) Ruchi Gusai (2 <sup>nd</sup> )
3	1548/1	1794 05.04.19	CR-217, Lalita Park	25.00	8220 x 25.00 x1/4x0.9 = 46238	954404+ 46238+	4+1	50032	38200	11832	Geeta Gautam (1 <sup>st</sup> ) Roziya Badru Khan (2 <sup>nd</sup> )
4	1548/1	1798 05.04.19	J-1, Laxmi Nagar	22.57	8220 x 22.57 x1/4 = 46381	550000+ 46381+	6+1	41747	33000	8747	Sumit Grover(1 <sup>st</sup> ) Nitesh Kumar(2 <sup>nd</sup> )
5	1547/1	1755 03.04.19	S-182A, Shakarapur	45.98	8220 x 45.98 x1/4 = 94489	1035000 94489	4+1	53820	41400	12420	Ganga Devi (1 <sup>st</sup> ) Seema Gupta (2 <sup>nd</sup> )

Annexure-1



S. No	Book/ Vol. No.	Reg. No./ Address of the property	Locality/ Address of property	Plinth Area (sq.m.)	Const cost of silt parking (Rs.)	Total Consideration (Rs.)	Rate of Duty & Reg. Fee (in %)	St Duty & Reg. Fee payable (Rs.)	St. Duty & Reg. Fee paid (Rs.)	St. Duty & Reg. Fee short paid (Rs.)	Name of 1 <sup>st</sup> & 2 <sup>nd</sup> Party
6.	1547/1	1724 04.04.19	M-122, Laxmi Nagar	50.16	8220 x 50.16 x1/4 = 103079	1190000+ 103079	4+1	64654	47600	17054	Sheel Chabra (1 <sup>st</sup> ) Tasleem (2 <sup>nd</sup> )
7	1544/1	1690 02.04.19	R-210, Ramesh Park	27.86	8220 x 27.86 x1/4 = 57252	625000+ 57252	6+1	47758	37500	10258	Mohd Ateeb & Ors. (1 <sup>st</sup> ) Ajazuddin (2 <sup>nd</sup> )
8	1547/1	1756 03.04.19	2596, Guru Angad Nagar	61.03	8220 x 61.03 x1/4 = 125417	1370000+ 125417	4+1	74771	54800	19971	A.K.Sharma (1 <sup>st</sup> ) Varsha Chaudhary (2 <sup>nd</sup> )
<b>TOTAL</b>										<b>105013/-</b>	

PARA No. 02

(Ref: Audit Memo No. 06 dated 19/02/2021)

Sub: Short Collection of Stamp Duty & Registration Fee amounting to Rs. 3,65,637/- on GPA


Vide Circular No.F.1(92)/RB/Div.Com/HQ/2012/311-320 dated 12.11.2014 issued by the Inspector General of Registration, Department of Revenue, GNCT of Delhi, it is clarified under para 10(ii)(a)(b) that Sub Registrar is liable to look into the contents of the documents in order to ascertain the nature of documents and stamp duty chargeable on the same. It has been noticed that people are presenting the documents containing of Conveyance but in order to evade the stamp duty payable, the documents is prepared under the "General Power of Attorney".

Such kind of practice can be stopped when the Sub Registrar look into the nature and contents of the documents and stamp duty should be levied accordingly. If the documents presented for registration is titled as "General Power of Attorney" but its contents contains the following clauses then the same shall be deemed to be in the name of Conveyance and the Sub Registrar shall refer it to the concerned Collector of Stamps of adjudication of adequate stamp duty payable on it (these are some of the indicative clauses and not the exhaustive list of factors):-

1. The consideration has been paid on execution of the attorney
2. The Power of Attorney presented is "irrevocable" in nature.
3. The Power of Attorney empower Attorney to sell, gift, exchange or permanently alienate the immovable property and the consideration received thereof is receivable in the name of the Attorney and
4. The possession of the property has been transferred to the Attorney through General Power of Attorney.

During the test check of (Book-4) records, it has been noticed that General Power of Attorney executed attracts one or more clauses as referred above but nominal stamp duty of Rs.2300/- is charged from the Attorney resulting in short collection of stamp duty to the tune of Rs.3,65,637/- as per Annexure-I.

The cases referred in Annexure-I may be referred to the Collector of Stamps for adjudication of adequate duty payable on it, thereafter stamp duty may be recovered under intimation to Audit.

  
RAJIV SACHDEVA)  
IAO



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Annexure-1

List of Cases of loss of Govt. Revenue due to evasion/short collection of Stamp Duty on GPA

S. No	Book/ Vol. No.	Reg. No./ Address of the property	Locality/ Address of property	Area Land(L) Plinth(P) (sq.m.)	Circle Rate per sq.m. (Rs.)	Value as per Circle Rate	Rate of Duty	St. Duty & Reg. Fee payable (Rs.)	St. Duty & Reg. Fee paid (Rs.)	St. Duty & Reg. Fee short paid (Rs.)	Name of 1 <sup>st</sup> & 2 <sup>nd</sup> Party
1	175/4	362 03.05.19	201, District Centre, Laxmi Nagar	45.78	56640 8220	2592979 376312	5+1	178157	1150	177007	Nelofar Shujjan & Ors (E) Anil Tygal & Ors. (A)
2	176/4	410 20.05.19	44, Krishan Kuruj, Laxmi Nagar	58.52	56640 8220	3314573 481034	4+1	189780	1150	188630	Vijay Kumar Gogia (E) Mecna Taneja (A)
<b>TOTAL</b>								<b>367937</b>	<b>2300</b>	<b>365637</b>	

**PART-III****TEST AUDIT NOTE**

TAN No. 01

(Ref: Audit Memo No. 04 dated 17/02/2021)

**Sub: Improper maintenance of Cash Book.**

Rule 13 of Receipts and Payment Rules, 1983, prescribes instructions for handling cash by all Government Officers who are required to (a) receive Govt. dues and handle cash (b) perform the functions of DDO(with or without cheque drawing powers), or both

Rule 13(ii) provides that all monetary transactions should be entered in the Cash Book as soon as they occur and attested by the Head of Office in token of check.

Rule 13(iii) states that Cash Book should be regularly and completely checked. The Head of Office should verify the totaling of the Cash Book or have this done by some responsible subordinate other than the writer of the Cash Book and initial it as correct.

Rule 13(iv) states that at the end of each month, Head of Office should verify the cash balance in the Cash Book and record a signed & dated certificate to that effect

Rule 13(v) states that entries made in the Cash Book regarding remittances of receipts to the Govt. Account should be attested by the Head of Office

During scrutiny of Cash Book maintained by the SR-VIII-A, Preet Vihar, Delhi the following discrepancies have been noticed:-

There are no details of any instrument i.e. DD (Denomination, Date & Draft Nos. etc.)

1. There is only one side entry at the receipt side. There is no entry against the deposition of the same amount into the Govt. account. The day to day transaction of payment side is completely blank.
2. Neither opening balance nor closing balances have been worked out and recorded in the Cash Book.
3. There are no signatures of the cashier as well as Sub-Registrar / DDO on every page of the Cash book.

The above discrepancies may be rectified and compliance shown to next audit.



TAN No. 02

(Ref: Audit Memo No. 07 dated 19/02/2021)

**Sub: Non recording of certificate on the last copy of each volume**

As per Rule 12 of Delhi Registration Act, 1976, the consecutive number of copies of the documents in each book prescribed in Section 53 of the Act, shall commence and terminate with the calendar year and the Registering Officer shall certify after the last copy of the each volume, the number of copies pasted in that volume and the number of pages on which they are written. The Registering Officer shall also examine these entries and note in a certificate any error or defect that he may discover. If no copies have been pasted during the year in any of the volume, he shall certify to that effect.

During the test check of the record provided for the Audit period 2019-20, it has been noticed that the certificates as required to be recorded, as per the above mentioned provision, have not been recorded on the last copy of each volume by the competent authority of O/o Sub Registrar-VIII-A, Preet Vihar, Delhi.

The above discrepancies may be rectified and compliance shown to next audit.

  
RAJIV SACHDEVA)  
IAO

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**Current Audit Report  
(2020-22)  
PART-II**

During the course of current audit of **Sub Registrar-VIII A, O/o. D.C. (East), Govt. of N.C.T. of Delhi, L.M. Bandh, Shastri Nagar, Delhi** for the period from **2020-21 to 2021-22**, 36 audit memos were issued including 08 record memos & 05 observation memos, highlighting various irregularities . The 05 observation memos and 01 record memo have been converted into 06 paras and 01 TANs. One Reminder has been converted into NPR-Para No.06. The details are as under:

**Summary of Memos in the Audit period of 2020-2022**

(Amount in Rupees)

Audit Obs. Memo No.	Subject	Amount pointed out	Amount Recovered	Amount dropped on the basis of reply	Balance	Remarks
01	Pendency in finalization of Impounded cases causing loss of Revenue to the government	-	-	-	-	Para-01
02	Improper maintenance of Cash Book	-	-	-	-	Para-02
03	Non-recording of Certificate as per Rule 12 of Delhi Registration Rules, 1976	-	-	-	-	TAN-01
04	Evading of Stamp duty/ Registration Fee by Registration of General Power of Attorney	-	-	-	-	Para - 03
05	Non Confirmation of Lal dora Certificate at the time of Registration of Sale Deed	-	-	-	-	Para - 04
Record Memo.08	Cash Security/Fidelity Bond of Cashier/Store Keeper	-	-	-	-	Para-05
Reminder	Non Production of record	-	-	-	-	Para-06
	<b>Total</b>	-	-	-	-	

The Internal Audit Report has been prepared on the basis of information/records furnished and made available by **Sub Registrar-VIII, Govt. of N.C.T. of Delhi, L.M. Bandh, Shastri Nagar, Delhi** for the period from **2020-21 to 2021-22**. The audit disclaims any responsibility for any misinformation and/or non-information on the part of Audit.

  
**(SREENIVAS V.)**  
**IAO/Sr. A.O.**  
**Audit Party No. VI**



**PART II**  
**CURRENT AUDIT REPORT (2020-21 to 2021-22)**

**PARA No.01 (Ref: Audit Observation Memo No.01, dated 08/07/2022)**

**SUB :Pendency in finalization of Impounded cases causing loss of Revenue to the Government**

Test check scrutiny of Impound Register as provided to Audit by the SR-VIII-A, O/O DC (East), GNCT of Delhi, reveals that there were 16{sixteen} number of Documents which have been impounded by the office of SR VIII-A under Dy.Commissioner, District East pertaining to different Deeds viz., Partition, Relinquishment, G.P.A., Rectification, settlement, Sale Deed etc. for the period 2013-14 to March-2022.

Out of these,03 {Three} Documents have been found settled by charging additional Stamp Duty and Registration fee due to short payment of Stamp Duty. Balance 14 {Fourteen} Documents impounded as detailed below are found pending as on date of Audit:

S.No	Receipt No & Date	Property Details	U/S of IS Act 1899	Book No & Date (File No.)	Deed Type
1	3645 (DORIS No. 2935)	F.No.2/302, East End Apts. Mayur Vihar, Ph-I Extn, Delhi	NA	N. Available	Lease Deed
2	2272 12.4.2017	F.No. 306, Kirti Aptt Mayur Vihar Ph.I, Delhi	33	1934/Book-1 Vol.1003 Dt. 1.5.2017	Lease Deed
3	4027 16.6.17	280, Gagan Vihar, Delhi	33	B.No.1 Vo 1084 dt.18.8.17	Sale Deed
4	8505 13.12.2017	U-182/A, Vikas Marg, Shakarpur Delhi	33	B.No.1 6820//1182/162-178 dt. 15.1.2018	--
5	7118 10.8.2021	B-38, Kishan Kunj Extn, Laxmi Nagar	33	B.No.2 4025-46227 Dt.16.8.21	Sale Deed
6	7193 11.8.2021	B-003 Mayurdhwaj CGHS Plot No.60, IP Extn, Paharganj	33	4631-4633 Dt.16.8.2021	--
7	7192 11.8.2021	604, 605, 606, 607 Guru Ramdass Nagar Laxmi Nagar	33	4637-4639 dt.16.8.2021	--
8	7091 10.8.2021	R-175, 1 <sup>st</sup> Floor, J Extn, Laxmi Nagar	33	4628-4630 dt.16.8.2021	Lease Deed
9	6626 dt.29.7.2021	MB-158, 159, Master Block, Shakarpur	33	4622-4624 16.8.2021	Lease Deed
10	7199 12.8.2021	D-325, Gali No.11-12 Laxmi Nagar	33	4634-4636 16.8.2021	Lease deed



11	7405 24.8.2021	No.4 Bharti Artist Colony, Vikas Marg	33	4699-4701 24.8.2021	Lease deed
12	7394 24.8.2021	1, Nirman Vihar,	33	4693-4695 24.8.2021	Lease deed
13	7424 19.8.2021	Plot No.20, Gagan Vihar	33	4696-4698 24.8.2021	Lease deed
14	7403 24.8.2021	No.4, Bharti Colony, Vikas Marg	33	4702-4704	Lease deed

(1) As per the above-said Impound Register as provided by SR VIII-A, reasons for the following are not found:-

{i} Impounding the documents;

{ii} Pendency for settlement;

(2) Whether the above said documents have been impounded before Registration or after registration;

(3) Reasons for not mentioning value of each of the Impounded Document on record;

Reasons for the lapses may be provided to audit with documentary proofs.

**PARA No. 02 (Ref: Audit Observation Memo No.02, dated 11/07/2022)**

**SUB : Improper maintenance of Cash book**

As per Cash Book provided to Audit by the office of SR-VIII-A, it was observed that cash has been received towards Registration as well as certified copies, Inspection of documents, etc., under the Heads A & B Books on day to day basis. The said receipts are being entered in a Register as Cash Receipts Report without any authentication by any officer.

It was observed that the monies so received have been handed over to the DDO of office of Dy. Commissioner (East) and received a receipt for the same. The SR-VIII-A office has not maintained a cash book in a proper format nor has it ever been balanced on daily basis according to Government Accounting Rules/Receipts & Payment Rules, etc to find out daily balance, monthly balance of cash etc.

In this connection, record was not clear as to whether

- (i) the SR office has been receiving a Receipt in prescribed form TR-5/GAR-6 for the cash handed-over by them to the Office of the DC (East);
- (ii) there is any record to ensure / confirm that daily receipts of the SR office have been handed-over to the O/O of DC East on daily basis;
- (iii) all monies received in cash in respect of all transactions taken place on daily basis and if so, reasons for not showing all details of all such transactions properly in a systematic way in Cash Book instead of showing consolidated amounts, may be intimated to audit;

Reasons for not maintaining the cash book as per prescribed proforma GAR-3 could not be provided to Audit.

Same may be elucidated to Audit with documentary proofs.



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**PARA No. 03 (Ref: Audit Record Memo No.04, dated 18/07/2022)**

**SUB : Evading of Stamp duty/ Registration Fee by Registration of General Power of Attorney**

As per Revenue Department, GNCTD Circular dated 12.11.2014 and 26.07.2021 regarding guidelines under section 69 of Indian Registration Act , it was found mentioned that the documents are presented which contain the contents of Conveyance but, in order to evade the stamp duty payable, the documents are prepared under the title of "General Power of Attorney". If the documents presented for registration are titled as "General Power of Attorney" but its contents contain the following clauses, then the same shall be deemed to be in the nature of Conveyance and the SR shall refer it to the concerned Collector of Stamps for adjudication of adequate stamp duty payable on it :-

- (a) The consideration has been paid for execution of the Power of Attorney;
- (b) The Power of Attorney presented is 'irrevocable' in nature;
- (c) The POA empowers Attorney to sell, gift, exchange or permanently alienate the immovable property & the consideration received thereof is receivable in the name of the executants;
- (d) The possession of the property has been transferred to the Attorney through General Power of Attorney.

Further Order dated 26.10.2021 issued by Collector of Stamps, Mayur Vihar, it was mentioned that the Sub Registrar should be vigilant that any power of attorney which contain contents/clauses as mentioned in the Revenue Department's Circular dated 26.07.2021 should be sent to the Collector of Stamps for impounding and determination of stamp duty payable thereon.

On test check scrutiny of Book-IV of SR-VIII/A Preet Vihar, Delhi, it has been observed that in the following cases of GPA, for example, contained the clauses as mentioned in Revenue Department's circular dated 12.11.2014 and 26.07.2021 and immovable property changed hands but no stamp duty has been paid as per the circle rates of the property as per Revenue Department Notification dated 22.09.2014, 30.09.2021 and 30.12.2021.

Sl.No.	Reg.No./Book No./Vol.No./Date	Property Address (Delhi)
1	94/4/287 dt.09.03.2022	Flat No.205, Natraj Aptt., I.P. Extn.,
2	98/4/287 dt.10.03.2022	Flat No.114, Block A, Natraj Vihar, I.P. Extn.
3	99/4/287 dt.10/03/2022	Office No.G.02, Sikka complex, Plot 10 Community Centre, Preet Vihar
4	107/4/287 dt.14/03/2022	Office No.F-203/7, Aditya Commercial Complex, Plot 7, community Centre, Preet Vihar
5	75/4/286 dt. 28.02.2022	415-16, Roots Tower, Plot No.7, District Centre, Laxmi Nagar

Facts & figures as sought vide Memo No.04 dated 18.07.2022 were not confirmed and reasons for the lapses in this regard were also not provided to Audit.

Same may be elucidated to Audit.



**PARA No. 04 (Ref: Audit Record Memo No.05, dated 18/07/2022)****SUB : Non Confirmation of Lal dora Certificate at the time of Registration of Sale Deed**

As per Para 02 of Minutes vide No.F.1/50/Dev.Comm/Hq/Reg/2011/98 dated 23.03.2011 issued by Revenue Department, GNCTD, All the Sub-Registrars were directed that before registering the property of Lal Dora/Extended Lal Dora, Sub Registrars should confirm that the applicant has submitted Lal Dora certificate/Extended Lal Dora Certificate in his/her name of the property in question.

During test check scrutiny of the record provided to Audit for the Audit period it was observed that following properties mentioned as Lal Dora/Extended Lal Dora have been registered without confirming the Lal Dora/ Extended Lal Dora Certificate in the name of Applicant of the property concerned:-

Sl.No.	Reg.No./Book No./Vol.No./Date	Name of First /Second Party	Property Address
1	541/4/251dt. 09.04.2021	Vijay Kr. Gupta/ Abhishek Arora & Sourabh Arora	Lal Dora, village Mandoli, Delhi-93
2	647/4/254 dt.17.06.2021	Sunil Kr. Gupta/ Manish Kr. Aggarwa, Gauri Shankar Aggarwal	Kh.No.122, Village Mandoli, Sewa Dham Road
3	808/4/225 dt. 01.10.2020	Dolly / Sunita Devi	Sarpanch ka Bara, Mandwali Fazalpur

Facts & figures as sought vide Memo No.04 dated 18.07.2022 were not confirmed and reasons for the lapse in this regard were also not provided to Audit.

Same may be elucidated to Audit.

**PARA No. 05 (Ref: Audit Record Memo No.08, dated 15/07/2022)**

Sub : Cash Security/Fidelity Bond of Cashier/Store Keeper

As per Rule 306 (1) of GFR 2017 every Government Servant whether Gazetted or Non-Gazetted who is entrusted with the custody of cash or stores shall required to furnish security.

Further as per Rule 306(3) of GFR 2017 " In case where the said security is furnished in the Form of Cash, the Security Bond should be executed in Form GFR-14 and in case where the said security is furnished in form of Fidelity Bond the security bond should be in the form GFR-17". The same could not b shown to Audit.

The Cash Security/Fidelity Bond in respect of Cashier/Store Keeper may be shown to Next Audit.



**PARA No. 06 (Ref: Audit Observation Memo No.07, dated 06/06/2022)****Sub:- Non-Production of Records.**

The following records for the Audit period were not provided to Audit for the Audit period :-

1. Books alongwith Index maintained during Audit period
2. Cash Book/Challan files along with TR-5 issued and any other acknowledgement for Receipts.
3. Stock Register of Receipts Books/TR-V
4. Details of last Audit conducted by AGCR alongwith a copy of Latest Audit report.
5. Details of Fine imposed, if any, during the Audit period for delay in presentation of cases etc.
6. Number of Cases of the Registration of the Property which does not fall under the jurisdiction of SR and not registered following Section-28 of Registration Act-2008
7. Remission of Stamp duty allowed to Charitable Institutions during the Audit period;
8. Fidelity Bond of Cashier and officials/persons dealing with Receipts of Sensitive documents;
9. Catalogue of permanent records;
10. Sanctioned Strength and Men in position and Vacancy Position of SR-VIII along with distribution of work among the officials;
11. Name(s) of Sub-Registrar (s) who held the post during the Audit Period;
12. Whether all the Instruments registered in this office during and prior to the period of audit have been pasted in the books (Book 1,2,3 & 4). Pendency, if any, may be provided with reasons thereof;
13. Details and Register of unclaimed documents.
14. Applications received for inspection of records, copying and searches;
15. Whether action has been taken by the Registering Officer to get the valuation fixed by Public Works Authorities or by a separate committee in respect of buildings of special nature (e.g. factory building cinema theatre etc.);
16. Register of cases referred to the District Registrar for determination of market value under 47A of the Stamp Act;
17. Register of cases kept for Registration under section 35 of the Indian Stamp Act;
18. Instruments on which exemption offered in respect of stamp duty and registration fee during the year 2020-21 and 2021-22 may furnish to audit along with a copy of relevant circulars/orders;



(SREENIVAS V.)

IAO/Sr. A.O.

Audit Party No. VI

**PART-III**  
**TEST AUDIT NOTE**

**TAN No. 01 (Ref: Audit Observation Memo No. 03 dated 18.07.2022)**

**SUB : Non recording of Certificate as per rule 12 of Delhi Registration rules, 1976**

As per Rule 12 of Delhi Registration Rules, 1976, the consecutive number of copies of documents in each Book prescribed in Section 53 of the Act shall commence and terminate with the calendar year and the Registering Officer shall certify after the last copy of each volume, the number of copies pasted in that volume and the number of pages on which they are written. The Registering officer shall also examine these entries and note in a Certificate any errors or defects that he may discover. If no copies have been pasted during the year in any of the volume, he shall certify to that effect.

During test check of the record provided to Audit for the Audit period 2020-21 & 2021-22, it is observed that such certificate was not found recorded on the last copy of any of the volumes by the Registering Officer.

Reasons for the lapse in this regard was not provided to Audit by SR.VIII-A.

The above shortcomings/lapses may be rectified and shown to the next audit.

  
**(SREENIVAS V.)**  
**IAO/Sr. A.O.**  
**Audit Party No. VI**