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GOVERNMENT OF N.C.T. OF DELHI
4TH LEVEL, C- , DELHI SECTT,
I.P. ESTATE, NEW DELHI-110002

Sub: - Internal Audit Report on accounts of Dy. Commissioner Office (Distt. Central), 14, Darya Ganj, Delhi-110002, for the period 2020-22.

INTRODUCTION

The Accounts of Dy. Commissioner Office Distt. Central), 14, Darya Ganj, Delhi-110002 (1752/15), for the period 2020-22 were test audited w.e.f. 05-01-2023 to 11-01-2023 (05 working days) by the Audit Party No- XXI comprising of Sh. Hari Ram, AAO/I.A.O, and Sh. Chander Shakher, ASO.

AIMS AND OBJECTIVES

The Office of the Dy. Commissioner (Central), 14, Darya Ganj, Delhi was established during the year 1997. After the formation of 09 Districts, two more District were formed from 2012 and now there are 11 district in the area of NCT of Delhi. The office of the Dy. Commissioner (Central) is responsible for the implementation of Schemes.

Further, certificates of Sc/ST/OBC/Income/Domicile and Surviving Certificate, etc. are also being issued by the Department and marriage Registration of the people living in the area is also done by the department. There are three SDM offices viz., Civil Lines, Karol Bagh, Kotwali and two Sub- Registrar offices i.e. SR-I Kashmere Gate & SR_III- asaf Ali Road under the Central District.

The following Officers/Officials had held the charge of the respective posts during the audit period 2020-22 :-

HEAD OF DEPARTMENT

S.No.	Name of Officer	Designation	Period	
1	Ms. Nidhi Srivastava	IAS	9/9/2020	6/8/2020
2	Sh. Aarav Gopi Krishna	IAS	7/8/2020	5/3/2021
3	Ms. Aakrti Sagar	IAS	6/3/2021	29/04/2022
4	Ms. Sonika Singh	DANICS	30/04/2022	Till date

HOO

S.No.	Name of Officer	Designation	Period
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1	Sh. Rajeev Singh	DANICS	18/12/2019	Sept. 2020
2	Sh. Nagendra Shekhar Pati Tripathi	DANICS	18/09/2020	26/07/2022 (Suspended)

DDO				
S.No.	Name of Officer	Designation	Period	
1	Sh. Neeraj Kumar	AAO	1/8/2016	31/03/2022

Cashier				
S.No	Name of Officer	Designation	Period	
1	Sh. Ashish Kumar	Jr. Asstt./ Cashier	4/9/2018	11/4/2022

STAFF POSITION AS ON 11.01.2023

As per the record available in the office of District (Central), the vacancy position is as under:-

S.No.	Name of Post	Sanctioned Post	Filled			Vacant	Remarks
			Regular	Contractual	Total		
1.	District Magistrate	1	1	0	1	0	
2.	ADM	1	1 (Suspended)	0	1	0	
3.	SDM	3	3	0	3	0	
4.	Supdt	1	4	0	4	0	2 Sub-Registrar and 2 Tehsildar drawn the salary
5.	Tehsildar	3					
6.	S.O	1	1	0	1	0	
7.	SA	3	1	0	1	2	
8.	Accounts Officer	1	1	0	1	0	
9.	A.A.O	1	1	0	1	0	
10.	Naib Tehsildar	2	2	0	2	0	
11.	Head Clerk/ASO	4	4	0	4	0	
12.	UDC/Sr. Asstt.	19	3	16	19	0	16 DEO
13.	LDC/Jr.Asstt.	16	8	8	16	0	8 DEO
14.	Asstt.	1	0	0	0	1	

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	Programmer						
15.	P.S/ Steno(Gr.-I)	1	1	0	1	0	
16.	P.A/Steno Gr-II	3	1	0	1	2	
17.	Steno Gr.-III	2	1	0	1	1	
18.	Legal Asstt.	1	0	0	0	1	
19.	Reader	1	0	0	0	1	
20.	PSO/Wireless Operator	1	0	0	0	1	
21.	Kanungo	1	1 (Suspended)	0	1	0	
22.	Patwari	5	2	0	2	3	
23.	Bailiff	8	2	0	2	6	
24.	Drivers	6	1	0	1	5	
25.	Peon	10	5	0	5	5	
26.	Farash	1	0	0	0	1	
27.	Chowkidar	1	1	0	1	0	
28.	Sweeper	1	1	0	1	0	
29.	D.R	1	1	0	1	0	
	Total	100	47	24	71	29	

BUDGET ALLOCATION AND EXPENDITURE FOR THE YEAR 2020-22

(In Lakh)

In (Rs.)				
S. No.	Financial Year	Budget Allocated	Expenditure	Saving/Excess
1	2020-2021	738570000	516478044	222091956
2	2021-2022	984230000	819705620	164524380

Statutory Audit

As informed by the Office of The Dy. Commissioner Office Distt. Central), 14, Darya Ganj, Delhi, Statutory Audit of this department has been conducted by the AGCR upto 31.03.2022.

Maintenance of Records

The maintenance of records of Office of The Dy. Commissioner Office Distt. Central), 14, Darya Ganj, Delhi, for the period 2020-22, was found satisfactory subject to observations made in the Current Audit Report and in Test Audit Notes.

Part-I

Old Audit Report

There were 44 Outstanding Audit Paras involving recovery of Rs. 1,55,101/- in respect of the Dy. Commissioner Office Distt. Central), 14, Darya Ganj, Delhi. 01 Para i.e. Para no. 7 (2019-20) taken a fresh and remaining 43 Audit Paras have been including in the current audit report as Part-I with the recovery of Rs. 1,55,101/-.

No. of paras outstanding

Sr. No.	Year	Total Paras	Para Settled	Para no. of Settled paras	Outstanding paras with para no.
1	1997-1998	2	Nil	Nil	01,,03
2	1998-2009	7	Nil	Nil	2,3,5,6,7,9,10
3	2009-2014	3	NIL	NIL	01,02,05
4	2014-2016	4	NIL	NIL	3,4,6,7
5	2016-2017	9	NIL	NIL	1,2,3,4,8,9,11,14,15
6	2017-2018	10	NIL	NIL	1,2,3,4,5,7,8,10,11,2
7	2018-2019	2	NIL	NIL	3,5
8	2019-2020	7	01(Taken a fresh)	Settled para no.7	1,2,3,4,5,6,
	Total	44	01(Taken a fresh)		

(A) Details of Old Recovery

Para no.	Year	Amount of Recovery (in Rs.)	Recovery made	Balalnce
		Nil		

C Shukla
ASO

Rp

PART - I (OLD REPORT)

Old Report

Part - I

Para ①

OLD Report

Para I Vada - Para No 1

Para-7 (Ref. Memo No. 15 dt. 25-8-1998)

Licence Fee

Vide Land Building Departments Circular No. 3725-3850 dt. 17-12-1996, licence fee has been revised from 1-7-1993. But pre-revised licence fee is being deducted in the following cases.

Name of Officer/ Official	Address	Revised licence fee	Recovery from 1-7-1993
SH. S. N. Srivasta, D. C.	Flat No 38	150	158
" G. Kailesh	G. Kailesh	8	8
" Tilak Raj, Driver	1152-Gulabi Bagh	80	85
" Guru Pratap Singh, L.D.C.	126-Gulabi Bagh	45	47
" Ram Narain Shah	Gr. No. 88 Gula- bi Bagh	45	47
SH. Bhagwan Shabai	417-Gulabi Bagh	45	47
" Ram Dulare, Ba- liff	1329-Kalyan Vas	45	47
" Vikram Singh, Peon	1465-Kalyan vas	45	47
Total.			Rs 1426

(i) As per Rule, entitlement of Type-IV Govt. accommodation is for these drawing pay not less than Rs. 2800/- in the pre-revised scale and if a Govt. Servant is allotted of a type higher than his entitlement on his own request three times the flat rate of fee will be charged. But the following officers were allotted type-IV accommodation whose pay in the pre-revised scale was Rs. 2060/-

- | | |
|--------------------------|---------------------------------------|
| Name of Officer | Govt. Accommodation |
| 1. Sh. Raj Kumar, SDM | A-7, Delhi Admn. Flats
Model Town. |
| 2. Sh. Pankej Kumar, SDM | 2036-Gulabi Bagh. |

Normal licence fee of Rs. 158/- is being deducted from them, which needs allocation.

Recoveries may be made after due verification of type of accommodation and date of allotment etc. and compliance may be shown to audit.

270
60
730

260
15
335

320

Handwritten notes and stamps including '91', '78', '27', '54', and '99'.

39 mile
SAC

Lab-2
Para-2
Ref. No. 17 Dt. 25-8-98
Log books

During the course of audit only three Log books in respect of vehicle Number DLICF 4789 DL6C-C-0111 and DLICF 4758 were produced to the audit following observations have been made during the scrutiny, the compliance of the same may be shown to the audit.

audit No. 1825-26 dt. 15.3.1

- 1) Log book in respect of vehicle number DLICF 4759 is not page numbered and paging certificate on the first page of the both log books have not been found recorded under proper abbreviation.
- 2) History sheets of the above vehicles have not been produced to the audit for scrutiny.
- 3) The Average running mileage covered per litre of vehicle is the end-of-a required to be worked out at the end of each month in the log book, but the same has not been worked out.
- 4) The entries in regards to POL drawn from time to time have not been found recorded in the log books.

Para-2

Para No 2

Para-2 - Some books
6. Sh. M. C. Dhaundiyal, Patwari

2

Para NO 2

Para No. L

The official was allowed the following scale of E.O.L.

7-5-90 to 20-7-90	- 75 days
2-3-92, to 16-5-92	- 68 days

(Contd...3)

89
 14
 16
 81
 97
 59

There is no specific entry in the S. Book as to whether the above leave is on Medical grounds and the same will count as qualifying services or not. If the above leave is on personal ground his increment also is on personal ground his leave may be deferred and as per rule.

7. Sh. Jitender Kumar, L.O.C.

After adding E.Lr Credit of 15 days for the half year ending 1-7-92 to 31-12-92 with the opening balance and 95, the balance shown as 185 instead of 110 days.

8. Sh. Lal Singh, S.O.M.

As per entries in the service book the officer's pay was as follows :-

<u>Date</u>	<u>Pay</u>	<u>Post. Held</u>	<u>Pay Scale</u>
1-2-93	2420	Supdt. P-25 V-4	1640 - 2900
1-2-94	2480	-do-	-do-
5-1-95	2600	F.S.O. by Transfer on deputation	2000 - 3200
1-1-96	2600	-do-	-do-
1-3-96	2675	Supdt./C.D.P.D. Promotion	2000 - 3500

Vide directorate of social welfare's pay order No. FD (20)-96-D&W/SSM/ 29153-95 dt. 15-7-96 his pay on promo to the post of Supdt. C.D.P.D w.e.f. 1-3-96 was fixed with ref to his pay of 1640 - 2900 as follows :-

(Contd...4).

88 (26)

25
 37/2
 24/2
 88
 76
 49/2

Pay on 1-2-96 2600
 1-3-96 Add one national increment 75

 2675
 pay fixed in the higher scale
 of 2000 - 3500 Rs 2750

But while fixing his pay as per recommendation of Vth Pay Commission his pay as on 1-1-96 was fixed with reference to the pay of deputation post as follows :

Pay Scale

6500 - 200 - 10500

1-1-86 - 8100
 1-3-96 - 8500
 1-3-97 - 8700
 1-3-98 - 8900

As per explanation given in Rule 3 if revised pay rules existing pay includes the scale applicable to the post which he would have held but for his being on deputation, or officiating in a higher post. As such the above fixation is not in order it would have been as follows :-

<u>Date</u>	<u>Pay</u>	<u>Pay Scale</u>	
1-1-96	7775	6500 - 175 - 9000	1600
1-2-96	7950 (Interim)	-do-	
1-3-96	8300	6500 - 200 - 10500	
1-3-97	8500	-do-	
1-3-98	8700	-do-	

Over Payment including H.R.A. and D.A. works but Rs. 2411/- upto Aug. 1998. Entries of taken on strength in D.C. Office also not recorded in service book.

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9. Sh. S.N. Srivastava i.o.c.

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Further The officer was drawing Spl. Pay of Rs. 500/- upto Nov 1997. While fixing pay in the revised scale as recommended by 5th pay commission. The pay was fixed from 1-1-96 after merging Spl. Pay with basic pay. As per revised Pay Rules 7(1)B of 1997 in the case of employees who are in receipt of Spl. Pay in the existing scale which has been recommended for replacement of pay without Spl. Pay, such Special pay has to be merged with existing pay. As per clause "C" of rule 7(1) in those cases the Spl. Pay has been replaced in the revised scale with corresponding allowance at the same rate or different rate; the allowance at the new rate as recommended shall be drawn. No orders for treatment of Special Pay in the above case was shown to audit as such it needs elucidation. Entries of strength in D.C. officer also not as recorded in service book.

Compliance to above irregularities may be shown to audit letter and verification.

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- A circled number '95' at the top right.
- A circled number '87' below it.
- A circled number '75' to the right of '87'.
- A circled number '87' with a diagonal line through it below '87'.
- A circled number '75' with a diagonal line through it to the right of the crossed-out '87'.
- The initials '48/c' written below the crossed-out '87'.
- A signature or scribble above the crossed-out '87'.



Para No-03

Para 4

Ref Memo No. 7 dt. 19-08-1998

Consumable/Non-Consumable stock registers.

During scrutiny of stock registers the following irregularities/discrepancies have been noticed:

- 1. Stock items of furniture, office equipments etc. does not appear in the stock register.
- 2. Non-consumable stock register is not prepared in prescribed register/format with details of purchase bills no. amount quantity with progressive totals till condemnation and final disposal of obsolete items.

3. Purchase of following items does not appear in the stock register

a) Vids Bill No: 297 dt. 30-03-98 :- 408 Sq.Mt. of carpet was purchased for Rs. 2150/- and 5.-Scepteria for Rs. 2500/-.

b) One heater purchased for Rs. 325/- vide bill no. 253 dt. 09-03-1998.

4. Brand name, size etc., of non-consumable item not shown in stock register, Eg. Brief case 3 Nos. Dunesay brief case costing Rs. 1555/- was purchased on 20-03-98 and 10 Nos. hot air blower for Rs. 5600/- on 2-3-1998.

5. After issue of Non-consumable items reduced balance was shown in the non-consumable stock register instead of progressive total at every purchase.

- 1: Wooden chair High back page-8
- 2: Brief Case P/2
- 3: Calculators P/21

6. Lumpsum issue of stores in excess quantity was noticed in the following cases:-

a) Tea Set :- 4 sets of Tea set was purchased on 23-02-1998 and issue shown as following:-

SQM(KB)	- 1
SQM(PG)	- 1
JAG	- 1
UC(C)	- 1

4

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Again after a lapse of 2 months the set was issued through Non-consumable stock Register P/17.

21/5/98	SDM(DG)	- 1
	DC (C)	- 1
	SDM(KB)	- 1
	SDM(PG)	- 1

4
6 Nos.

b) Stapler Machine P/15 6 Nos. Stapler Machine each costing Rs.39/- was shown issued to PA to DC in a span of 2 months.

26-02-98	- 2
27-02-98	- 1
20-03-98	- 3

6 Nos.

c) Towel 24 Towel each costing Rs.128/- was shown issued as follows:-

<u>DATE</u>	<u>To whom issued</u>	<u>Qty</u>
24-02-98	SDM(KB)	3
26-02-98	SDM(PG)	3
03-98	ESH, Br.	2
20-03-98	SDM(DG)	2
20-03-98	JAC	2
20-03-98	Driver	2

14 Nos.

d) 55 reams of Photo copies paper was shown issued even 8 to 10 reams at a time.

7. a) Non-Consumable items like call ball, Stapler machine etc., appear in consumable stock register and consumable items like glass tumbler appears in Non-Consumable stock Register.

b) No electronic typewriter appears as per Stock Register but lumpsum issue of 10 ribbon was shown and 40 ribbon costing Rs.11,600/- purchased on 20-03-98 was still lying in stock.

c) Computer furniture for Rs.10,25/- was purchased on 19-06-97 but no computer was found in stock as per.

d) 55 Reams of Photocopying paper was shown issued in Feb. & March '98 but no Photocopying Machine as per Stock Register.

e) Receipt was not obtained after issue of stores from the recipients and indent not shown to audit. Compliance to above irregularities may be shown to audit with proper justification in each case.

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DATE

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78
84
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115
4/5/4

83 97
70
78
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44c

Page 5

Para No. 04

Para - 12 (Ref. Memo No. 5, dt. 23/06/98)

Subj: Contingent paid Vouchers.

During the course of audit, while scrutinizing the contingent paid vouchers following observations have been made, the same may be rectified or be regularised from the competent authority under intimation to the auditors

1. General Financial Rules and circular issued by Finance Department time to time stipulates that sealed quotations should be invited whenever purchases exceeded Rs. 1000/- and order should be executed after preparing of comparative statement under the signature of the purchase committee, but it has been noticed that such formalities have not been observed for the following purchases. Relevant papers/quotations if any, may be shown to the auditors.

1. CB-270 dt. 25/03/98 Rs. 1400/- Gulshan Photo services
--- for photo
2. CB-297 dt. 30/03/98 Rs. 24000/- J.K. Traders --- for Furniture.
3. CB-187 dt. 31/03/98 Rs. 61145/- J.K. Traders --- for Furniture etc.
4. CB-102 dt. 21/11/97 Rs. 2145/- Universal Motors --- for Vehicle Repair.
5. CB-265 dt. 25/03/98 Rs. 121905/- Super Tent & Furniture
--- for Tent.
6. CB-196 dt. 5/02/98 Rs. 22511/- Symph Mark --- for photo machine
7. CB-197 dt. 5/12/98 Rs. 2419/- Universal Motor
--- for Vehicle.
8. CB-238 dt. 25/02/98 Rs. 30776/- Rahtagi Traders
--- for Vehicle.
9. CB-242 dt. 9/03/98 Rs. 29841/- Rahtagi Traders
--- for Vehicle.
10. CB-266 dt. 25/03/98 Rs. 5975/- J.L. Photo --- for photo
11. CB-267 dt. 25/03/98 Rs. 24567/- Rahtagi Traders
--- for Vehicle
12. CB-273 dt. 25/03/98 Rs. 6725/- Chandu Press for Printing
13. CB-270 dt. 25/03/98 Rs. 40400/- Rightway advertisement
for Bannots etc.
14. CB-277 dt. 25/03/98 Rs. 8150/- Modern Printer
for printing work
15. CB-283 dt. 25/03/98 Rs. 5380/- J.K. Traders for Wooden/
Board etc.

38C
 62
 76
 66
 68
 48/c

	Bill Amount	Amount with Sur-Charge	Surcharge
ii. <u>CB-206 dt. 10/02/97 A-1414/-</u>	1374	1414	40
iii. <u>CB-217 dt. 18/02/98 A-355/-</u>	946	956	20
iv. <u>CB-178 dt. 18/03/98 B-2271/-</u>	2133	2203	70
v. <u>CB-259 dt. 18/03/98 B-21154/-</u>	1114	1154	40
vi. <u>CB-179 dt. 20/01/98</u>	2267	2197	70
vii. <u>CB-28 dt. 05/09/97 A-6181/-</u>	3714	3614	100
	2297	2367	70
viii. <u>CB-90 dt. 09/09/97 A-5523/-</u>	2916	2986	70
	1450	1490	40
ix. <u>CB-25 dt. 18/03/98 B-2271/-</u>	1183	1223	40
x. <u>CB-259 dt. 18/03/98 B-1154/-</u>	1114	1154	40

4. It has been observed that DC (Central) has department account with Ex. Engineer, F.M.O., MSO. Bldg. for billing of Petrol, Diesel, etc. Under Petrol supply scheme, Petrol is being taken regularly from Ex. Engineer (FMO). It has been noticed that simultaneously private account with Chedha service station is also running and petrol is being taken from chedha service station avoiding Govt. billing station. Necessity for operating private account may be explained to the audit.

JAO

5. CB-276 dt. 25/03/98 A-119,782/-

Advertisement service was taken from Hindustan Times, Hindustan Hindi, Pathadar, Nileb and Hindu through Ram Advertising services. The advertisement should be on DAVP rates and is required to verify by the information & publicity department of Kaira Govt. It has been observed that ss, Dto. of information & publicity has verified the rates of advertisement except the rates of Hindu, but the



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payment was made for the service of Hindu without verification of rates. Reason for the same may please be explained to the auditor.

Needful may be done under intimation to audit please.

1/26

21/11
1/11

(65)

4/11
7/11

80
98

(67)

~~SCAPY~~

PART - II (B) : CURRENT AUDIT OBSERVATIONS

(The current audit period was for the period 1998-09)

Page No. 1

(1998-2009)

Page No. 5

Subject: Cash Book (Ref Memo No. 1 & 22 1/97)

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1. **"B" category cheques not entered in Cash Book** - Every cheque received in the name of DDO under B Category is required to be entered in the cash book and its subsequent disbursement/refund to be shown on the payment side as per requirement. This is mandatory for proper maintenance of the Govt account. During test check it was observed that the B category cheques received in the name of DDO were not entered in Cash-Book as per details given under :-

S.No	Bill No & date	Amount (Rs.)	Cheque no & date	Particulars of Payment
1	CB-420 dated 08.03.06	3,375/-	332611 dated 16.03.06	Refreshment charges Bhagidari
2	CB-430 dated 16.03.06	1,830/-	332630 dated 21.03.06	Petty expenses
3	CB-484 dated 31.03.06	4,60,00,000/-	332737 dated 31.01.06	Payment to Roits victims.

The detailed voucher against which the payment was drawn from the PAO was not available/shown to Audit. Non following of the financial rules in drawl of cash from the Govt account and non obtaining a proper receipt of payment is a serious violation of the financial rules. Subsequently DDO vide his letter dt.12.6.2009 has informed that the cheque for Ra.4.60 crores was returned back to PAO for cancellation, but no related document indicating the returning of cheque to PAO and its subsequent cancellation by the PAO was available on record. However a certificate of cancellation is being now obtained from the PAO concerned. Reasons for not following the Rules be explained to audit.

Receipt collected but not deposited promptly in Government account - Every Government receipt collected must be entered in Cash Book and deposited in Government account as early as possible (Preferably within 3 days). During test check it was observed that receipts collected were not being deposited into the Government account regularly and promptly and were kept in hand for 13 to 151 days which was violation of Receipt & Payment Rules and may attract misuse of Government receipts. Details of cash retained in hand without any justification are given as under:-

S. No	Date of Receipt	Receipt No.	Amount	Date of Deposit in Govt A/C	Delay in No of days
1	18.08.03	91323	44574	09.09.03	23 days
2	05.08.03	91305-86	9014/-	25.08.03	20 days
4	09.09.03	91357	7325/-	23.09.03	14 days
5	10.09.03	91358	6540/-	03.10.03	24 days
6	29.09.03	91379	5382/-	14.10.03	15 days
7	16.10.03	243714	5304/-	30.10.03	14 days
8	20.10.03	243722	5411/-	04.11.03	15 days
9	22.10.03	243726	4743/-	04.11.03	13 days
10	20.02.04	243914	6704/-	12.03.04	21 days

S. No	Date of Receipt	Receipt No.	Amount	Date of Deposit in Govt A/C	Delay in No of days
11	23.02.04	243914-A	6181/-	15.03.04	21 days
12	03.03.04	243935	6676/-	31.03.04	28 days
13	17.03.04	243966	5539/-	05.04.04	19 days
14	20.04.04	244018	4218/-	05.05.04	15 days
15	19.05.04	244052	5921/-	04.06.04	16 days
16	01.10.04	244255	3578/-	26.10.04	25 days
17	04.10.04	244257	3046/-	26.10.04	22 days
18	14.12.04	244350	3716/-	28.12.04	14 days
19	19.08.05	244773	1787/-	08.09.06	20 days
20	22.08.05	244774	6766/-	08.09.06	17 days
21	26.08.05	244783-84	7791/-	08.09.06	13 days
22	27.09.05	244840	3608/-	21.10.06	24 days
23	02.02.06	241213-17	700/-	15.02.06	13 days
24	13.02.06	241219	100/-	28.02.06	15 days
25	06.03.06	241256-263	66568/-	17.03.09	11 days
26	29.09.08	525-26	5460/-	11.11.08	43 days
27	24.08.07 to 27.08.07	243224 to 243229	14405/-	09.01.08	134 to 137 days
28	29.08.07 to 07.09.07	243230 to 243244	750/-	17.01.08	113 to 140 days
29	29.08.07 to 07.09.07	243231 to 243245	16790/-	17.01.08	131 to 140 days
30	10.09.07 to 14.09.07	243246 to 243257	13512/-	29.01.08	147 to 151 days
31	26.09.07 to 27.09.07	243269 to 243273	14991/-	11.02.08	137 to 138 days

Reasons for retaining the Government receipts in hand for an abnormal longer period in violation of the R&P Rules be explained to audit.

- An amount of Rs.740/- was shown received against bill no.419 dt.08.03.06 vide cheque no.332739 on 31.03.06; but as per Bill register, the amount of bill was Rs.6490/-. The difference needs to be explained.
- On the payment side an amount of Rs.24762/- was shown adjusted by PAO-VI out of undisbursed amount of Jhuggi Fire Victims on dt.31.3.06. But no detail of bill against which the amount was adjusted was indicated in Cash-Book. Kindly explain against which bill the amount of Rs.24762/- has been adjusted by the PAO. Adjustment/Retroachment slip, if any, issued by the PAO be shown to Audit.
- Details of undisbursed amount at the close of each month as required under R&P Rules indicating bill no./Date, Amount, DOE, Particulars of un-disbursed amount, Amount remaining undisbursed and its date of payment were not being maintained, which has resulted in over-retention of Government money beyond 90 days. For example - An amount of Rs.884000/- was drawn from Government account vide bill no.RB-113 dt.20.06.05 out of this amount of Rs.208000/- was kept undisbursed up to 31.03.06 i.e. 259 days in violation of R&P Rules. Reasons for non-following of Receipt and payment Rules be explained to audit.
- Cash-Book left blank from page no.67 to 157 which is misuse of Government money.
- Total were not being got checked by an independent person other than the writer of the cash book.
- No details of cash/cheques in hand at the closing the each month were being given along with the physical verification certificate.

Para-3

Para-3

Para-3 (1998-2009)

Para 06

Subject: Relief to Kashmiri Migrants-Irregular Payments (Ref Memo No.144-1A07)

Relief on monthly basis @ Rs.1000/- each to 348 Kashmiri Migrants consisting of 96 families was being distributed by the DC (Central) office. Total expenditure during the last 3 years was as under: -

S. No	Fin. Year	Budget (Rs. In Lakhs)	Actual Expenditure (Rs. In Lakhs)
1	2006-07	37.50	37.45
2	2007-08	31	49.77
3	2008-09	40.50	40.43
Total-			127.65

As per instructions contained in circular No.F.1/J&K/Relief/2000/603 dt.24.11.2000 issued by the Divisional Commissioner office, verification on quarterly basis of all the Kashmiri Migrants living in respective area is necessary so that the eligibility of every migrant is checked. Further as per para 10 of the Relief policy, migrants whose family income was Rs.5000/- P.M. were only entitled for the relief and as per Para 22 of the policy verification from the concerned DM of neighboring states where migrant was living is necessary before release of monthly relief.

During test check of relief cases to Kashmiri Migrants, it was observed that the necessary verification of residency of the claimants was not being done since last so many months which was a violation of the guidelines.

The last verification in Karol Bagh area was got done in Nov-Dec.-2006 and as per verification report of the bailiff, Two candidates named Mymoona Akhtar, 7/27 Old Rajinder Nagar and Karan Singh, Q-2, Parshad Nagar, New Delhi were not found residing at their declared address.

Accordingly name of Smt. Mymoona Akhtar was struck off from the list, but the name of Sh. Karan Singh has not been deleted from the list till date. Consequently payment amounting to Rs.96000/- (Rs.1000/-x3x32) has been made through BCS to such migrant whose whereabouts are not known and is not a resident in the area.

On further scrutiny of the sanction order of all the 3 Division in area it was noticed that out of total 96 families, only 26 were living in the area, 19 were living outside the area of Central District and 51 families were not residing in Delhi. These 51 families were living in Gurgaon, Faridabad in Haryana or Noida, Ghaziabad etc. in-U.P. Verification letter in respect of 18+26=44 families living outstation were sent to concerned SDMs in Feb/March-2005 but reply in respect of none of these families were received in DC (c) office.

Under these circumstances payment to such migrant families who were not residing in Delhi was in violation of the policy for grant of relief to Kashmiri migrants and an avoidable expenditure of Government of NCT Delhi. One such case of double relief payment in respect of Sh. Roshan Lal S/o Sh. Nand Lal resident of 1782-A, Jain Nagar Kirti Road, Delhi was detected in December 2003. He was also drawing relief from Jammu also. Further since no verification about residence/relief etc. in respect of such families is being done, possibility of double payment from the respective State Government can not be ruled out. Case files relating to Darya Ganj Division was not shown to audit.

Although the same irregularity was pointed out during last audit but no remedial measures have been taken by the Department. Reason for making payment in violation of guidelines needs to be explained.

Para-4

Part-4

Part No. 3 (1998-2009)

Para 07

Handwritten notes and stamps: 76, 71, 70, 72, 73, 74, 75, 76, 77, 78, 79, 80, 81, 82, 83, 84, 85, 86, 87, 88, 89, 90, 91, 92, 93, 94, 95, 96, 97, 98, 99, 100.

Subject: Payment of Rs.72537/- from contingencies on appointment of Driver in violation of Rules (Ref Memo No.07 & 29.1.07)

As per delegation of enhanced financial powers to HODs circulated vide Finance (Account) Department, GNCTD letter no.F.8/3/2000-AC/dsfa/41 dated 10.01.07, no powers to HODs have been delegated for payment to staff from contingencies.

During test-check, it was observed that the department incurred an expenditure of Rs.51809/- during 2007-08 and Rs.20728/- during 2008-09 on account of providing driver to M/s A to Z Services during the period from Mar'07 to Aug'07 and Jan-08 to April-08. Such payment made was not within the competency of HOD and prior approval of Finance Department, GNCTD was necessary.

Reasons for making payments to driver from contingency fund without approval of Finance Department, GNCTD be explained to audit and necessary ex-post-facto approval from Finance Department, GNCTD be obtained, under intimation to audit.

Para No. 9 (1998-2009)

Para 08

Subject: Advances amounting Rs. 1,68,05,283/- paid to MCD/BSES and PWD not adjusted (Ref Memo No.06 & 29.5.07)

During 2007-08,2008-09 advances amounting to Rs.1,68,05,283/- were paid to MCD/BSES/PWD for carrying-out a number of civil/electrical works in various localities under the scheme "My Delhi I Care Fund/other schemes" as per details give under :-

S. No	Year	Bill No	Bill Dated	Bill Amt	Particulars of the bill
1	2007-08	72-C	21.07.07	310000	Paid to EE, CD-II(L&PC) for installation of AC and other misc works at SR-III, Anaf Ali Road, Delhi
2	2007-08	145-C	15.10.07	1585580	Paid to MCD for six Jobs/Work under Bhagidari Scheme "My Delhi I Care"
3	2007-08	149-C	29.10.07	354997	Paid to MCD for carrying out improvement of park in ITB Block Park, Pyare Lal Road in C-1308/KBZ work under Bhagidari Scheme "My Delhi I Care"
4	2007-08	158-C	25.10.07	531600	Paid to EE, PWD, Div-II for setting-up of 50 nos. of RCC benches in various parks in MAMC Campus, ND under Bhagidari scheme "My Delhi I Care"
5	2007-08	246-C	08.02.08	2315200	Paid to MCD for five Jobs/Work under Bhagidari Scheme "My Delhi I Care"
6	2007-08	252-C	20.02.08	890980	Paid to MCD for five Jobs/Work under Bhagidari Scheme "My Delhi I Care"
7	2007-08	258-C	27.02.08	2922061	Paid to MCD for twelve Jobs/Work under DDC minor works
8	2007-08	313-C	29.03.08	5388309	Paid to MCD for eleven Jobs/Work under Bhagidari Scheme "My Delhi I Care"
9	2007-08	314-C	29.03.08	1016884	(a) Rs.498700/- paid to MCD for two Jobs/Work under DDC minor works (b) Rs.518184/- paid to BSES for one Job/Work under DDC minor works
10	2008-09	457-C	14.01.09	470672	Paid to PWD for construction of Foot Path inside park.
11	2008-09	189-C	04.08.08	1019000	Paid to PWD for renovating the old employment building DC (e) Office
				16805283	

During test-check, it is observed that:-

1. Although a period of 15 to 24 Months have passed, but no adjustment of above advances has been done with the PAOs concerned.
2. No detailed account of expenditure made on each work/utilization certificate against the advances amounting to Rs.1, 68, 05,283/- paid to MCD/BSES/PWD has been obtained from the agency executing the work. Necessary account of works done be obtained from the agency concerned and amount, if any, remaining un-utilized be got refunded back.
3. Certificate from the concerned RWA, certifying the proper and complete execution of various works for which advance amounting to Rs.1,68,05,283/- was paid to MCD/BSES/PWD may also be obtained for the above cases.

Para-5

1998-2009

Para 09

Para No. 9

Para No. 5

Subject: Income Tax (Ref. Memo No. 88 & 2.6.09)

1. Rebate on house rent receipt : It was noticed that the amount of DA was not taken in account while calculating of income tax rebate on house rent in respect of Sh. N.K.Sharma, SDM. Fresh calculations have been made as per detail available in the PBR, and additional Income Tax of Rs.172/- is payable by Sh. N.K.Sharma, SDM. Recovery of Rs.172/- may be made after due verification under the intimation to audit.
2. NPR of proof of tax payments -As per calculation sheet of DDO, DC Office, An amount of Rs. 29957/- on account of Income Tax was payable by Sh. A.B.Shukla, DC during the year 2005-06. But as per PBR the officer paid only Rs.29795/- during the year 2005-06. No proof of payment of balance amount of Rs.162/- was available on record. Hence recovery of Rs. 162/- may be made from the officer after due verification.
3. Calculation sheet - Calculation Sheet in respect of the following officials (income within taxable limit) was not produced to audit. Fresh calculations have been made as per details available in the PBR and income-tax as mentioned against each is due. The same may be recovered after due verification under intimation to audit.

S.No.	Name/ Design	Year	Gross Income	Savings	Tax due	Tax Paid	Balance Payable
1	Sh. Sang Jumeja, NT	2005-06	208234/-	87160/-	3701/-	NIL	3701/-
2	Sh. Sanjay Kumar, LDC	2007-08	135144/-	6360/-	1111/-	NIL	1111/-
3	Sh. Suresh Kumar, Driver	2007-08	295420/-	39220/-	2722/-	NIL	2722/-
4	Sh. Satish Singh, Driver	2007-08	144378/-	12360/-	1114/-	NIL	1114/-
5	Sh. Ashok Kumar, Driver	2007-08	153040/-	36360/-	564/-	NIL	564/-

4. **Sh.OmBir, LDC:-** During the checking of Income Tax calculation sheet of Sh.Om Bir, LDC for the year 2007-08 it was observed that rebate against tuition fee given for the child studying in Private coaching Centre (Askash Institute) was given, which is not admissible being a non Government and non recognized institute. Fresh calculation have been made and recovery of Rs.2148/- pointed out, the same may be recovered after due verification under intimation to audit.
5. No records of Tax calculation/Tax paid etc. for the period from 1997-98 to 2004-05 and 2006-07 has been shown to audit in absence of which no audit comments could be made. The same may be shown to next audit.

Para-6 Para 10
 (1998-2009)
 Para No. 6

Part-6
 Para No 10

Subject: Excess Payment of Rs.4585/- on account of News paper/Magazine reimbursement (Ref Memo No.02 & 2.4.87)

As per Office Memorandum No.F.2/108/2000/CTB/part-I/3203 dt.25.09.2003, the following entitlement of newspapers and magazines have been authorized by the Government.

	News Paper	Magazine
1 H.O.D	03	02
2 H. Sec. & Equivalent	02	01
3 Dy. Sec./Under Sec. & Equivalent	01	01

During test check of bills of newspaper and Magazines reimbursement, it has been observed that reimbursement to various Officers have been allowed in excess of their entitlements as per details given under-

Name of Officer	Bill No & date	Amount	Period	Reimbursement allowed	Authorized	Excess paid	
B. Ramiah Thwart, DC (c)	111-CB d. 14.09.07	6951/-	Jan, Feb, Mar-07	3+2	4+0	163.50/-	
	111-CB d. 14.09.07	6951/-	April & May-07	4+0	3+2	170/-	
	249-C d. 13.02.08	6301/-	Sept. to Nov-07	4+1	3+2	82/-	
	249-C d. 13.02.08	6301/-	Dec.-07	4+0	3+2	251/-	
	404-CB d. 26.02.07	5244/-	05/06 to 12/06	4+0	3+2	87/-	
	297-CB d. 22.11.06	4087/-	July-06	8+0	3+2	330/-	
Sd. D.P. Singh, ADM (c)	111-CB d. 14.09.07	6951/-	Jan - Feb 07	3+1	Total- 1+1	1545.50/-	
	111-CB d. 14.09.07	6951/-	March-07	2+2		327/-	
	111-CB d. 14.09.07	6951/-	April & May-07	3+1	1+1	65+60(12.5)	
	111-CB d. 14.09.07	6951/-	June-07	3+1	1+1	341/-	
	249-C d. 13.02.08	6301/-	Sept. to Nov-07	3+1	1+1	163/-	
	249-C d. 13.02.08	6301/-	Dec.-07	3+1	1+1	302/-	
	175-CB d. 24.06.06	5983/-	May & June-06	2+1	1+1	161/-	
	112-CB d. 03.07.06	9956/-	March/April-06	2+1	1+1	143/-	
	404-CB d. 26.02.07	5244/-	05/06 to 12/06	1+1	3+0	677/-	
	297-CB d. 22.11.06	4087/-	July-06	3+0	1+1	170/-	
	297-CB d. 22.11.06	4087/-	August-06	3+1	1+1	171/-	
Bd. A.K. Verma, SDM	310 d. 29.03.08	1263/-	Feb-08	Two	Total- One	2082/- 81/-	
					G.Total-	4585/-	

Further bills were issued by one single Newspaper vendor M/S Arun Prakash Sukia, Sonia Vihar on such bill format, which neither contained the name of officer to whom Newspaper were supplied, nor any printed Serial number of the bill, which was not proper. Only designation of the officers was mentioned. None of the bills were verified by the officers concerned, nor have the payments been received by the claimants. Under the circumstances it may kindly be explained how the bills were accepted and processed for payment which were basically incomplete for admitting the claim.

Recovery of Rs.4585/- may be made from the officers concerned under intimation to audit. Other such cases for the year 2008-09 may also be reviewed and action taken accordingly.

Para-7

Para-11

Subject-Excess Payment of Rs.2563/- in reimbursement of residential & Mobile phone bill (As per Memo No.19 dt.24.08 and 12 dt.14.09)

As per guidelines issued by the GAD vide OM No.F.21/489(6)/GAD/CT/7245 dt.11.8.06, Internet facility to HODs can only be provided by the Office and reimbursement of internet charges to other officers can be made within the prescribed limit of calls allowed per month.

Sh. Gural Singh, ADM (c) was reimbursed an amount of Rs.2672/- vide Bill No. 317/C dt.29.03.08 for Rs.5783/- against his residential phone which included the charges of Rs.1446/- as other debits on account of Internet charges (Installation/Security Deposit etc.).Such reimbursement was not covered under the Rules.

No specific permission, authorizing Internet installation at the Officers residence was made available to audit. Hence recovery of Rs.1446/- reimbursed earlier be made under intimation to audit.

(II) During test check of contingency bills, it was observed that Sh. S.C.Gupta, SDM was reimbursed mobile phone bills against prepaid coupons as per details given below :-

Bill no. & date	Amount of bill	Name of Dealer	Cou No. & period	Amount Paid
CB-257 dt.20.10.06	Rs.3350/-	M/S Asha Communication	NIL dt.14.07.06	Rs.1175/-
CB-257 dt.20.10.06	Rs.3350/-	M/S Asha Communication	NIL dt.14.07.06	Rs.1175/-
CB-257 dt.20.10.06	Rs.3350/-	M/S Asha Communication	NIL dt.10.08.06	Rs.1175/-
			Total=	Rs.3525/-

Payment Admitted Rs.1116+1117+1117=Rs.3350/-

1. From the above first two entries it can be observed that payment was allowed twice against the same voucher No. NIL dt.14.07.06. Hence an amount of Rs.1175/- (i.e.Rs.1117/-) was paid in excess.

Recovery of Rs.1117/- may therefore be made from the officer concerned under intimation to audit.

3. Further as per clarifications issued by the G.O.I, Ministry of Finance O.M.No.7 (14)C&V/2006 dt.10.04.07 clarification No.13, reimbursement against pre-paid coupons is not allowed, but the department allowed reimbursement against the pre paid coupon to the above Officer and also to Sh. Parveah Verma, Tehsildar (Bill No.325-43 dt.19.12.06 for Rs.9000/-) against the prepaid coupons during the period from May-06 to Oct-06 in violation of the Rule. Reasons for the same may be explained to audit.

Para No.8

Subject : Payment of Conveyance Charges to Patwaris in violation of Rules (a) (b) (c)

The duties of Patwaris employed in the Revenue Department under Govt. of NCT of Delhi involves field duties, for which every Patwari was being paid a fixed traveling allowance @ Rs.200/- per month upto Sep-08 along with his regular pay. The same has now been stopped after 6th CPC.

During test check of paid contingent bills it was observed that:-

Sh. Narinder Singh Patwari was paid conveyance charges from January-07 to Feb-08 (14 months) amounting to Rs.7280/-, which includes payment @ Rs.560/- in Oct. & Nov. 2007 and Rs.600/- in Feb-08 which was even beyond the maximum limit of Rs.500/- per month. Ref: Bill No. 122-C dt. 19.06.2008 for Rs.11,440/-

Handwritten calculations:
Oct & Nov 600 + 600 = 1200
Feb 2008 100 = 100
Jan to Jan 2008 x 13 = 2600
Total = 3900

Hence payment of conveyance charges to Sh. Narinder Singh, Patwari was not as per Rules. Accordingly either a recovery of Rs.14x200+60+60+100 i.e. Rs.3060/- on account of (Fixed Travelling Allow) FTA plus excess paid or Rs.7280/- paid as conveyance charges be made from the official and compliance shown to audit.

1. Sh. Pritham Singh, UDC was reimbursed conveyance charges as detailed below:

1	Oct-2007	Rs.600/-	Excess Rs.100/-
2	Dec-2007	Rs.550/-	Excess Rs.50/-
3	March-08	Rs.600/-	Excess Rs.100/-
	Total-		250/-

Feb -08 repeated

Rs 2820 released in entry No. 307 dt 16-9-10

Since payment during the above months was made in excess of prescribed limit of Rs.500/- P.M., a recovery of Rs.250/- be made from the official and compliance be shown to audit.

Para 2

Para No. 12

Para 12 cont-8 TR No-207 dt. 30.11.10 for Rs 200/- Para No. 11

Subject : GPF - Class-IV employees (a) (b) (c) (d) (e) (f) (g) (h) (i) (j) (k) (l) (m) (n) (o) (p) (q) (r) (s) (t) (u) (v) (w) (x) (y) (z)

During test-check of GPF ledger of Class-IV officials, following irregularities were noticed:-

1. Advance amounting to Rs.44000/- paid but not debited to naves account - It was observed that the following officials were given advances, but the amount paid was not debited to their account resulting in excess balance to their credit, which is irregular :-

(a) Sh. Ravinder Kumar, Peon - 2001-02 - Para 16 - An advance of Rs.5000/- drawn vide bill no.510 dated 01.03.01 not accounted-for in summary totals, which is irregular.

(b) Sh. Suresh Chand. Peon - 1998-99 - Page 23 - An advance of Rs.9000/- has not been debited into his summary totals for the year 1998-99., which is irregular.

(c) Smt. Poonchi Kaur Peon - 1998-99 to 2001-02 - Page 26 - On scrutiny of her ledger for the period May'99 to Oct'01, it was noticed that an amount of Rs.1000/- has been stated to be refunded back by the official for the said 30 months. Whereas no debit-entry for the recovered amount of Rs.30000/- (1000x 30=30000) was found recorded in the ledger for the period prior May'99 (3/98 to 5/99). Hence, the debit-entry of Rs.30000/- has been omitted.

The aforesaid discrepancies had resulted in excess balances in the respective employees account. Necessary corrections in their respective account be made, under intimation to audit.

2. Excess/Less credit of interest - During test-check it was observed that the IBB/Opening balance/ Total of subscriptions or refunds shown in the respective ledgers were not correct as per discrepancies noticed in some of the following cases :-

S. No	Pg No	Name of the official	Designation	Year	GP F No	Record ed	Calcu ^l ad	Differ ^m -ce	Remark
1	5	Sh. Ram Dulare Ram	Behit	1999-00	05	77020	87820	(-) 10800	Incorrect closing balance due to totaling error in yearly-summary
2	5	Sh. Ram Dulare Ram	Behit	2004-05	05	9403	10274	(-) 871	Incorrect interest calculations due to incorrect progressive total
3	22	Smt. Karno Devi	Sweeper	2004-05	22	4800	4600	(+) 200	Totaling error in credits/ subscription during the year
4	24	Sh. Ravinder Kumar	Chowkidar	2000-01	24	454	416	(+) 38	No progressive total calculated. Incorrect interest calculations
5	31	Smt. Kamla Devi	Peon	2004-05	31	1300	650	(+) 650	Incorrect interest calculations
6	38	Sh. Vinod Kumar	Sweeper	2000-01	37	2410	2180	(+) 230	Incorrect interest due to error in progressive total

Necessary corrections may be made in the records, after due verification, under intimation to audit. In transfer-out cases, revised transfer advice may be issued and the certificate of the HOO may be obtained to the effect that necessary rectifications has been made in his ledger

3. Sh. Kamal Prakash. Peon - 2007-08 - Page 41 - An advance of Rs.10000/- has been drawn by the official but the same has not been deducted while calculating the IBB for the month of Jul'07 onwards. As such IBB has been incorrectly calculated. Hence, resulted in incorrect calculation of interest for the year 2007-08, which may be recasted accordingly.

4. Sh. Krishan Kumar. Peon - 1998-99 - Page 27 -

(a) Opening Balance from the previous office of Rs.25014/- taken which includes subs for March, April & May, 98; but these subscriptions do not appear to have been taken into account. Hence, the yearly subscription for the year 1998-99 seems to have been understated. The same may be clarified and his ledger may be recasted accordingly.

- (b) Two sets of yearly-summary had been worked-out from the period 1999-00 to 2006-07. Kindly strike-off the incorrect entries, under intimation to audit.
5. Sh. Shankar Lal, Peon - 2004-05 - Page 33 -
(a) An advance of Rs.10000/- has been drawn by the official but the same has neither been reflected against the month in which it was drawn nor decreased in the monthly IBB progressive totals; though the same has been shown at the bottom in the yearly-summary for the year 2004-05. Hence, resulted in incorrect calculation of interest for the year 2004-05, which may be recasted accordingly.
6. Sh. Anwar Ali, Peon - 2007-08 - Page 51 - Monthly subscription of Rs.400/- and refund amount of Rs.1000/- not taken into account along with the deduction of advance of Rs.20000/-, in calculating the monthly IBB for the month of Aug'07. Hence, resulted in incorrect calculation of interest for the year 2007-08, which may be recasted accordingly.
7. Sh. Pheol Chand, Peon - 2002-03 - Page 35 - Subscription for 13 months included in the ledger during 2002-03; resulting in incorrect IBB for interest calculations. His ledger may be recasted after necessary correction under intimation to audit.
8. Sh. Vinod Kumar, Sweeper -
(a) 1999-00 - Page 38 - Subscription for 13 months included in the ledger resulting in incorrect progressive balance for interest calculations. Necessary corrections may be made and his ledger under intimation to audit.
(b) 2008-09 - Page 54 - Monthly subscription of Rs.500/- not taken into account along with the deduction of advance of Rs.40000/-, in calculating the monthly progressive balance for the month of Aug'08. Hence, resulted in incorrect calculation of interest for the year 2008-09, which may be recasted accordingly.
9. Smt. Karzo Devi, Sweeper - 2005-06 & 2006-07 - Page 48 -
(a) The official had taken an advance of Rs.30000/- in the month of Nov'05; whereas, the deduction for the same had started from Sep'06 only i.e. after 11 months. Reasons for the delay in recovery of advance may be elucidated.
(b) Further, recovery of Rs.18000/- only was made up to Aug'07 and no further recovery made. Reasons for the same be explained.
10. Sh. Suresh Chand, Peon - 1998-99 - Page 23 - The monthly entries for the month of 3/98 to 5/98 not recorded in the ledger, which is irregular. Resulting in incorrect calculation of monthly progressive totals. The same may be recorded and his balances may be recasted.
11. Sh. Dhani Ram, Peon - Page 28 - Closing balance for the year 1998-99 and 1999-00 not worked-out. Further, no entries have been made against his name without assigning any reasons. The same may be made, with documentary proof under intimation to audit.
12. Sh. Bembay Ram, Peon - 2006-07, 2007-08 and 2008-09 - Page 43 - Only monthly subscription amount recorded in his ledger for the aforesaid years without closing the respective years account without assigning any reasons. No yearly closing balances have been worked, which is irregular. The same may be rectified, under intimation to audit.

Para-9

Part-9

Para-10 (1998-2009)

Para-13

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Subject: Excess drawl of POL then the prescribed limit (ref/Memo No.12 dt.5.6.02)

In order to observe economy in Government Expenditure, a limit of 200 Ltrs. POL has been fixed by GNCTD for each vehicle. POL drawn in excess of limit should be with the permission of Finance Department Government of NCT of Delhi.

During test check of contingency vouchers it was observed that POL was being drawn from the Government Petrol Pump in excess of 200 Ltrs. Per month as details given under:-

Month	Vehicle No.	POL drawn	Excess drawn
JULY-06	DL-1-CF-4758	288Ltrs.	88Ltrs.
	DL-1 CG-0449	260Ltrs.	60Ltrs.
	DL-2C-FW-6666	255Ltrs.	55Ltrs.
August-06	DL-2C-FW-6666	256Ltrs.	56Ltrs.
September-06	DL-2C-FW-6666	287Ltrs.	87Ltrs.
	DL-6CJ-5260	246Ltrs.	46Ltrs.
October-06	DL-6CJ-5304	255Ltrs.	55Ltrs.
	DL-2C-FW-6666	245Ltrs.	45Ltrs.
November-06	DL-2C-FW-6666	225Ltrs.	25Ltrs.
December-06	DL-4S-AC-0786	209Ltrs.	09Ltrs.
	DL-2C-FW-6666	216Ltrs.	16Ltrs.
March-2008	DL-6CJ-5260	248Ltrs.	48Ltrs.
	DL-2CHF-0006	250Ltrs.	50Ltrs.
	DL-2C-FW-6666	226Ltrs.	26Ltrs.
April-2008	DL-2CHF-0006	349Ltrs.	149Ltrs.
	DL-2C-FW-6666	304Ltrs.	104Ltrs.
	DL-6CJ-5304	238Ltrs.	38Ltrs.
	Total-		957Ltrs.

Department had drawn 957 Ltrs. POL costing Rs.44835/- in excess of Limit fixed per month in violation of Finance Department guidelines. Reasons for not following the guidelines issued by Finance Department needs to be explained and necessary approval of Finance Department be obtained and shown to audit.

1. Non marking of attendance by Drivers

During test check of attendance register it was observed that none of the drivers was marking his attendance in the attendance register which is violation of the CCS Conduct Rules. Only Gazetted Officers have been exempted from marking of attendance and all other office staff has to mark his attendance at the time of coming to office and again in the evening while leaving the office. Reasons for non marking of attendance by the drivers needs to be explained to audit.

67-25

S/S/20/R

14/16

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PART II

CURRENT AUDIT REPORT

FOR THE PERIOD 2009-10 TO 2013-14

Para-10

Page No. 10

Para 14

PARA NO. 017

Sub: Short recovery of DGEHS amounting to Rs. 1,800/-

(Ref: Audit Memo No. 06 dated: 16.10.2014)

The rate of DGEHS has been revised w.e.f. 01.08.2010, Vide letter No. F.25(H)/DGEHS /140/DHS/09/44413-18 dated 20.08.2010 issued by Directorate of Health Services.

During the course of test check of record, it has been noticed that there was a short recovery of contribution towards DGEHS in r/o of official as per details mentioned below:

S.NO	Name & Designation Smt./Sh.	G.P.A Y (Rs.)	Month/Period of recovery (Rs.)	DGEHS deducted per month (Rs.)	Revised rate of DGEHS subscription w.e.f 01.08.2010 (Rs.)	Difference to be recovered (Rs.)
01.	Javed Ahmed, Statistical Asstt.	4600	05/2012 to 01/2013 (09 months)	125/-	325/-	200 X 9 1800/-
TOTAL						1800

The above said amount may be recovered from the concerned officials under intimation to the audit and other similar cases if any, may also be reviewed at your own level.

[Signature]
1,800

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Para-11

PARA NO-12

Page no. 15

Para 13

Sub: Short recovery of License fees
(Audit Memo No. 17 dated: 20.10.2014)

The rate of License fee and water charges for the Govt. of NCT of Delhi Residential (General Pool) Accommodation has been revised w.e.f 01.07.2012 and again w.e.f 01.07.2013, Vide order No. 4(I)/Misc/PWD/ALLOT/2004/8496-8500 dated 27.07.2012 and No. 4(I)/Misc/PWD&H/A-II/2004/2749-2765 dated 10.03.2014. During the course of test check of record, it has been noticed that there was a short recovery of License fee and Water charges in respect of official as per details mentioned below:

S. No	Name Designation Smt./Sh.	& Type of accommodation	Period of recovery	License fees plus water charges recovered	Revised Rate of License fees Plus water charges (In Rs.)	Difference to be recovered (Rs.)
1.	Sh. M. S. Mehta Tehsildar	II	01.07.12-30.06.13	144 + 10	205+196	61+186x 12 = 732 + 2232 = 2964
			01.07.13-31.03.14	144 + 10	245+196	101+186 x 9= 909 + 1674 = 2583
2.	Sh. Kamal Prakash, Peon	I	01.07.12-30.06.13	80 + 9	115+157	35+148x 12 = 420 + 1776 = 2196
			01.07.13-31.03.14	80 + 9	135+157	55+148 x 9= 495 + 1332 = 1827
3.	Ghanwati, Peon	II	01.11.12-30.06.13	143 + 10	205+196	62+186x 8 = 496 + 1488 = 1984
			01.07.13-31.03.14	143 + 10	245+196	102+186 x 9= 918 + 1674 = 2592
4.	Sh. Hemant Bhatia, UDC	II	01.03.13-30.06.13	205	205+196	196x 4 = 784 = 784
			01.07.13-31.03.14	205	245+196	40+196 x 9= 360 + 1764 = 2124
5.	Sh. Ram Narain Singh	II	01.03.13-30.06.13	143 + 10	205+196	62+186x 4 = 248 + 744 = 992

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			01.07.13- 31.03.14	143 + 10	245 + 196	102 + 186 X 9-918 + 1674
6.	Sh. Suresh Chand, Peon		01.07.13- 31.03.14	205+196	205 + 196	NIL
			01.07.13- 31.03.14	205+196	245 + 196	40 X 9 = 360
Total Recovery						20,998/-

The above said amount may be recovered from the concerned officers/officials and compliance be shown to the audit after due verification/

PARA NO. 104 Page 10

(64) (59) (5) (25) (64)

Sub: Irregular grant of Transport Allowance to Sh. Narender Singh, Driver.

(Audit Memo No. 21 dated: 21.10.2014)

In terms of the provisions regarding Transport allowance "if an official is on leave for the whole calendar month he/she will not be entitled to draw Transport allowance for that month."

However, on the scrutiny of the PBR for the period 2012-13 it is pointed out that contrary to the above provision Sh. Narender Singh, Driver who was on leave for a period of 47 days from 26.12.2012 to 10.02.2013 has been granted Transport allowance for the period January 2013 amounting to Rs. 2,752/- (Rupees Two thousand seven hundred fifty two only) which is irregular.

As such the above mentioned amount i.e. 2,752/- be recovered from the salary of the official under intimation to the audit.

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Para-12

PARA No 85 Part no. 12

Sub: Non-following the provisions of GFR-146.

(Ref: Memo No. 23 dated 27.10.2014)

In terms of Rules 146 of GFR: purchase of goods costing above Rs. 15,000 only and upto Rs. 1,00,000 only on each occasion may be made on the recommendations of a duly constituted Local Purchase Committee consisting of three members of an appropriate level as decided by the HOD. The committee will survey the market to ascertain the reasonableness of rate, quality and specifications and identify the appropriate supplier.

From the scrutiny of the file related to the purchase of Cartridge for printer (HP1806 and HP Laser -Zet 3015) it is observed that the competent authority has approved the administrative approval for the purchase of the above mentioned item after calling the quotation under Rule GFR-146.

The office has called the quotations and prepared the comparative statement accordingly after that the office has given the supply order to the L-1, M/s Sanjog Sales for the purchase of above said item to the tune of Rs. 2,07,218/- vide sanction No. F.DC/C/CTB/2012/166/Cartridges/2582-85 dated 30.03.2013. This shows that limit of the rule GFR-146 has exceeded by more than Rs. 1,00,000/- which is more than double of the prescribed limit which is against the rules provisions as mentioned above and as such the entire expenditure incurred is irregular and needs to be regularize by obtaining ex-post facto approval of the finance department under intimation to the audit.

(K.K.SEHRAWAT)
IAO

Page no. 13 Para-13

Para 03: Non clearance of DDs – Revenue Loss of Rs.72450/-
(Ref. Audit Memo No. 08 dated 02.11.2016)

During test check of deposit challans/remittances it has been observed that some DDs have not been cleared by the bank. However, the cash book has taken the full amount of challan in the payment side. Non clearance of DDs indicates revenue loss to the government. Some such amounts noticed by the audit during test check of challans are given below:-

S.No.	Challan No.	Date	Challan Amount	Amount not cleared by the bank	Cash Book Page No.
1	287	13.09.2014	149650	1100	088
2	293	07.10.2014	708100	29350	090
3	314	07.10.2014	234100	23600	096
4	309	08.10.2014	518580	1100	094
5	339	03.11.2015	998740	15100	063
6	472	24.12.2014	690750	1100	147
7	497	04.02.2016	563960	1100	086
			Total	72450	

As per Rule 19 [1] {b} of Receipts and Payments Rules, in the event of the cheque or draft being dishonored, the fact shall be reported at once to the tenderer with a demand for payment in cash and the dishonoured cheque or draft should be returned to the tenderer on surrendering the preliminary acknowledgement of the receipt of the cheque or draft or any token previously.

The unit has failed to show any such records reporting the tenderer about the dishonor of the DD submitted by him nor there are any entries in the cash book to show the amount involved in the dishonored DD has been obtained in Cash from the tenderer. The red entries in the Cash Book showing such amounts as "balance" indicates that the office of DM [Central] has not taken the necessary steps as required under aforesaid rules, resulted a revenue loss of Rs.72450/- to the government.

Necessary action may be initiated to find out the lapse and recoup the government revenue loss under intimation to audit.

Similar other losses, if any, may be reviewed by HOO at his own level and action advised as above may be taken under intimation to audit.

Para 14

Para-14

**Para 14: Non Deduction of DVAT Rs.6516/-
(Ref. Audit Memo No. 14 dated 07.11.2016)**

As per Govt. of Delhi, Deptt. Of Trade & Taxes Circular/order No. F.7(432)/Policy/VAT/ 2012/1349 to 1440 dated 13.03.12 read with previous orders on the subject, DVAT @ 4% from registered firms and 6% from non registered firms, have to be deducted at source and credited to DVAT department in respect of Sanitation Contracts where material transfers involves. M/s. Sympoh Marketing Private Limited was carrying out such a sanitation contract in this unit.

During test check of following bills of the auditee unit, it has observed that provision of above order/circular of Trade & Taxes Department of GNCT of Delhi has not been followed:-

Bill No. of auditee unit	Date of Bill	Bill No. of the contractor M/s. Sympoh Marketing with date	amount passed for payment	TDS due @ 4%
1	2	3	4	5
400	29.09.2014	SMPL/H/1009/13-14 dated 1.3.14	11641.00	466.00
-do-	-do-	SMPL/H/1105/13-14 dated 31.3.14	30241.00	1210.00
-do-	-do-	SMPL/H/1/14-15 dated 1.5.14	30241.00	1210.00
-do-	-do-	SMPL/H 194 /14-15 dated 2.6.14	30241.00	1210.00
-do-	-do-	SMPL/H 290/14-15 dated 1.7.14	30241.00	1210.00
-do-	-do-	SMPL/H 388/14-15 dated 1.8.14	30241.00	1210.00
		TOTAL	162846.00	6516.00

The amount of Rs.6516/- may be recovered from the contractors and be credited to government under intimation to audit.

Similar other cases may be reviewed at HOO level and recoveries if any, be made under intimation to audit.

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Para 05: Irregular reimbursement of Tuition Fee - Recovery of Rs.30750/-
(Ref Audit Memo No.10 Dated: 04.11.2016)

Under Children's Educational Allowance Rules, the maximum limit of reimbursement of CEA/hostel subsidy is limited to three i.r.o. children born upto 31.12.1987 and two born after 31.12.1987.

As per the Family details submitted by Shri Brahm Prakash LDC, (at page 5/N of his Personal File No.5(84)/DC@/Admn/09 & Page 3/C his third child named "Harsh" was born on 01.12.2002, hence has not been entitled for assistance under CEA Rules for reimbursement of CEA/hostel fee.

On test check of the paid bills for the year 2014-15, PB 611 dated 01.01.2015 revealed that he has been sanctioned reimbursement of CEA amounting Rs.30750/- for education of his 3rd child named "Harsh" DOB being 01.12.2002 vide sanction No. No.5(84)/DC/C/Admn.2009/5888-90 dated 29.12.2004, which was drawn & paid through above said bill No. PB 611 dt. 01.01.2015.

Since the said reimbursement of CEA is irregular, the said amount of Rs.30750/- needs to be recovered from the employees concerned and be recovered and credited to government under intimation to audit.

It has also observed from his personal file referred above that reimbursement of an amount of Rs.24000/- was sanctioned vide office order No. No.5(84)/DC/C/Admn.2009/370-372 dated 02.06.2011 and another amount of Rs.25355/- vide order No. No.5(84)/DC/C/Admn.2009/590- 592 dated 24.05.2016 in respect of the same child "Harsh". Since reimbursement of CEA i.r.o. 3rd child born after 31.12.1987 is not permissible under the Rules, reimbursement, if any, made against the aforesaid sanctions are also irregular and liable to be recovered. If any of these reimbursements are made, the same may also be recovered under intimation to audit.

Similar other cases may be reviewed by the HOO and necessary action be taken under intimation to audit.

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24/16 **Para-15**

Para 06: Recovery of TDS amounting to Rs. 8006/- due to non deduction of TDS on payment of Advertisement bills
(Ref :-Audit Memo No. 13 dated:07.11.2016)

During the test check of paid vouchers and bill registers for the year 2013-14 to 2015-16 it has been observed that the office has made payment for publication of advertisement to M/s Astral Advertising and Marketing India Private Limited vide bill No. 793 dated 31.03.2015 for Rs. 400290/-, but the TDS has not been deducted from the advertising agency. The TDS amount of Rs.8006/- may be deducted from the advertising agency and deposited into Govt. A/c under intimation to audit.

Similar other cases may be reviewed at HOO level, and recoveries if any, may be made under intimation to audit

Para-16 **Para 07:** Medical Bills - Recovery of Rs.4731/- from Shri Zafar Iqbal, UDC
(Ref Audit Memo No. 1 dated:07.11.2016)

During the test check of paid bills, it has been observed that vide bill No. 361 dated 03.10.2015 medical reimbursement of Rs. 63306/- has been drawn in favour of Sh. Zafar Iqbal, UDC. It is observed that on 13.07.2015 he has been referred to Apollo Hospital by Delhi Govt. Dispensary.

Subsequently, as per the consultation fee receipts attached with the bill he has visited the hospital for the first time on 14.08.2015. However, he has been reimbursed for medicines/lab charges for the purchases on dates prior to the said consultation date as per detail given below:-

S.No.	Date of purchase	Name of the chemist	Amount
1.	03.07.2015	M/s. Sanjivani	1093.00
2.	14.07.2015	-do-	1093.00
3.	26.07.2015	-do-	1093.00
4.	05.08.2015	-do-	1093.00
5.	13.08.2015	Dr. Lal Path Labs	359.00
		Total	4731.00

On scrutiny of these bills, it is also observed that prescription as well as 'Non Availability Certificate' i.r.o. of the above claims have not been attached with these bills.

The claim before the date of referral, non-prescription by the AMA and non availability certificate, the reimbursement of Rs.4731/- as above becomes inadmissible, hence liable for recovery. The same may be recovered from the employee concerned under intimation to audit.

Similar other cases may be reviewed at HOO level and recoveries if any, be made under intimation to audit.

(58) 2/3 (3/4) (45) (66)

PART 2

CURRENT AUDIT REPORT 2016-2017

Para-17

PARA NO: 1/23/18

(Audit Memo. No. 07 Date: 30-06-2017)

(updated para no. 2 2014-2016 reference audit memo no5 dated 02-11-2016)
Subject:- Short deduction of Rs. 12780/- towards UTGEIS

As per Central Govt. Employee Group Insurance scheme (CGEGIS) / Union Territories Group Insurance Scheme (UTGEIS), the rate of monthly subscription to the employees classified as Group 'A', 'B' and 'C' is required to be deducted as per details given below to get the appropriate insurance cover :-

Group to which the employee belongs	Rate of subscription (In Rs.)	Amount Of Insurance Cover (In Rs.)
A	120	120000
B	60	60000
C	30	30000

As per guidelines mentioned therein, the employees are enrolled as members of the Scheme only from 1st January every year. If an employee enters service on or after 2nd January in any year, he is enrolled as a member only from 1st January of the next year. Further on regular promotion of a member to a higher Group after the 1st January in any year, his subscription will be raised only from the 1st January of the next year.

During the test check of pay bill registers for the period 2016-17, it has been observed that the Department has not been deducting the UTGEIS contribution as per the above instructions and thus resulted in short recovery of Rs.1905/- as per detail below:-

Sr. No	Name of the employee (S/ Shri) / designation	Group	UTGEIS Contribution		DIFFERENCE TO BE RECOVERED	Period/ Month	Amt. Short Deduct ed TO BE RECOVERED	Remarks
			DEDUCTED	TO BE DEDUCTED				
1	Devinder Kumar, Tehsildar	B	30	60	30	09/16 to 2/17	180 x	Previous period deduction is correct
2.	Karan Singh, Tehsildar	B	30	60	30	09/16 to 2/17	180 x	Previous period deduction is correct

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3	Virender Sharma	B	30	60	30	01/13 to 07/17	1650	The official came in Group B on 10/2012
4	Sh. Kamal Prakash, Peon	C	15	30	15	01/11 to 9/16	1035	Recovery after 09/16 is in order
5	Sh. Rakesh Kumar, Peon	C	15	30	15	01/11 to 10/16	1050	Recovery after 10/16 is in order
6	Sh. Anwar Ali, Peon	C	15	30	15	01/11 to 10/16	1050	-do-
7	Sh. Suresh Chand, Peon	C	15	30	15	09/16 to 2/17	90	Previous period deduction is correct
8	Smt. Janki Devi, Peon	C	15	30	15	09/16 to 2/17	90	Previous period deduction is correct
8	Sh. Vinod Kumar Class IV	C	15	30	15	01/11 to 10/16	1050	
9	Sh. Phool Kanwar, Chowkidar	C	15	30	15	01/11 to 10/16	1050	
10	Sh. Satpal Singh, Balief	C	15	30	15	01/11 to 11/16	1065	
11	Sh. Ram Narain Shah, Balief	C	15	30	15	01/11 to 10/16	1050	ols. o/s
12	Sh. Suresh Chand, Balief	C	15	30	15	01/11 to 10/16	1050	
13	Sh. Bahadur Singh, Balief	C	15	30	15	09/16 to 2/17	90	Previous period deduction is correct
14	Smt. Karmo Devi Farash	C	15	30	15	01/11 to 10/16	1050	ols. o/s
15	Sh. Ramesh Kumar Peon	C	15	30	15	01/11 to 10/16	1050	ols. o/s
	Total						12780	

Hence, recovery of Rs. 12780/- may be made from the above incumbent after due verification of facts and figures at the level of HOS/DDO and shown to audit.

All other similar cases may also be reviewed on the basis of above observations.
 Recovery made through salary bill.
 Compliance seen here settled
 recovery o/s of 11, 14, 15 for
 R. 31561 -
 Date: 2/10/2017
 EAO

PARA NO: 22119 Para-18

(Audit Memo. No. 08 Date: 30-06-2017)

Sub:-Recovery of DGEHS Subscription of Rs.14600/-.

The DGEHS Subscription of the employees were revised w.e.f 01.08.2010 vide GNCTD Order No. F.25 (III)/DGEHS/140/DHS/09/44413-18 dated 20.08.2010. While scrutiny of PBR for the audit period 2016-17, it was observed that DGEHS Subscription has not been recovered from the department as per the revised rates in accordance with the circular issued as-above. As such amount indicated against their names may be recovered after due verification under intimation to audit:-

S NO.	Name & Designation	GRADE PAY	Periods in months	No. of months	Deducted per month as per PBR	To be deducted per month	Amount to be recovered	Remarks
1	2	3	4	5	6	7	8	
1	Sh. P Som Naidu, ADM	7600/-	09/15 to 9/16	13	325	500	2275	The officer came in to grade pay on 09/15. Transferred in 10/16.
2	Sh. Arvind Kumar, Steno	4600/-	07/12 to 10/16	52	225	325	5200	The official came into grade pay of Rs.4600/- on 07/12. The deduction from Nov. 2016 is in order.
3.	Sh. Brahim Prakash LDC	1900	08/10 to 10/16	75	125	125	7125	The official came into grade pay of Rs.1900/- on 07/12. The deduction from Nov. 2016 is in order.
Total amount to be recovered							14600	

Hence, recovery of Rs. 14600/- may be made from the above incumbent after due verification of facts and figures at the level of HOO/DDO under intimation to audit. Further, the case where the Officer/official has been transferred, the recovery may also be conveyed to the transferee department so that the transferee department can deduct DGEHS subscription accordingly from salary of Government Servant.

All other similar cases may also be reviewed on the basis of above observations.

Recovery of Rs. 12325/- made from salary bill compliance with the order of the Dept. Recovery Rs. 2275/-
o/s. [Signature]

PARA NO: 3²⁵

Para-19

(Audit Memo. No. 13 Date: 05-07-2017)

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Sub:-Recovery of excess payment on a/c of newspaper bill amounting to Rs.385/-.

As per office Order no. F.2/108/2000-CTB-Part-I/28-34 dated 06-09-2013 issued from the office of Deputy Secretary(GAD) the entitlement of newspapers and magazines for the officer having Grade Pay of Rs.6600 & 5400/- has been amended as 1 Indian Newspaper and 1 Indian Magazine.

During the test check of Newspaper bill it has been observed that the excess payment of newspapers has been disbursed to following officer:

S N O.	Name & Designation	Month	Entitlem ent for	Claim reimburse d for	Amount payable	Amount paid	Excess amount to be recovered
		2	3	4	5	6	7
1.	Sh. Prashant Kumar / SDM	12/2016	1 NP + 1Magzine	2 NP + 1 magazine	368	563	195
	Grade Pay- Rs. 5400/-	01/2017	-do-	-do-	390	580	190
						Total	385

Hence, recovery of Rs. 385/- may be made from the above incumbent after due verification of facts and figures and shown to audit.

All other similar cases may also be reviewed on the basis of above observations.

PARA NO: 4 ²⁶ Para-20

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(Audit Memo. No. 15 Date: 05-07-2017)

Sub:-Excess payment of Cash assistance given to J & K Migrants for Rs.12,500/-

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:-

S.No	Name of family member expired	Date of Death	Registration no.	Excess Payment made / recovery	Period of excess payment	Remarks
1.	Lt. Sh. Ashwani Kumar Koul	15-10-16	11687	1250 2500 2500 <u>8750</u>	16-10-2016 to 31-01-2017	Pertains to SDM (KOTWALI). The amount will be recovered from Next family beneficiary.
2.	Lt. Sh. Niranjani Dass S/o Lt. Sh. Pandit Ram Chand	16-03-17	15132	1250 <u>2500</u> <u>3750</u>	17-03-2017 to 30-04-2017	Pertains to SDM (KAROL-BAGH). The amount will be recovered from Next family beneficiary.

Hence, recovery of Rs. 12,500/- may be made from the next beneficiary of deceased after due verification of facts and figures and shown to audit.

All other similar cases may also be reviewed on the basis of above observations.

PARA NO: 527

(Audit Memo. No. 19 Date: 06-07-2017)

(Updated Para no. 08 ,Audit Period 2014-2016)

Sub: Recovery of Rs. 11207/- on account of excess salary

During the test check of PBR and Last Pay Certificate in r/o Sh. Rajpal Meena, SR-III, for the period July 2015 to December 2015, it has been noticed that department has overpaid the salary to the above said Officer. The same objection had been raised by previous party during the period 2014-2016 vide para no. 8 sub para ii but the department has not recovered the said amount from the Salary of the Officer. As such amount indicated against his name may be recovered after due verification under intimation to audit:-

Due Drawn Statement is under:-.

DRAWN STATEMENT

Details of Due Portion.

Details of Drawn Portion.

Month and Year	Basic DP/Grade Pay	NPA CCA	HRA DPTN	DA TPT	Gross	Basic DP/Gr adePay	NPA CCA	HRA DPTN	DA TPT	Gross	Diffre nce
Jul-15	18790 5400	400	7257 0	28786 7008	67641	19540 5400	0 400	7482 0	29679 7008	69509	-1868
Aug-15	18790 5400	400	7257 0	28786 7008	67641	19540 5400	0 400	7482 0	29679 7008	69509	-1868
Sep-15	18790 5400	400	7257 0	28786 7008	67641	19540 5400	0 400	7482 0	29679 7008	69509	-1868
Oct-15	18790 5400	400	7257 0	28786 7008	67641	19540 5400	0 400	7482 0	29679 7008	69509	-1868
Nov-15	18790 5400	400	7257 0	28786 7008	67641	19540 5400	0 400	7482 0	29679 7008	69509	-1868
Dec-15	18790 5400	400	7257 0	28786 7008	67641	19540 5400	0 400	7482 0	29679 7008	69509	-1868
Total	145140	2400	43542	214765	405847	149640	2400	44892	220122	417054	11207

Hence, recovery of Rs. 11,207/- may be made from the above incumbent after due verification of facts and figures and shown to audit.

All other similar cases may also be reviewed on the basis of above observations.

Recovery made
through salary bills.
Compliance seen here
attached.

J. to. I.

ARA NO: 628

(Audit Memo. No. 20 Date: 07-07-2017)

(Updated Old Para no. 08, Audit Period 2014-2016 Amounting Rs. 3107/-)

Subject: Irregular Family Planning Allowance to Shri Raj Pal Meena, Sub Registrar -III - Recovery of Rs. 5221/- paid under this office - Difference of pay in Service Book & LPC

During test check of Service Book of Shri Raj Pal Meena, SR-III it has been observed that :-

- (i) While working as UDC in Irrigation Flood Department he had been granted Family Planning Allowance (FPA) @ Rs. 30/-per month w.e.f 01.05.94. The corresponding rate of the said allowance under R.P. Rule 2008 is Rs.210/-. However, as per LPC issued by Central Jail, Tihar to his present office, DC (Central), he has been drawing the FPA @ Rs.400/- corresponding to the Grade Pay Rs.4200/- of Gr. I DASS which is irregular since the FPA is to be granted w.r.t. the pay scale in which one had initially been granted FPA. Subsequent promotions will not change the rate of FPA. On the basis of the said LPC he is drawing FPA @ Rs. 400/- in the office of DM/DC (Distt. Central) w.e.f 20.07.2015 (i.e..from his date of transfer to office of DC (Central). The overpaid amount from 20.07.2015 to 30-06-2017 works out to Rs.5221/- Which may be recovered from him and his FPA be brought down to Rs.210/- under intimation to audit.

Hence, recovery of Rs. 5221/- may be made from the above incumbent after due verification of facts and figures and shown to audit.

All other similar cases may also be reviewed on the basis of above observations.

Recovery made through
Salary bill, compliance has
been submitted.

Attn.
I. A. V.

PARA NO: 729

(Audit Memo. No. 21 Date: 07-07-2017)

Sub. : Recovery of Irregular payment of Transport Allowance amounting to Rs.-3600/-

During the test check of records made available to audit for the audit period 2016-17 and confirmed by the department it has been come to the notice of audit the government vehicle is attached with Sh. Devender Kumar, Tehsildar (Kotwali). Whereas it has been observed that the Transport Allowance has been granted to the officers who have availed the facility of Government Vehicle during the month, which is irregular.

S.No.	Name of the Employee/ Designation	Period	TA paid along with DA (in rupees)	Amount to be recovered (in rupees)	Remarks
1.	Sh.Devender Kumar, Tehsildar(Kotwali)	Aug. 2016	3600	3600	Government vehicle was attached with the officer during the month as informed by DDO
		Total	3600	3600	

Hence, recovery of Rs.3600/- may be made from the above incumbent after due verification of facts and figures and shown to audit.

All other similar cases may also be reviewed on the basis of above observations.

Recovery made through
salary bill, compliance seen
hence settled.

(I.A.O.II)

PARA NO: 8 ²⁸ ~~27~~ *Para-21*
Audit Memo. No. 22 Date: 07-07-2017
 (Updated Old Para no. 08 ,Audit Period 2014-2016)
 Sub: Recovery of License Fee of Rs.26766/-

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License Fee of Delhi Government residential accommodations, have been revised from 01.07.2012 and 01.07.2013 vide Public Works Department & Housing, GNCT of Delhi Order No. F/Misc.PWD/ Allot/2004/8496-8500 dated 27.07.2012 and F.4 (1)/Misc./PWD/A-II/2004/2749-2765 dated 10.03.2014 respectively.

During test check of PBR it has been observed that in following cases the revised rate of License Fee is not being recovered :

Name	Address of the accommodation	Period of recovery	Rates applicable	Rates being deducted	Difference in amount	No. of months of recovery	Amount of recovery
① Sh.Kamal Prakash, Peon	293, Type I, Gulabi Bagh, Delhi	July 2013 to Oct. 16	135/-	115/-	20/-	40	800/- (Old)
② Sh.Anwar Ali, Peon	424, Type I, Gulabi Bagh, Delhi	July 2013 to Oct. 16	135/- +157/-	100/- - +10/-	35/- - 147/-	40	7280 (Old)
③ Sh.Vinod Kumar, Sweeper	753, Type I, Gulabi Bagh, Delhi	July 2012 to June 2013 July 2013 to Oct. 2016	115/- +157/- 135/- +157	80/- +09/- 80/- +09-	35+148 55+147	12 & 40	2196/- +8080 10276 (Old)
④ Sh.Ram Narayan Singh, Baijif	1164, Type II, Gulabi Bagh, Delhi	July 2013 to Oct. 2016	245/-	205/-	40/-	40	1600 (Old) <i>o/s.</i>
⑤ Sh.Ram Dass, S.O.	765, Type I, Gulabi Bagh	July 2013 to Oct. 16	135/-	115/-	20/-	40	800 (Old)
⑥ Sh.Prashant Kumar, SDM, KB	Flat No. 11, Delhi Govt. Off. Flats, Greater Kailash Allotted on 22-04-2016	May 2016 to June 17	500/- +315/-	500/- - +Nil	315/-	14	4410/- <i>o/s</i>
⑦ Ms. Deepa Rani, UDC	312, Type-II, Nimri Colony	July 2013 to Feb. 2016	310/-	260/-	50/-	32	1600 (Old) <i>o/s.</i>
							26766/-

The aforesaid short recovery of License fee of Rs. 26766/- may be recovered from the official concerned and be got deposited into govt. a/c under intimation to audit.

All other similar cases may also be reviewed on the basis of above observations.

*Recovery made through salary
 bills. In No. S. No. 1, 2, 3 & 5
 hence settled, S. No. 4, 6, 7 o/s. Rs. 7610/-*

*Recd.
 (IAO 9)*

PARA NO: 28
21 23

Para-22

(Audit Memo. No. 28 Date: 10-07-2017)

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Sub:-Recovery of Rs. 4693/- excess payment on a/c of T.A. paid on transfer

During the test check bill no. 538 dated 06-01-2017 on a/c of payment of TA on transfer to sh. Prashant Kumar SDM (KAROL BAGH) FROM MUMBAI TO DELHI ON 21-03-2016 ,it has been observed that the department has made excess payment of Rs.16045/- Sh. Prashant Kumar, SDM (KB). Details as under::

S N O.	Name & Designation	Bill No. / Dated	Amount paid	Actual amount to be paid	Excess paid	Remarks
1		2	3	4	5	6
1.	Sh. Prashant Kumar / SDM	538/ 06-01-17	132366	127673/-	4693/-	Ticket fare Rs.4693/- is not admissible as the officer did not attach the printout or rate chart of air fare of air-India taken from the official website, i.e. fare applicable on the date of booking of ticket of private airlines, while submitting the reimbursement claim of travel by private airlines. (Order no. F.20/10/2016-AC/104-28 dated 25-02-2016 issued from Finance Department.

Hence, recovery of Rs4693/- may be made from the above incumbent after due verification of facts and figures may be shown to audit.

All other similar cases may also be reviewed on the basis of above observations.

PARA NO. 16
Audit Memo. No.30

Dated: 13-07-2017

Sub: Recovery of Rs. 1232/- from officer of DC (Central) towards Income Tax

The Section 80 G and CBDT Circular regarding deduction of tax at source provides that donations for charitable purposes fall under two categories,

(a) those which can be taken into account by the Disbursing Officer and

(b) those for which assesses can get refund only through their Annual Income Tax Return from the ITO concerned.

During the test-check of Income Tax Calculation sheets and PBRs maintained for the financial year 2016-17 (Assessment year 2017-2018) it has been observed that Sh. Akhil Kumar, SDM had claimed rebate 100% for the amount of Rs.5975/- donated to NGO for the assessment year 2017-18 respectively. The further scrutiny of computation of deduction admissible under Section 80 G reveals that said NGO does not fall under the category of (a) as mentioned above in accordance with the Section 80 G of Income Tax Act. As such DDO is not empowered to give benefit of rebate to the official. However the employee could have been claimed her refund from the ITO concerned in his Annual Income Tax Return in the concerned Assessment years.

Revised Income Tax calculation for FY 2016-2017 (AY 2017-18) is as under:-

Sh. Akhil Kumar, SDM

FY 2014-15 (AY 2015-16)	As per Form - 16	Correct Calculation
	Rs.	Rs.
Gross Income	862490	862490
Less Transport Allowance	(-)4800	(-)4800
Less rebate on DGEHS	(-)3900	(-)3900
Net Gross Income	853790	853790
Deduction admissible on saving under 80C	(-)150000	(-)150000
NPS Govt. Contribution 80CCD (2)	(-)73236	(-)73236
Less deduction 100% under 80 - G (donated Rs, 5975 to NGO and Rs.10000 to PM fund)	(-)15975	(-)10000
Total taxable Income rounded off	614580(rounded off)	620560(rounded off)
Tax due	47916	49112
E. Cess @ 3% on 47916	1437	1473
Net tax payable (47916 + 1437)	49353	50585
Tax Deducted at Source	49353	49353
Short Recovery	Nil	Nil
Tax refundable/outstanding	1821	1232

Hence, recovery of Rs.1232/- may be made from the above officer after due verification of facts and figures under intimation to audit.

Similar cases may also be reviewed under intimation to audit.

Annexure "A"

Reference Audit Memo No.33 Dated: 13-07-2017

Month	Name of Volunteer	Enrollment No.	Actual paid	Amount to be paid	Excess amount paid
10/16	Pankaj Kumar Sinha @ 487 30 Days	164/1089	14610	14123	487
10/16	Mahender Kumar @ 487 30 Days	165/1118	14610	14123	487
10/16	Anil Kumar @ 487 30 Days	163/350	14610	14123	487
10/16	Sunil Kumar @ 487 30 Days	146/1334	14610	14123	487
10/16	Deepak @ 487 30 Days	149/683	14610	14123	487
10/16	Mohan Lal @ 487 30 Days	149/352	14610	14123	487
10/16	Bharat Kumar @ 487 30 Days	165/117	14610	14123	487
10/16	Aslam @ 487 30 Days	161/442	14610	14123	487
10/16	Ravi Chopra @ 487 30 Days	239/1453	14610	14123	487
10/16	Prem Prakash Kain @ 487 30 Days	168/221	14610	14123	487
10/16	Narender Mohan @ 487 30 Days	165/692	14610	14123	487
10/16	Rustam Ali @ 487 30 Days	151/1039	14610	14123	487
11/16	Mohan Lal @ 495 30 Days	149/352	14850	13860	990
11/16	Aslam @ 495 30 Days	161/442	14850	13860	990
11/16	Ravi Chopra @ 495 30 Days	239/1453	14850	13860	990
11/16	Rakesh Kumar @ 495 30 Days	151/1005	14850	13860	990
11/16	Rustam Ali @ 495 30 Days	151/1047	14850	13860	990
11/16	Prem Prakash Kain @ 495 30 Days	168/221	14850	13860	990

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S.No. 03 B.No. 132/17.6.19

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02/17	Jitender @ 495 28 Days	151/999	13860	12870	990
02/17	Rotash Kumar @ 495 27 Days	161/897	13365	12870	495
02/17	Atul @ 495 27 Days	163/247	13365	12870	495
02/17	Imran @ 495 27 Days	162/2014	13365	12870	495
		Total	956430	898116	58314

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PARA No: 12³¹26
(Audit Memo No. 34 dated 14-07-2017)

Sub:- Non- adjustment of outstanding AC Bills amounting to Rs.
2,42,31,211/-

According to Receipts and Payments Rule 118 money drawn on behalf of Abstract Contingent bill (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 detaild bill.

As per details furnished by the Department , on scrutiny of Abstract Contingent (AC) advances revealed that advances, amounting to Rs.2,42,31,211/- pertaining to period 2006-2007 to 2015 to 2016 were pending for adjustment as on 31-03-2017 in violation of R & P 118. Year wise break up of AC advances bills have not been furnished by the department.

**YEAR WISE BREAK UP OF OUTSTANDING AC ADVANCES BILLS
ARE GIVEN AS UNDER:**

S. No.	Year	Amount
1.	2007-07	1623702
2.	2007-08	12393550
3.	2009-10	2315262
4.	2011-12	2261250
5.	2012-13	5637447
	Total	24231211

Necessary steps may be taken for settlement of above advances under intimation to audit.

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PARA No: 13³²
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(Letter dated 03-07-2017)

Sub:- Non- verification of remittance amounting to Rs. 74,31,332/-

The audit party has sent the letter through DDO of DC Central Office for verification of Remittance of challans to PAO-15. The following challans have not been verified by the PAO-15.

S. No.	Chaaln No.	Dated	Amount	Head of Account
1.	15	06-04-2016	665650	Registration fee
2.	27	11-04-2016	3340050	-do-
3.	30	30-04-2016	2167550	-do-
5.	71	13-05-2016	1222882	-do-
6.	119A	08-08-2016	35200	-do-
			7431332	

Settled
Letter No. 03
SA TO/10/DEL
5-7-17

Necessary steps may be taken for verification of above challans under intimation to audit.

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PARA 14
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Dated: 06-07-2017

Sub. : L.A.C. Records- incomplete Cash Book and un reconciled bank account

During test check of the Cash Book of LAC, D.C. (Central), New Delhi, the following irregularities have been noticed:-

- Physical verification has not been conducted:** As per provision of Rule -13 (iv) of Receipts and Payment Rules, at the end of each month, HOO or he should nominate a Gazetted Officer who should verify the balance in the Cash Book and record a signed and dated certificate to that effect. It may be done on the first working days of the first month before making any transaction of that day. But it was noticed that the physical verification has not ever been conducted by an officer during the audit period.
- Amount entered in cash book not tallied with bank statement :** During the test check of cash book as well as bank statement for the audit period, it has been observed that amount entered in cash book and amount reflects in the bank statement are not tallying with each other. Most of the entries shown in the bank statement as credited have not been found entered in receipts side of the Cash Book. t
- Cash Book has not never been signed by the DDO/LAC which is violation of the Receipt and Payment Rules for proper maintenance of the Government Cash Book.**
- Totals have never been got checked by a person other than the writer of the Cash Book.
- Cheque issued but not entered in the Cash.** The following cheque were issued to on 27-04-2016 in f/o of the claimant but not entered in the cash book. Which is serious irregularity.

S. No.	Cheque no.	Dated	Issued in f/o	Amount	Remarks
1.	257609	27-04-2016	Rajkumar	4373426	
2	257610	27-04-2016	Kalyan Singh	430173	
3.	257611	27-04-2016	Krishan Kumar	1227786	
4.	257612	27-04-2016	Not mentioned	96788	Cancelled
5.	257613	27-04-2016	Virender singh	967890	
6.	257614	27-04-2016	Kalyan Singh	1588952	
7.	257615	27-04-2016	Rajkumari	1588952	
8.	257616	27-04-2016	Not mentioned	1588952	Cancelled
9.	257617	27-04-2016	Lokender Choudhary	1588952	
10.	257618	27-04-2016	Shallendrer	1588952	
11.	257619	27-04-2016	Vishal Choudhary	1588952	

- Apart from above it has been observed that a huge amount has been transferred to account no. 0098585007262 on regular basis from LAC Account no. 10945761241. For intendance

Sr. No.	Dated	Amount in Rs.
1.	02-04-2016	52082916
2.	12-05-2016	3674474.21
3.	23-06-2016	20381331

There is no relevant record/ transfer advice was provided to the audit. Further, the department could not explain the actual facts/ reasons.

- 7. A cheque number 257623 dated 12-07-2016 amounting to Rs. 40.00 Lakh was issued to SBI Account Income Tax. But the amount was not bifurcated to ascertain the amount and TDS deducted on it in r/o a particular claimant. .
- 8. No reconciliation of A/cs with Bank is being done to check accuracy of A/cs which is also irregular.
- 9. As per Rule 13(ii)(b) of Receipts & Payments Rules cheques issued by cheques drawing DDO are required to be entered in a Register of Cheques issued in form GAR-4. This register is not being maintained by the LAC branch.

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The department may take necessary steps to do the need under the intimation to audit..

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PARA NO: 15 ³⁴
~~37-29~~

Para no
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Para-25

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~~Mem. No. 15 dated 29-06-2017~~

Audit Memo No. 4 dated 29-06-2017

Audit Memo No. 5 dated 29-06-2017

Audit Memo No.17 dated 06-07-2017

Audit Memo No.29 dated 10-07-2017

Updated previous para no. 9 2014-2016

Sub: Non-production of Records.

The following records have not been produced before audit for the audit period 2016-17..

1. Property Register.
2. All Purchase Files/ AMC Files during the audit perios 2016-17 .
3. Unserviceable/Dead Stock Record.
4. Log Book / History sheet of f all vehicles.
5. Non-consumable Stock Register.
6. Hiring of vehicles'.
7. Advertisement files.
8. OTA Register
9. LTC Claim Register
10. Medical Claim Register
11. Electricity Register
12. Telephone Register
13. Contingent Register
14. Medical Reimbursement Register
15. Long Term/ Short Term advance Register
16. Spouse Information's
17. Condemnations File
18. Record of EMD / Performance Security
19. Details of Employees to be retiring in 5 years and their service books.

The above record should be shown to next audit.

(Signature)
(DEEPAK KUMAR SHARMA)
INEPECTING AUDIT OFFICER
AUDIT PARTY NO. IX

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Para no 29 Para-26

PART- II
CURRENT AUDIT REPORT
(01.04.2017 to 31.03.2018)

PARA NO. 01 : Short deduction of Rs.1525/- towards DGEHS Subscription
(Ref. Memo No. 3 dated 03/07/18)

The subscriptions of DGEHS were revised on the basis of Grade pay w.e.f. 01.08.2010 by Directorate of Health Services, GNCT of Delhi vide O.M. No. F.25(III)/DGEHS/140/DHS/09/38850-62 dated 28.07.2010 and subsequent corrigendum/clarification No. F.25(III)/DGEHS /140/DHS/09/44413-18 dated 20.08.2010. The monthly subscription rates are as under :-

S.No.	Grade Pay Drawn per month	Rate of monthly subscription
1	Upto Rs. 1650	Rs. 50/-
2	Rs.1800 Rs. 1900 Rs.2000 Rs. 2400 Rs.2800	Rs. 125/-
3	Rs.4200	Rs. 225/-
4	Rs.4600 Rs. 4800 Rs. 5400 Rs.6600/-	Rs.325/-
5	Rs.7600 and above	Rs. 500/-

Further, the rate of subscription of DGEHS have been revised w.e.f 01.02.2017 vide order No.F..25(III)/140/DHS/09/204078-204243 dated 02.05.2017 issued by Director General Health Services. DGEHS cell, Directorate of Health Services. Govt. of NCT of Delhi. The revised rate of monthly subscription is as under:-

S.No.	Corresponding levels in the pay matrix as per 7 th CPC	Rate of monthly subscription
1	Level 1 to 5	Rs. 250/-
2	Level 6	Rs.450/-
3	Level 7 to 11	Rs.650/-
4	Level 12 and above	Rs.1000/-

During the test check of pay bill registers for the audit period, it has been observed that the Department has not deducted the DGEHS contribution as per the instruction/ condition and thus resulted in short recovery of Rs.1525/- as per detail below:-

S. No	Name & Designation (Sh./Smt./Ms.)	Level	Amt. Deducted @ Rs.	Amt. Due @ Rs.	Period/ Months	Short deduction to be recovered Rs.	Remarks
1	BrahmPrakash, LDC	1-5	50	250	Apr.17 to May 17 (2 months)	400	Recovery already made @200/-
2	Amar Nath, UDC	1-5	125	250	Feb.17 to Apr.17 (3 months)	375	Subscription revised from May 17
3	Sunil Kumar Patwari	1-5	125	250	Feb.17 to Apr.17 (3 months)	375	--do--

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4.	VedPrakash, Patwari	1-5	125	250	Feb.17 Apr.17 (3 months)	to	375	--do--
Total							1525	

Accordingly, recovery of Rs.1525/- (Rupees one thousand five hundred twenty five only) towards short deduction of DGEHS as detailed above may be made from officers/officials concerned after due verification of facts and figures under intimation to Audit.

Other similar cases may also be scrutinized and recovery, if any, may also be made under intimation to Audit.

PARA NO. 02 : Short deduction of UTGEIS amounting to Rs.1260/-

(Ref. Memo No. 4 dated 03/07/18)

The rate of subscription towards UTGEIS to the erstwhile Group 'D' employees placed in PB-1 with grade pay of Rs.1800/- and classified as Group 'C' is at Rs.30/- per month w.e.f. January, 2011 onwards vide GOI, Ministry of Finance, Deptt. of Expenditure OM No. 7 (1)/EV/2008 dated 10.09.2010.

During test check of PBR for the audit period, it has been noticed that the UTGEIS subscription for Group 'D' employees who placed in PB-1 not deducted at the enhanced rate of Rs.30/- as per details given below:

S. No.	Name Designation &	Amount recovered	Amount to be recovered	Period of short recovery	Amount short recovered (Rs.)	Remarks
1.	Janki Devi, Peon	15/-	30/-	03/17-02/17 (12 months)	180	
2.	BahadurSng Bailiff	15/-	30/-	03/17-08/17 (06 months)	90	Rate revised from 09/17
3.	Suresh Chand, Peon	15/-	30/-	03/17-08/17 (06 months)	90	--do--
Total					360	

Further, under Chapter 1, Section-II, UTGEGIS, 1984 of Group Insurance Scheme, rate of subscription under the scheme for Group-B post is Rs.60/- p.m. However in the following cases, the rate of subscription was not in order, as detailed under:

S. No.	Name Designation &	Amount recovered	Amount to be recovered	Period of short recovery	Amount short recovered (Rs.)	Remarks
1.	Devender Kumar, Tehsildar	30/-	60/-	03/17-08/17 (6 months)	180	Rate revised from 09/17
2.	Karan Singh, Tehsildar	30/-	60/	03/17-02/18 (12 months)	360	

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3	Virender Sharma, Steno Gr.II	30/-	60/-	03/17-02/18 (12 months)	360	
Total					900	

Accordingly, recovery of Rs.1260/- (Rupees one thousand two hundred sixty only) towards short deduction of UTGEGIS as detailed above may be made from officers/officials concerned after due verification of facts and figures under intimation to Audit. Rate of subscription for the post-audit period may also be reviewed under intimation to audit.

Para-22
PARA NO. 03 : Short recovery of License Fees & Water charges for Govt. Accommodation amounting to Rs.3020/-

(Ref. Memo No.5 dated 04/07/18)

As per order no. F.4(1)/Misc./PWD/Allot/2004/8496-8500 dated 27.07.2012 issued by PWD & Housing Department, GNCT of Delhi the flat rate of License fee and Water charges for the Govt. of NCT of Delhi (General Pool) Accommodation in various localities of Delhi has been revised w.e.f. 01.07.2012. Further, As per order no. F.4(1)/Misc./PWD/Allot/2004/1955-1984 dated 10-03-14 issued by PWD & Housing Department, GNCT of Delhi the flat rate of License fee for the Govt. of NCT of Delhi (General Pool) Accommodation in various localities of Delhi has been revised w.e.f. 01.07.2013.

On the scrutiny of record during the audit period, it is found that the license fee and water charge of **Sh. Prashant Kumar, SDM** was not deducted as per order issued by the Govt. of NCT of Delhi as mentioned above. The details are as under :-

S. No	Name of the Officer with Designation and type of Qtr.	Rate of LF and WC Due (Rs.)	Li/Fee recoverable (Rs.)	Water charge recoverable (RS.)	Total Amount recoverable	Remarks
01	Sh. Prashant Kumar, SDM (Flat-11, Delhi Govt. Flats, Greater Kailash-1)	500+315	500 (for 3/17 Not deducted)	315*8= 2520 (07/17 to 02/18 not deducted)	Rs.3020/-	Recovery of W/C upto 06/17 pointed out in para 8, 2014-16

As mentioned above, an amount of Rs.3020/- (Rupees Three thousand twenty only) on account of short recovery towards License Fee and water charges for Govt. Accommodation may be recovered from officer concerned after due verification of facts and under intimation to Audit. Rate of subscription for the post-audit period may also be reviewed under intimation to audit.

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Para-30
Para-29

PARA NO. 04 : Recovery of excess payment on a/c of newspaper bill amounting to Rs.2355/-

(Ref. Memo No.6 dated 06/07/18)

As per office order No.F.2/108/2000-CTB-Part-1/28-34 dated 06/09/2013 issued from the office of the Dy. Secretary (GAD), the entitlement of newspapers and magazines for the officer having Grade Pay of Rs.6600/- & Rs.5400/- has been amended as 1 Indian Newspaper and 1 Indian Magazine.

During the test check of contingent bills for the audit period, it has been observed that excess payment of newspaper has been disbursed to **Sh. Prashant Kumar, SDM (GP-5400)** as detailed under:

Sl. No	Period	Bill No. & Dt.	Entitlement	Claim reimbursed for	Amt. Payable (Rs.)	Amt. Paid (Rs.)	Excess amount recoverable (Rs.)
1	03/2017 to 02/2018	700 dt.29/03/18	1 NP and 1 Magazine.	2 NPs and 1 Magazine	5385	7740	2355
Total							2355

Recovery of Rs.2355/- (Rupees two thousand three hundred fifty five only) on account of excess payment may be made from the officer concerned after due verification of facts and under intimation to Audit.

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PARA NO. 05 : Purchase of photocopy machine without approval of the Competent Authority.

(Ref. Memo No.7 dated 06/07/18)

Under OM No. F. 14(9)/99/Fin(B)/ dated 01-08-2001 issued by Finance Department, Govt. of NCT of Delhi it is mentioned in para (6) there will be a ban on purchase of Air Conditioner, Fax Machines, Photocopier and Refrigerators etc. and as per serial no. 27 of the Delegation of Financial Powers to HOD and Administrative Secretaries of the Department of Govt. of NCT of Delhi circulated by Finance Department vide letter no. F. 8/3/2010-AC/usfa/41-44 dated 12.03.2015, HOD has been delegated full powers for purchasing subject to approval of Finance Department in r/o those equipment which attract economy ban.

On scrutiny of records provided to audit, it has been observed that the department has ~~been~~ purchased the following item without seeking relaxation/Approval from Finance Department on account of economy ban, which is irregular

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S. No.	Sanction No. With date	Name of items	Amount (Rs.)	Bill No.& Dt.
1	F.DC/C/228/PHOTOCOPY/MACHINE/CTB/15/2067 dated: 29/06/2017	01 Photocopy machine	98700	204, 11/07/17

Reason for above laps may be elucidated to audit. Further the Department may obtain relaxation/Approval from Finance Department on account of economy ban to regularise above said expenditure under intimation to audit.

PARA NO. 06 : Recovery of excess payment on account of LTC reimbursement amounting to Rs.5520/-.

(Ref. Memo No.8 dated 09/07/18)

Under Rule 4(d)(i) of CCS (LTC) Rules, 1988, LTC is admissible for two surviving unmarried children with the stipulation that this restriction of the concession shall not be applicable in respect of (i) those employees who already have more than two children prior to the coming into force of this restriction, i.e., 20.10.1997, (ii) children born within one year of the coming into force of this restriction, (iii) where the number of children exceeds two as a result of second child birth resulting in multiple births.

On test check of LTC bills, it was observed that **Sh.Suresh Chand, Peon** has availed himself LTC alongwith his family members including wife and 3 children, from Delhi to Mumbai and reimbursed of LTC claim vide Bill No: 227 Dt. 24/07/17. The claim of 3rd child Shalini (DOB 30.04.2001) is irregular:

S. No	Date of Journey	From	To	Mode	Amount reimbursed	(Amount in Rs.)		
						Admissible as per audit	Recoverable amount	
1	12/06/17	Delhi	Mumbai	By train	13800	11040	2760	
2	17/06/17	Mumbai	Delhi	--do--	13800	11040	2760	
TOTAL								5520

Recovery of overpayment amounting to Rs.5520/- (Rupees five thousand five hundred twenty only) may be made after due verification of facts and shown to Audit.

Other similar cases may also be scrutinized and recovery, if any, may also be made under intimation to Audit.

PARA NO. 07 : Overpayment of Pay & Allowances amounting to Rs. 28081/-

(A) Excess payment in pay arrear bills

(Ref. Memo No.9 dated 09/07/18)

During test check of records, it is observed that arrear of pay and allowances were paid to following employees wherein irregularities have been observed in the due-drawn statements as detailed under:

1. Sh. Ajay Anand, Gr.I (DASS)/SR.I

Bill No. : 216 dt. 14/07/17
Period of payment : 01/16 to 02/17
Amount paid : Rs.153510/-

Period	Basic Pay	DA as per Rules	DA drawn as per statement	Difference/ Excess paid
01-01-2016	60400	0	1208	1208
01-02-2016	60400	0	1208	1208
01-03-2016	60400	0	1208	1208
01-04-2016	60400	0	1208	1208
01-05-2016	60400	0	1208	1208
01-06-2016	60400	0	1208	1208
01-07-2016	62200	1244	2488	1244
01-08-2016	62200	1244	2488	1244
01-09-2016	62200	1244	2488	1244
01-10-2016	62200	1244	2488	1244
01-11-2016	62200	1244	2488	1244
01-12-2016	62200	1244	2488	1244
01-01-2017	62200	1244	2488	1244
01-02-2017	62200	1244	2488	1244
Total				17200

2. Sh. Amar Nath, Kanungo/UDC

Bill No. : 294 dt. 25/08/17
Period of payment : 01/16 to 07/17
Amount paid : Rs.237666/-

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Period		BP Drawn	DA Drawn		Difference/ Excess paid
			As per Statement	As per PBR	
01-01-2017	31-01-2017	13050	16313	17226	913
01-02-2017	28-02-2017	13050	16313	17226	913
01-03-2017	31-03-2017	13050	16313	17226	913
01-04-2017	30-04-2017	13050	16313	17226	913
Total					3652

Overpayment worked out to Rs.20852/- (Rupees twenty thousand eight hundred fifty two only) may be recovered from the employees concerned after due verification and shown to Audit.

(B) Wrong pay fixation due to rounding off the increment

(Ref. Memo No.11 dated 10/07/18)

Under Rule-7(A)(i) of Revised Pay Rules, 2008, the pay in the pay band/pay scale will be determined by multiplying the existing basic pay as on 01.01.2006 by a factor of 1.86 and rounding off the resultant figure to the next multiple of 10. It was further clarified vide O.M. No. F.1/1/2008-IC dated 29.01.2009 at Sl. No. 4, that in the case of calculation of increments under the revised pay structure, paise should be ignored, but any amount of a rupee or more should be rounded off to the next multiple of 10.

During test check of records, it is observed that pay of Sh. Sanjay Bhardwaj, LDC was not fixed in accordance with the instructions under revised pay rules, 2008, which is irregular.

Accordingly, the pay of Sh. Sanjay Bhardwaj, LDC may be re-fixed as under:

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Period	Pay already fixed		Pay to be re-fixed	
	Band Pay	Grade Pay	Band Pay	Grade Pay
<u>Pay fixed on 01.01.2006 in the Revised scale</u>	6790	1900	6790	1900
Pay as on 01.07.2006	7060	1900	7050	1900
Pay as on 01.07.2007	7330	1900	7320	1900
Pay as on 01.07.2008	7610	1900	7600	1900
Pay as on 01.07.2009	7900	1900	7890	1900
Pay as on 01.07.2010	8200	1900	8190	1900
Pay as on 01.07.2011	8510	1900	8500	1900
Pay as on 01.07.2012	8830	1900	8820	1900
Pay as on 01.07.2013	9500	1900	9490	1900
Pay as on 01.07.2014	9850	1900	9840	1900
Pay as on 01.07.2015	10200	1900	10190	1900

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Recovery of overpayment of pay & allowances is worked out to Rs.2099/- (Rupees two thousand ninety nine only) as per Annexure-I, which may be made after due verification and shown to Audit.

(C) Overpayment of Transport Allowance

(Ref. Memo No.12 dated 10/07/18)

As per TA rules, If an employee remains absent from duty for full calendar month due to any kind of leave, he/she is not entitled for Transport Allowance for that calendar month.

During test check of PBR and attendance register of employees, it has been observed that following employee has availed of leave including full calendar month leave, but have been paid Transport Allowance against the rule as detailed below:

S.No.	Name of the staff (Sh./Ms./Mrs.)	designation	Period of Leave		number of full calendar month	Transport Allowance recoverable (Rs.)
			From	To		
1	Om Prakash Gaur	Patwari	20/7/2017	31/08/2017	01	3780

Accordingly, the over payment of Rs.3780/- (Rupees three thousand seven hundred eighty only) may be recovered from the employee concerned, after due verification of facts and figures under intimation to audit.

Other similar cases may also be scrutinized at your level and recovery, if any, may be made under intimation to audit.

(D) Overpayment of Transport Allowance in pay arrear bills

(Ref. Memo No.13 dated 10/07/18)

During the test check of pay arrear bills alongwith PBR, it has been observed that Transport Allowance was overpaid to the following employee as detailed under:

Sh. Brahm Prakash, LDC/Kahungo

Bill No. : 180 dt. 20/06/17

Period of payment : 13/10/2009 to 31/03/2017

Amount paid : Rs.337593/-

Month	BP	TA Due		TA Drawn		Difference/ Excess paid
		As per Statement	As per Rule	As per Statement	As per PBR	
Nov.2016	5680+1900 =7850	0	1350	0	2700	1350
Total						1350

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Accordingly, the over payment of Rs.1350/- (Rupees one thousand three hundred fifty only) may be recovered from the employee concerned, after due verification of facts and figures under intimation to audit.

Other similar cases may also be scrutinized at your level and recovery, if any, may be made under intimation to audit.

Para-32 Para-33

PARA NO. 08 : Hiring of vehicles from M/s Bhimeshwari Travels

(Ref. Memo No.10 dated 10/07/18)

During the audit, it has been observed from the file of hiring the vehicles No. DC/C/ Private Vehicles/CTB/2016-17 that previously the department was hiring the vehicles from M/s A2Z Services on the rates, terms & conditions of e-tender ID 2015-Rev-83577-1 dated 05.06.15 and the tender was expired on 31st March 2016.

Further the department has taken approval from HOD for hiring of 6 Nos of vehicles i.e. 3 Nos for Tehsildars, 1 No. for SDM (HQ/DUDA), 1 No for ADM(Central and 1 No. for General Pool from M/s Bhimeshwari Travels , B-4 Shivlok House-1, Commercial complex, Karampura, Delhi-15 on the basis of rates, terms and conditions adopted by Divisional Commissioner Revenue Department which were also adopted by the District Election Officer, District North-West for the use of SDM(HQ) in the office of Divisional Commissioner.

The rates are as under:

Hiring charges of vehicles	Extra per k.m. charges	Extra per hour charges
100km. & 10 hr @ Rs.1095/- per day (taxes extra)	Rs.9/- per k.m. (taxes extra)	Rs.50/- per hr (taxes extra)

The department has taken approval for hiring the vehicles from HOD on the basis of emergent condition because the floating and processing of new e-tender will take approximately one month time.

In this regard the observations of audit are as under:

1. As per delegation of financial powers to HOD and Administrative Secretaries by Finance (Account) Department, Govt. of Delhi vide letter NO. F.8/3/2010-AC/usfn/41-47 dated 12.03.2015, the power of HOD is Rs.1,00,000/- per month, but HOD have given expenditure sanction for more than 1 Lac per month. The month wise details of expenditure on hiring of vehicles are as under:

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Month	Amount (Rs.)
Apr-17	166588
May-17	166603
Jun-17	148665
Jul-17	171832
Aug-17	201530
Sep-17	233495
Oct-17	223100
Nov-17	205696
Dec-17	213701
Jan-18	217015
Feb-18	173732
Mar-18	209016

2. Department has obtained approval for hiring of vehicle from M/s Bhimeshwari Travels in the month of July 2016 due to emergent condition as the new tender was not finalized. Two years (approx) have been passed but no tender has finalized and work is continuously awarded to M/s Bhimeshwari Travels.

3. Approval from Finance Department regarding number of vehicles hired is not available in the file.

4. Approval of HOD was obtained for hiring of 6 vehicles whereas 7 vehicles were hired in the months of Aug.17, Sept.17, Oct.17, Nov.17. Approval for hiring one more vehicle is not available in the file.

Department may explain the reasons of above observations to the audit.

PARA NO. 09 : Excess payment of Rs.15454/- to M/s. ICSIL for the month of Oct.17.

(Ref. Memo No.15 dated 10/07/18)

As per attendance certificate in r/o contractual office assistance posted in SDM (Karol Bagh) for the month of October 2017, Ms Manjari Rani has availed 19 days medical leave during her attendance period from 01.10.2017 to 23.10.2017. The attendance certificate as forwarded by Tehsildar (Karol Bagh) vide letter F.SD/KB/2017/16809 dated 02.11.17. Further a letter was sent by SDM (HQ) to Managing Director, ICSIL for submission of bill for the month of Oct.17 in which the leave taken by Ms. Manjari Rani has not shown and full month attendance for the month of OCT. 2017 certified.

On the basis of the attendance M/s ICSIL has charged full amount of salary Rs.17916 +ESI +EPF + GST from the department.

[Signature]

[Handwritten notes: Jella, P. S. M., S. M.]

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As per agreement made on 04/05/2017 between DC(Central) and M/s Intelligence Communication Systems India Ltd. (ICSIL), employee should get 1 Casual Leave in a month total to 12 (casual Leave) per year.

According to agreement she was entitled to one CL during the month of Oct. 17. Hence department has made excess payment of Rs.15454/- for 18 days to M/S ICSIL on account of Ms. Manjari Rani as per details given below:

Particulars	Per month charges	Overpayment (18 days)
Basic Salary	17916	10403
EPF 13.15% (Employer share)	1997	1159
ESI 4.75% (Employer share)	851	494
	20764	12056
Service Charge 10%	1971	1040
	22555	13096
SGST 9%	2030	1179
CGST 9%	2030	1179
Total	26615	15454

Reasons for excess payment of Rs.15454/- to Ms. ICSIL may be explained to audit. Recovery may be made after due verification of records and similar other cases may be reviewed accordingly.

**PARA NO. 10 : Contingent expenditure beyond the delegated powers of HOD
(Ref. Memo No.16 dated 10/07/18)**

As per delegation of enhanced financial powers to H.O.D. and administrative Secretaries of Govt. of NCT of Delhi issued by Pr. Secretary (Finance), Finance Accounts Department vide its letter no. F8/3/2010-AC/usfa/41-44 dated 12/03/2015, as per Sl. No. 1(a) regarding contingent expenditure Unspecified Items (recurring), HOD is delegated financial powers to the extent of Rs. 3.00 Lakhs per annum, whereas Pr. Secretaries/Secretaries of the administrative department vested financial powers to the extent of Rs. 5.00 Lakhs per annum.

On test check of record related to contingent expenditure Unspecified Items (recurring), it has been observed that the HOD sanctioned expenditure on a/c of Lease Line Circuit beyond the delegated powers of HOD or Secretary of the administrative department during the financial year 2017-18, details of which is given as under :

S.No	Bill No. & Date	Name of Agency	Amount (Rs)
1	240/31.07.2017	MTNL	535468

In view of the above, it is evident that expenditure on a/c of Lease Line Circuit beyond the delegated financial powers of HOD/Pr. Secretary/Secretary of the administrative department, which was irregular. The expenditure incurred on a/c of payment of lease line circuit amounting to Rs. 535468/- may be regularized after obtaining the approval of Finance Department, GNCTD.

Para-35
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PARA NO. 11: Non Production of Records for the audit period 2017-18

(Ref. Memo No. R/01 dated 28/06/18


Memo No. R/04 dated 04/07/18)

Memo No. R/05 dated 04/07/18

The following records have not been shown to audit:-

1. Record and file relates to J & K Migrants/1984 riot victims
2. Record related to LAC
3. Log Books/History sheets of vehicles
4. Consumable/Non-consumable stock registers
5. File related to payment to Sanitation Services, Hiring of Tentage, Purchase of computer
6. Long Term /Short Term Advance Registers
7. LTC / Medical /Tuition Fee Reimbursement Register
8. Register of Valuables.
9. Certificate regarding Loss of Govt. money/property due to theft, fire, fraud or misappropriation
10. List of Obsolete / unserviceable / condemned items lying in store
11. Spouse information

The above mentioned records may be shown to next audit.


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Party No. V

ANNEXURE-T TO MEMO NO.- 11 PARA-7(B)
 Recovery statement in R/o Sh. Sanjay Bhardwaj, LDC

DUE								DRAWN							
Period	B.P.	GP	Pay (BP+G P)(2+3)	D.A. (4+DA%)	H.R.A. (4*30%)	T.A. (B.T.A+ DA%)	Total (4+5+6+7)	B.P.	GP	Pay (BP+GP) (9+10)	D.A. (11*DA%)	H.R.A. (11*30%)	T.A. (B.T.A+D A%)	Total (11+12+ 13+14)	Difference (15-8)
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
Jul-06	7050	1900	8950	179	2685	612	12426	7060	1900	8960	179	2688	612	12439	13
Aug-06	7050	1900	8950	179	2685	612	12426	7060	1900	8960	179	2688	612	12439	13
Sep-06	7050	1900	8950	179	2685	612	12426	7060	1900	8960	179	2688	612	12439	13
Oct-06	7050	1900	8950	179	2685	612	12426	7060	1900	8960	179	2688	612	12439	13
Nov-06	7050	1900	8950	179	2685	612	12426	7060	1900	8960	179	2688	612	12439	13
Dec-06	7050	1900	8950	179	2685	612	12426	7060	1900	8960	179	2688	612	12439	13
Jan-07	7050	1900	8950	537	2685	636	12808	7060	1900	8960	538	2688	636	12822	14
Feb-07	7050	1900	8950	537	2685	636	12808	7060	1900	8960	538	2688	636	12822	14
Mar-07	7050	1900	8950	537	2685	636	12808	7060	1900	8960	538	2688	636	12822	14
Apr-07	7050	1900	8950	537	2685	636	12808	7060	1900	8960	538	2688	636	12822	14
May-07	7050	1900	8950	537	2685	636	12808	7060	1900	8960	538	2688	636	12822	14
Jun-07	7050	1900	8950	537	2685	636	12808	7060	1900	8960	538	2688	636	12822	14
Jul-07	7320	1900	9220	830	2766	654	13470	7330	1900	9230	830.7	2769	654	13484	14
Aug-07	7320	1900	9220	830	2766	654	13470	7330	1900	9230	830.7	2769	654	13484	14
Sep-07	7320	1900	9220	830	2766	654	13470	7330	1900	9230	830.7	2769	654	13484	14
Oct-07	7320	1900	9220	830	2766	654	13470	7330	1900	9230	830.7	2769	654	13484	14
Nov-07	7320	1900	9220	830	2766	654	13470	7330	1900	9230	830.7	2769	654	13484	14
Dec-07	7320	1900	9220	830	2766	654	13470	7330	1900	9230	830.7	2769	654	13484	14
Jan-08	7320	1900	9220	1106	2766	672	13764	7330	1900	9230	1107.6	2769	672	13779	14
Feb-08	7320	1900	9220	1106	2766	672	13764	7330	1900	9230	1107.6	2769	672	13779	14
Mar-08	7320	1900	9220	1106	2766	672	13764	7330	1900	9230	1107.6	2769	672	13779	14
Apr-08	7320	1900	9220	1106	2766	672	13764	7330	1900	9230	1107.6	2769	672	13779	14
May-08	7320	1900	9220	1106	2766	672	13764	7330	1900	9230	1107.6	2769	672	13779	14
Jun-08	7320	1900	9220	1106	2766	672	13764	7330	1900	9230	1107.6	2769	672	13779	14
Jul-08	7600	1900	9500	1520	2850	1856	15726	7610	1900	9510	1522	2853	1856	15741	15
Aug-08	7600	1900	9500	1520	2850	1856	15726	7610	1900	9510	1522	2853	1856	15741	15

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Sep-08	7600	1900	9500	1520	2850	1856	15726	7610	1900	9510	1522	2853	1856	15741	15
Oct-08	7600	1900	9500	1520	2850	1856	15726	7610	1900	9510	1522	2853	1856	15741	15
Nov-08	7600	1900	9500	1520	2850	1856	15726	7610	1900	9510	1522	2853	1856	15741	15
Dec-08	7600	1900	9500	1520	2850	1856	15726	7610	1900	9510	1522	2853	1856	15741	15
Jan-09	7600	1900	9500	2090	2850	1952	16392	7610	1900	9510	2092	2853	1952	16407	15
Feb-09	7600	1900	9500	2090	2850	1952	16392	7610	1900	9510	2092	2853	1952	16407	15
Mar-09	7600	1900	9500	2090	2850	1952	16392	7610	1900	9510	2092	2853	1952	16407	15
Apr-09	7600	1900	9500	2090	2850	1952	16392	7610	1900	9510	2092	2853	1952	16407	15
May-09	7600	1900	9500	2090	2850	1952	16392	7610	1900	9510	2092	2853	1952	16407	15
Jun-09	7600	1900	9500	2090	2850	1952	16392	7610	1900	9510	2092	2853	1952	16407	15
Jul-09	7890	1900	9790	2643	2937	2032	17402	7900	1900	9800	2646	2940	2032	17418	16
Aug-09	7890	1900	9790	2643	2937	2032	17402	7900	1900	9800	2646	2940	2032	17418	16
Sep-09	7890	1900	9790	2643	2937	2032	17402	7900	1900	9800	2646	2940	2032	17418	16
Oct-09	7890	1900	9790	2643	2937	2032	17402	7900	1900	9800	2646	2940	2032	17418	16
Nov-09	7890	1900	9790	2643	2937	2032	17402	7900	1900	9800	2646	2940	2032	17418	16
Dec-09	7890	1900	9790	2643	2937	2032	17402	7900	1900	9800	2646	2940	2032	17418	16
Jan-10	7890	1900	9790	3427	2937	2160	18314	7900	1900	9800	3430	2940	2160	18330	17
Feb-10	7890	1900	9790	3427	2937	2160	18314	7900	1900	9800	3430	2940	2160	18330	17
Mar-10	7890	1900	9790	3427	2937	2160	18314	7900	1900	9800	3430	2940	2160	18330	17
Apr-10	7890	1900	9790	3427	2937	2160	18314	7900	1900	9800	3430	2940	2160	18330	17
May-10	7890	1900	9790	3427	2937	2160	18314	7900	1900	9800	3430	2940	2160	18330	17
Jun-10	7890	1900	9790	3427	2937	2160	18314	7900	1900	9800	3430	2940	2160	18330	17
Jul-10	8190	1900	10090	4541	3027	2320	19978	8200	1900	10100	4545	3030	2320	19995	18
Aug-10	8190	1900	10090	4541	3027	2320	19978	8200	1900	10100	4545	3030	2320	19995	18
Sep-10	8190	1900	10090	4541	3027	2320	19978	8200	1900	10100	4545	3030	2320	19995	18
Oct-10	8190	1900	10090	4541	3027	2320	19978	8200	1900	10100	4545	3030	2320	19995	18
Nov-10	8190	1900	10090	4541	3027	2320	19978	8200	1900	10100	4545	3030	2320	19995	18
Dec-10	8190	1900	10090	4541	3027	2320	19978	8200	1900	10100	4545	3030	2320	19995	18
Jan-11	8190	1900	10090	5146	3027	2416	20679	8200	1900	10100	5151	3030	2416	20697	18
Feb-11	8190	1900	10090	5146	3027	2416	20679	8200	1900	10100	5151	3030	2416	20697	18
Mar-11	8190	1900	10090	5146	3027	2416	20679	8200	1900	10100	5151	3030	2416	20697	18
Apr-11	8190	1900	10090	5146	3027	2416	20679	8200	1900	10100	5151	3030	2416	20697	18
May-11	8190	1900	10090	5146	3027	2416	20679	8200	1900	10100	5151	3030	2416	20697	18
Jun-11	8190	1900	10090	5146	3027	2416	20679	8200	1900	10100	5151	3030	2416	20697	18
Jul-11	8500	1900	10400	6032	3120	2528	22080	8510	1900	10410	6037.8	3123	2528	22099	19

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Aug-11	8500	1900	10400	6032	3120	2528	22080	8510	1900	10410	6037.8	3123	2528	22099	19
Sep-11	8500	1900	10400	6032	3120	2528	22080	8510	1900	10410	6037.8	3123	2528	22099	19
Oct-11	8500	1900	10400	6032	3120	2528	22080	8510	1900	10410	6037.8	3123	2528	22099	19
Nov-11	8500	1900	10400	6032	3120	2528	22080	8510	1900	10410	6037.8	3123	2528	22099	19
Dec-11	8500	1900	10400	6032	3120	2528	22080	8510	1900	10410	6037.8	3123	2528	22099	19
Jan-12	8500	1900	10400	6760	3120	2640	22920	8510	1900	10410	6767	3123	2640	22940	20
Feb-12	8500	1900	10400	6760	3120	2640	22920	8510	1900	10410	6767	3123	2640	22940	20
Mar-12	8500	1900	10400	6760	3120	2640	22920	8510	1900	10410	6767	3123	2640	22940	20
Apr-12	8500	1900	10400	6760	3120	2640	22920	8510	1900	10410	6767	3123	2640	22940	20
May-12	8500	1900	10400	6760	3120	2640	22920	8510	1900	10410	6767	3123	2640	22940	20
Jun-12	8500	1900	10400	6760	3120	2640	22920	8510	1900	10410	6767	3123	2640	22940	20
Jul-12	8820	1900	10720	7718	3216	2752	24406	8830	1900	10730	7725.6	3219	2752	24427	20
Aug-12	8820	1900	10720	7718	3216	2752	24406	8830	1900	10730	7725.6	3219	2752	24427	20
Sep-12	8820	1900	10720	7718	3216	2752	24406	8830	1900	10730	7725.6	3219	2752	24427	20
Oct-12	8820	1900	10720	7718	3216	2752	24406	8830	1900	10730	7725.6	3219	2752	24427	20
Nov-12	8820	1900	10720	7718	3216	2752	24406	8830	1900	10730	7725.6	3219	2752	24427	20
Dec-12	8820	1900	10720	7718	3216	2752	24406	8830	1900	10730	7725.6	3219	2752	24427	20
Jan-13	8820	1900	10720	8576	3216	2880	25392	8830	1900	10730	8584	3219	2880	25413	21
Feb-13	8820	1900	10720	8576	3216	2880	25392	8830	1900	10730	8584	3219	2880	25413	21
Mar-13	8820	1900	10720	8576	3216	2880	25392	8830	1900	10730	8584	3219	2880	25413	21
Apr-13	8820	1900	10720	8576	3216	2880	25392	8830	1900	10730	8584	3219	2880	25413	21
May-13	8820	1900	10720	8576	3216	2880	25392	8830	1900	10730	8584	3219	2880	25413	21
Jun-13	8820	1900	10720	8576	3216	2880	25392	8830	1900	10730	8584	3219	2880	25413	21
Jul-13	9490	1900	11390	10251	3417	3040	28098	9500	1900	11400	10260	3420	3040	28120	22
Aug-13	9490	1900	11390	10251	3417	3040	28098	9500	1900	11400	10260	3420	3040	28120	22
Sep-13	9490	1900	11390	10251	3417	3040	28098	9500	1900	11400	10260	3420	3040	28120	22
Oct-13	9490	1900	11390	10251	3417	3040	28098	9500	1900	11400	10260	3420	3040	28120	22
Nov-13	9490	1900	11390	10251	3417	3040	28098	9500	1900	11400	10260	3420	3040	28120	22
Dec-13	9490	1900	11390	10251	3417	3040	28098	9500	1900	11400	10260	3420	3040	28120	22
Jan-14	9490	1900	11390	11390	3417	3200	29397	9500	1900	11400	11400	3420	3200	29420	23
Feb-14	9490	1900	11390	11390	3417	3200	29397	9500	1900	11400	11400	3420	3200	29420	23
Mar-14	9490	1900	11390	11390	3417	3200	29397	9500	1900	11400	11400	3420	3200	29420	23
Apr-14	9490	1900	11390	11390	3417	3200	29397	9500	1900	11400	11400	3420	3200	29420	23
May-14	9490	1900	11390	11390	3417	3200	29397	9500	1900	11400	11400	3420	3200	29420	23
Jun-14	9490	1900	11390	11390	3417	3200	29397	9500	1900	11400	11400	3420	3200	29420	23

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Jul-14	9840	1900	11740	12562	3522	3312	31136	9850	1900	11750	12572.5	3525	3312	31160	24
Aug-14	9840	1900	11740	12562	3522	3312	31136	9850	1900	11750	12572.5	3525	3312	31160	24
Sep-14	9840	1900	11740	12562	3522	3312	31136	9850	1900	11750	12572.5	3525	3312	31160	24
Oct-14	9840	1900	11740	12562	3522	3312	31136	9850	1900	11750	12572.5	3525	3312	31160	24
Nov-14	9840	1900	11740	12562	3522	3312	31136	9850	1900	11750	12572.5	3525	3312	31160	24
Dec-14	9840	1900	11740	12562	3522	3312	31136	9850	1900	11750	12572.5	3525	3312	31160	24
Jan-15	9840	1900	11740	13266	3522	3408	31936	9850	1900	11750	13277.5	3525	3408	31961	24
Feb-15	9840	1900	11740	13266	3522	3408	31936	9850	1900	11750	13277.5	3525	3408	31961	24
Mar-15	9840	1900	11740	13266	3522	3408	31936	9850	1900	11750	13277.5	3525	3408	31961	24
Apr-15	9840	1900	11740	13266	3522	3408	31936	9850	1900	11750	13277.5	3525	3408	31961	24
May-15	9840	1900	11740	13266	3522	3408	31936	9850	1900	11750	13277.5	3525	3408	31961	24
Jun-15	9840	1900	11740	13266	3522	3408	31936	9850	1900	11750	13277.5	3525	3408	31961	24
Jul-15	10190	1900	12090	14387	3627	3504	33608	10200	1900	12100	14399	3630	3504	33633	25
Aug-15	10190	1900	12090	14387	3627	3504	33608	10200	1900	12100	14399	3630	3504	33633	25
Sep-15	10190	1900	12090	14387	3627	3504	33608	10200	1900	12100	14399	3630	3504	33633	25
Oct-15	10190	1900	12090	14387	3627	3504	33608	10200	1900	12100	14399	3630	3504	33633	25
Nov-15	10190	1900	12090	14387	3627	3504	33608	10200	1900	12100	14399	3630	3504	33633	25
Dec-15	10190	1900	12090	14387	3627	3504	33608	10200	1900	12100	14399	3630	3504	33633	25
															20999

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PART-II CURRENT AUDIT REPORT
(2018-19)

Para No.01 (Ref. Memo No. 02 dated 03.10.2019)

Sub: - Discrepancies in maintenance work

The office of the DM (Central) awarded the maintenance work of creating the additional office space at terrace of main building amounting to Rs. 32968616/- to DSIDC. The test check of work file however shows the following Discrepancies shortcoming

1. Un-installing of Fire Extinguishers:-

The DSIDC office vide their letter no DSIDC/ EE/ (CD-XX)/201-20/9109 dated 23.05.2019 has handing over the building to DC office advising the office for taking over the building and inventory. But on scrutiny of schedule of items it has been noticed that stock entry of 12 no. fire extinguishers having specification 4.5 kg Co2 with 1 mtr, long discharge horn and 12 no. 6 kg ABC type fire extinguishers have not been recorded in the stock register. More over these 24 fire extinguishers have not been installed in the building after lapse of more than 05 month, since the potency of the chemical is one year and almost half year has been passed.

2. SDM (HQ/CTB) sent a letter to DSIDC cited various shortcomings in the newly constructed building vide its letter no F. No. DC/C/289/CTB-20171897-1909 dated 22.07.2019. Briefings of the points are as under:-

1. The network switches installed are unmanaged switches.
2. Sitting arrangements has not been made by DSIDC till date
3. Some Doors are not opening properly
4. Water seepage from roof
5. The office unable to connect and use MTNL landline telephone
6. Water RO/purifier is not working properly
7. Ceiling at ground floor got damaged

The above discrepancies may be removed at the earliest under intimation to audit.

Para-35
Para No. 02 (Ref. Memo No. 06 dated 15.10.2019)

Sub: - Unsettlement of Advances

The PAO-XV issued a statement of advances showing year wise unsettled advances in the name of various DDOs under PAO-XV up to 31.08.2019. This year-wise statement of advances shows that an advance of Rs. 2, 42, 31, 211/- is lying as unsettled till Oct. 2019. It is also pertinent to mention here that some of the advances are lying pending since 2006-07.

S. No.	Year	Amount
1.	2006-07	1623702
2.	2007-08	12393550
3.	2009-10	2315262
4.	2011-12	2261250
5.	2012-13	5637447
	Total	24231211

The above advances may be settled at the earliest under intimation to audit.

Para-36

19 28

Memo No. 07 dated 15.10.19)

amounting to Rs. 10113037.25 from different department.

Section 10 of the New Land Acquisition Act, 2013 provides that when the amount of compensation is not paid or deposited on or before taking possession of the land, the Government shall pay the amount awarded with interest thereon at the rate of nine per cent per annum from the time of so taking possession until it shall have been so paid or deposited.

During the scrutiny of records of LAC of the office of DC (Central Daryaganj) it has been observed that honorable ADJ court of Delhi vides its judgment and decree enhance the market value of Land along with other statutory benefits to the farmers. Some of the instances are as below

S. No.	Date of court's order	Case title	LAC No./ Ex No.	Amount (in Rs.)	Department from where the amount is due
1.	23.02.2017	Uday Raj Deceased through LR Vs UOI	191/01/07 1228/2017	2628388.97	DDA
2.	23.02.2017	Daya Nand(D) through LR's Vs UOI	178/01/07 1232/2017	2014356.75	DDA
3.	23.02.2017	Begwati Vs UOI	200/01/08 1232/2017	2839453.35	DDA
4.	23.02.2017	Chatru (D) through LR's Vs UOI	162/1/07 1230/2017	854343.18	DDA
5.	1.08.2014	C P Aggarwal Vs UOI	3/13/04 3/16	1636103	DMRC
6.	28.11.2011	Shobha Tyagi Vs UOI	6/1/09 114/15	140392	DOA
			Total	10113037.25	

The above amount may be provided to the concerned beneficiaries at the earliest to avoid any legal discomfort in future as per rule 80 mentioned above with the review of similar types of other cases after verifying the facts and figures under intimation to audit.

9

UTGEIES), the monthly subscription is to be made by each group of employees to get the appropriate insurance cover as follows:-

Group Of Employees	Amount Of Contribution	Amount Of Insurance Cover
A	120	120000
B	60	60000
C	30	30000

During test check of pay bill register for the audit period 2018-19, it has been observed that the office has not deducted the UTGEIES contribution as per the instructions and thus resulted in short recover of Rs 740/- as per detail below:-

S. No.	Name of the official and designation (s/smt./ms./ shri)	UTGEIS contribution	Amount to be deducted	Diff.	Period month	Number of Month	Amount short deducted
1	Janki Devi (Peon)	@15	@30	@15	09/16 to 04/ 19	32	480
2.	Ashish J. A.	@10	@30	@20	09/18 to 12/18	04	80
3.	Shandhya Maurya	@10	@30	@20	10/18 to 12/18	03	60
4.	Rakesh Meena J.A.	@10	@30	@20	10/18 to 12/18	03	60
5.	Amardeep Rana J.A.	@10	@30	@20	10/18 to 12/18	03	60
Total							740

Short deductions of **Rs.740/-** may be recovered from the concerned officer after due verification of facts and figures under intimation to Audit. Other similar cases may also be reviewed and the recoveries, if any be made accordingly under intimation to audit

Para-37

Para No. 05 (Ref. Memo no-04 dated 14.10.19)

Sub: - Short Deduction of License Fee and water Charges amounting to Rs. 13495/-

The Public work Department and Housing, Government of NCT of Delhi in its order no. F. 4(1)/MISC. / PWD&H/A-II/2004/P.W./2388-2400 dated 15.02.2018 and corrigendum no. F. 4(1)/MISC. / PWD&H/A-II/2004/P.W./2388-2400 dated 15.02.2018 has revised the flat rate of License Fee and water charges for various types of DTTE (General Pool) accommodation which is implemented from 01.07.2017.

But during the scrutiny of the Pay Bill Register, it has been noticed that the DC (Central) Daryaganj, office has not been deducted revised License Fee and water charges in accordance with the order mentioned above. The Details of the Employees are as under: -

(A)

S. No.	Name and Designation of the Employee (S/Sh./Ms./Mrs.)	Type of Accommodation	Deducted @ of Rs.	To be deducted @ of Rs.	Diff.	No. of month wef 07/17 to 09/19	Amount
1.	Kamlesh Prakash (Peon)	Type-I	135	150	15	27	405
2.	Arvind Kumar (Steno.)	Type-III	405	510	105	27	2835
3.	Anwar Ali (Peon)	Type-I	135	150	15	27	405
4.	Vinod Kumar (Sweeper)	Type-I	135	150	15	27	405
5.	Ram Dass (SO)	Type-I	135	150	15	27	405
6.	Suresh Chand (Peon)	Type III	245	310	65	27	1755
7.	Akhil Kumar (SDM Kot.)	Type-IV	625	640	15	27	405
8.	Richa (ADM Central)	Type-IV	525	640	115	16	1840
Total							8455

(B) Apart from the above, on test check of PBR and LPC, it shows that no water charges has been deducted from the salary of Smt. Richa (ADM) Central for the period 06/2018 to 09/2019 which would have been deducted @ 315/- per month. This results to short deduction of water charge amounting to Rs. 5040/- (315*16).

Short deductions of Rs.13495/- (8455+5040) may be recovered from the concerned officer after due verification of facts and figures under intimation to Audit. Other similar cases may also be reviewed and the recoveries, if any be made accordingly under intimation to audit


(SATVINDER SINGH)
IAO/AAO
Audit Party No. III

12

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PART- II
CURRENT AUDIT REPORT
(01.04.2019 To 31.03.2020)

Page-38

Para No-1 (Audit Observation Memo No.01 Dated: 15-02-2021)

Subject: Non Deduction of UTGEIS amounting to Rs.1,560/-

During test check of PBR for the Audit period, it was observed that the subscription of the following Employees towards UTGEGIS has not been deducted even after completion of more than one-and-half years as detailed below:-

Sl. No.	Name & Designation	Monthly subscription	Period of recovery	Total amount to be recovered
1	Sh. Parveen Dabas, Gr.II, Head Clerk/ASO	30 (10+20)	(July 2019 to Feb.2021) 20 months	10 x 6 = 60 30 x 14 = 420 Total = 480
2	Sh. Lokesh Kumar, Gr.II/Head Clerk/ASO	30 (10+20)	(July/2019 to Feb.2021) 20 months	10 x 6 = 60 30 x 14 = 420 Total = 480
3	Sh. Manish Kumar Jain, Gr.II/Head Clerk	30 (10+20)	(July/2019 to Feb.2021) 20 months	10 x 6 = 60 30 x 14 = 420 Total = 480
4	Sh. Gaurav Saini, Adhoc-DANICS	60 (20+40)	April/2019 to May/2019) 02 months pay arrears	60 x 2 = 120
Total				Rs.1,560/-

Reasons for the above said lapse could not be provided by the department to audit. Therefore, may be elucidated to audit along with documentary proofs and recovery of said contribution may be recovered from the salary of the officials concerned under intimation to audit and said deduction may be continued as per Rules issued by the Government from time to time. Further, the Department may also review all such cases where the contribution has not been deducted in this regard and recoveries if any, may also be made under intimation to audit.

Sh

Para-39

Para No-2 (Reference Record Memo No.01(B). Dated: 05-02-2021)

Sub : Out standing Advances/A.C. Bills

The PAO-X issued a statement of advances showing year wise unsettled advances in the name Of various DDOs under PAO-X upto 31-08-2019. This year-wise statement of advances shows that advances of Rs.2,42,31,211/- is lying unsettled till to date in respect of office of Dy. Commissioner (Central Distt.). It is also pertinent to mention here that some the advances are lying pending since 2006-2007.

(in Rupees)

S.No.	Year	Amount
1	2006-07	16,23,702
2	2007-08	1,23,93,550
3	2009-10	23,15,262
4	2011-12	22,61,250
5	2012-13	56,37,447
	Total	2,42,31,211

In spite of several reminders and oral requests, the office has not provided any replies with regard to efforts taken for final adjustment of above mentioned outstanding Abstract Contingent Bills.

Reasons for not finally adjusting above mentioned A.C. Bills/Advances have not been provided to Audit. The details of final adjustment of the same are not provided to Audit.

Ch

Para-40

Para No-3 (Ref. Observation Memo No.06 Dated: 16-02-2021)

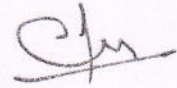
Sub : Non completion of work by PWD

During test check scrutiny of record pertaining to the work/Construction of boundary wall of plot of 12 Bighas , 5 Bisra of village Jharoda Mazra, Burari for setting up of SDm (Civil Lines) etc., it is observed that the Department has released an advance of Rs.98,89,500/- to PWD, GNCTD during March 2020 vide sanction order No.F.DM/C/CTB/315/2019/2294-2301 dated 17.12.2019 (KD-80/C).

As per Estimates of work given by the PWD for this work, time allotted to complete the work was four months, as per letter dated 12-12-2019.

However, the Department could not provide the details to Audit in respect of whether the work has been started, completed, any extension of time has been granted by the Competent Authority etc. as sought by current Audit vide Memo No. 6 dated 16-02-2021.

Reasons for the above-said lapse on the part of office of Dy. Commissioner (Central) may be elucidated to Audit with documentary proofs.



Para-41

Para No-4 (Ref. Observation Memo No.08 Dated: 16-02-2021)

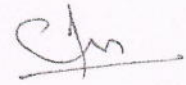
Sub : Irregularities in allotment of work

Test check scrutiny of relevant record provided to Audit by the office of Dy. Commissioner (Central) pertaining to Renovation/Painting of Buildings of SR-I, Kashmere Gate and SR-III, Asaf Ali Road during the period 2019-20 reveals that the department is not able to ascertain the life and quality/condition of the building at Kashmere Gate and is of more than 100 years old. It is found mentioned that "No physical verification has been made by the PWD/MCD or any authorities since long.

In this connection, it is observed that as per recommendations of a Local Purchase Committee, the office of Dy. Commissioner (Central Distt.) got renovation/minor repairs & painting of the 100 years old Building of SR-I at Kashmere Gate done through quotation called from three Suppliers of Stationery and General order (who deal with supply of stationery & other items).

The Office of Deputy Commissioner (Central) could not provide the details sought vide Memo No.8 dated 16-02-2021 in respect of ownership of the 100 years old building at Kashmere Gate viz PWD/any other Government Authority/Private owners etc. Whether the PWD, GNCTD etc. have been consulted before getting the Repair/Renovation/Painting work done through private firms, who deal with supply of stationery etc.

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



Para-42

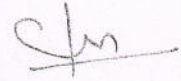
Para No-5 (Ref. Observation Memo No.05 Dated: 15-02-2021)

Sub : Rush of Expenditure

During the test check of Reconciliation for the month of March-2020, the budget allocation & actual expenditure of office of Dy. Commissioner, Central Distt. For the above period in the following heads is as under :-

Head of Account	Revised Estimate	Expenditure during March-2020	Total Expenditure	%age of expenditure in March
205300094939801 Land Acquisition Estt. - Salaries	10000000	3288488	5187473	63.39%

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



Para-43

Para No-6 (Ref. Observation Memo No.07 Dated: 16-02-2021)

Sub: Short deduction of Income tax

During the test check of Form-16 for the financial year 2019-2020 provided by Accounts Branch of office of Dy. Commissioner, Central Distt., following discrepancies have been observed :-

(in Rupees)

Sl.NO.	Name of employee	I.Tax calculated by the office of Dy.commissioner (Central)	T.D.S.	Short deduction
1	Sh. Ashok Kumar, Driver	27,770/-	21,530/-	6,240/-

Reasons for above said lapse on the part of Department could not be provided to Audit as sought vide Memo No.7 dated 16-02-2021.

The short deduction amount may be recovered from the official concerned and deposited into Government Account under intimation to Audit.

Sh

Para-44

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Para No-7 (Ref. Observation Memo No.01,01(a),01(b),01(d) Dated: 04-02-2021 & 05-02-2021)

Sub : Non production of records for the audit period 2019-2020

The following records for the Audit period have not been provided to Audit.

1. Children Education Allowance Register / File
2. LTC / Leave encashment on LTC Register / File
3. List of employees remained on leave for more than one calendar month during the period of audit in the following format:-

S.No.	Name	Designation	Leave		Nature of Leave
			From	To	

4. List of employees (Regular & Contractual)
5. History Sheet / detail of hired vehicles
6. List of employees who have been provided govt. Accommodation
7. Details of tenders awarded during audit period along with files.
8. List of employees going to retire within 5 years.
9. List of employees who have been provided mobile / landline facility along with reimbursement files.
10. List of employees getting special increments
11. Purchase files
12. Advertisement files.
13. Files pertaining to outsourcing of staff
14. Files pertaining to Security and Sanitation services
15. Detail of Bank Accounts / Fixed Deposits, if any.
16. Spouse Information of all the staff
17. Medical reimbursement register
18. All Stock Registers (Consumable & Non Consumable)
19. Property register.
20. Dead stock register/Register/ List of unserviceable store in the following format:-

S. No.	Name of Articles	Quantity	Date of Purchase	Value (Rs.)

21. Condemnation files/registers.
22. AMC files of all machinery and equipments.
23. OTA Register.
24. Newspaper & Magazine Register.
25. Details of employees working in this unit in diverted capacity.
26. Details of employees working in other units/departments etc. on diverted capacity.
27. Rent/Electricity/Water/Telephone Registers and others Bills.
28. List of employees who are under New Pension Scheme and their PBR
29. Any other record/registers other than those mentioned above.
30. Any other auditable records.
31. Certificate of loss of Govt. Property due to fire, theft, fraud, embezzlement and appropriation.
32. List of employees who were placed under suspension during the audit period.
33. Payment of conveyance Allowance/Transport Allowance to physically Handicapped officer/officials, if yes submit the relevant particulars.
34. Details of advance to the suppliers/contractors and their settlement
35. Details of advance to the employees and their adjustment

Taken as part of unserviceable

[Signature]

36. Details of pending pension cases (No. of pending cases / Less than six months / Less than one year / More than one year)

37. 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)
1	2	3	4	5	6	7

38. Details regarding drawal of advances for various purposes and adjustment thereof, for the audit period 2019-20 in the following format:-

Name of Scheme / Purpose	Advance Drawn		Amount utilized	Balance amount deposited		Adjustment details
	ACB No. & Date	Amount		Amount	Challan No. & Date	

39. Details of vehicles hired by the office of Dy. Commissioner (Central) from Private agencies / Government Department etc. along with its utilities and its usages during the period of audit 2019-20 :- a.

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

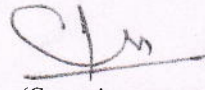
b. Details of total vehicles in the office of Dy. Commissioner (Central) along with the names of Officers to whom Vehicles are attached along with details of Drivers and Logbooks.

c. 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 sold by the Department

d. Complete records related to repair and maintenance of Government Vehicles.

The above mentioned record may be show to next audit.


 (Sreenivas V.)
 Sr.A.O./IAO, Party No.VI

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Part-II
Current Audit Report

During the course of current audit, 17 audit memos were issued including 01 record memo, highlighting various irregularities with a recovery of **Rs.54971/-**. NO reply provided by the Department, Remaining 17 observation memos including 01 record memo, have been converted into 9 Paras and 07 TANs and incorporated in the current audit report as Part-II with an outstanding recovery of **Rs. 54971/-**.

S. No.	Para No	Brief of the Para's	Amount to be recovered (Rs.)
01.	01	Overpayment of Bonus amounting to Rs.5181/-	5181
02	02	Non-adjustment of AC advances amounting to Rs.2.15 Crore.	0
03	03	Short- deduction of subscription towards DGEHS Rs.1950/-.	1950
04	04	Short deduction of UTGEIS subscription from Staff amounting to Rs.5340/-	5340
05	05	<u>Non -surrender of savings.</u>	0
06	06	Recovery of Licence fee amounting to Rs.10356/-	10356
07	07	Non-disposal of Unserviceable/ Obsolete equipments/Cars etc.	0
08	08	Non-Recovery of TDS (I.Tax) amounting to Rs.32144/-	32144
09	09	Non Production of Records	0
		Total	54971

The Internal Audit Report has been prepared on the basis of information/records furnished and made available by the Office of The Dy. Commissioner Office Distt. Central), 14, Darya Ganj, Delhi, for the period 2020-22, The audit disclaims any responsibility for any misinformation and/or non-information on the part of Auditee.

C Shukla
A/c


I.A.O., Audit Party No. XXI

PART-II

CURRENT AUDIT REPORT

Para No. 1 **Overpayment of Bonus amounting to Rs.5181/-**

(Ref. audit memo no. 02 dated 06/01/2023)

Non-Productivity Linked Bonus (Ad-hoc Bonus) is paid to employees in Group-C & D and all non-gazetted employees in Group-B. The benefit is admissible to those employees who were in service on 31st of March of the preceding year and have completed at least six months of continuous service during the year. Pro-rata payment is admissible to the eligible employees for period of continuous service during the year from six month to full year, the eligibility period being taken in terms of number of months of service (rounded off to the nearest number of months).

During test check of PBRs & Service Books, it has been observed that following employees were paid bonus for the full financial year, whereas they had not completed full year of continuous service, as detailed below:

S.No.	Name & Designation (Sh./Smt.)	Dt. of appointment	No. of months admissible for F.Y	Bonus paid (Rs.)	Bonus admissible (Rs.)	Overpayment (Rs.)
1	Manish Kumar Jain, ASO	01.07.2019	09 Months	6908	5181	1727
2	Parveen Dabas, ASO	01.07.2019	09 Months	6908	5181	1727
3	Lokesh, ASO	05.7.2019	09 Months	6908	5181	1727
	Total			20724	15543	5181

Reason for overpayment of Bonus for **Rs.5181/-** may be elucidated to the audit and recovery may be made after due verification of facts and figures.

Other similar cases may also be scrutinized and recovery may be made, if any under intimation to Audit.

Para No. 02 **Non-adjustment of AC advances amounting to Rs.2.15 Crore.**

(Ref. audit memo no. 04 dated 06/01/2023)

As per Receipt and payment rules, the contingent advances should be adjusted within a period of one month from the date of drawl or latest by 31st March. During the course of audit of the office of the Dy. Commissioner, Revenue Department, Govt. of NCT of Delhi for the period 2020-21 to 2021-22, it has been observed that a huge unadjusted contingent advances amounting to Rs.2.15 crore was lying outstanding as on March 2022. The advances were pending since 2006-07. The Department needs to take sincere efforts and take-up the matter with the concerned

for early adjustment of these advances. The year wise outstanding amount as on 30.11.2021 is given below:-

Sl. No.	Year	Amount (In Rupees)
1	2006-07	1623702
2	2007-08	12393550
3	200-10	539622
4	2011-12	1271250
5	2012-13	5637447
	Total	21465571

The Department may initiate remedial steps for adjustment of long out-standing AC Advances may also be furnished to the audit.

Para No. 3 Short- deduction of subscription towards DGEHS Rs.1950/-.

(Ref. audit memo no. 06 dated 09/01/2023)

Consequent upon the revision of the pay on the basis of the implementation of recommendation of the 7th 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 DGEHS facility is as under:-

Sr. No.	Corresponding Level in the pay matrix as per 7 th 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 was observed that short subscription towards DGEHS was deducted in respect of the following officer:-

Sr. No	Name	Designation	Level	Period	Subscription deducted	Revised subscription	Difference (In Rs.)
1	Sh. Ankur Meshram	SDM	8	01.03.2020 to 31.08.2020= 06 months	Rs. 325/-	Rs. 650/-	1950
						Total	1950

(Signature)

Reason for the above shortcoming may be elucidated to the audit. The recovery of Rs.1950/- (Rs. One thousand Nine Hundred Fifty only) from the above mentioned officer may be made after due verification of facts and figures.

Further all other similar cases may also be checked and recovery if any, be made under intimation to the audit.

Para No. 4 Short deduction of UTGEIS subscription from Staff amounting to Rs.5340/-
(Ref. audit memo no. 07 dated 09/01/2023)

As per MoF, DoE, GOI, OM No.F7(1)/EV/2008 dated 10.09.2010, point no.4 that it has been decided to enhance the monthly subscription towards CGEIS and insurance coverage to the erstwhile Group D employees placed in PB-1 with Grade pay of 1800 and classified as Group C @30/- per month from January of the next calendar year i.e. January, 2011. Hence, the rate of subscription for the scheme shall Rs.30, Rs.60 & Rs.120 p.m. for Group C, B & A employees respectively. **Accordingly, subscription towards UTGEIS was required to be deducted at revised rate from 01.01.2010.**

As per DoPT's OM No.11012/10/2016-Esstt.A-III dated 08/12/17, classification of posts under the CCS (CCA) rules, 1965, are given below:-

S. No.	Description of posts	Classification of posts
1	A central civil post carrying the pay in the pay matrix at the Level from 10 to 18	Group-A
2	A central civil post carrying the pay in the pay matrix at the Level from 6 to 9	Group-B
3	A central civil post carrying the pay in the pay matrix at the Level from 1 to 5	Group-C

During test check of records, it has been observed that the UTGEIS subscription was deducted less in view of the prescribed rates and category as per orders/ OM given above in r/o following Officers/ Officials resulting in short deduction of Rs.5340/- as detailed below :-

S. N	Employee Name & Designation (Mr./Ms.)	PERIOD	NO. OF MONTHS	Subscription due @ Rs. 60/- pm	Subscription deducted @ Rs. 30/- pm	Subscription recoverable (Rs.)
1	Naresh Chandra ASO	8/13 to 31.05.22	101	60	30	3030
2	Rekha Khurana Sr. PA	1/16 to 5/22	77	60	30	2310
TOTAL						5340

Reasons for short recovery of UTGEIS may be elucidated to the Audit and necessary steps be taken to recover the amount from above mentioned employees, under intimation to the Audit.



Para No. 5 Non -surrender of savings.

(Ref. audit memo no. 08 dated 09/01/2023)

As per Rule 62(2) of GFR 2017 that the saving as well as provisions that cannot be profitably utilized shall be surrendered to Government immediately they are foreseen without waiting till the end of the year. **No savings shall be held in reserve for possible future expenses.**

During test check of record, it was observed that there was huge savings but not surrendered to the government up to the end of the relevant financial year as detailed below:-

Year	Head of Account	Allotted Amount	Expenditure	Savings	Saving %
2020-21	202900103970001 - LRSLNP	1600000	625804	974196	61%
	202900103970006- LRMED	100000	512261	48739	49%
	205300093940001 DESALN	35000000	26229803	8770197	25%
	205300093940002 LRWGNP	43000000	13657056	29342944	68%
	205300093940006 DEMEDN	1700000	509883	1190117	70%
	205300093940011 DEDTEN	200000	0	0	100%
	205300094939806 LAMED	200000	153335	46665	23%
	205300094999801 SDSALN	5500000	4121141	1378859	25%
	205300094999806 SAMED	150000	103462	46538	31%
	224580102960050 DISMGM	7500000	6893258	606742	60%
	224502101979850 EXGOC	600000000	422991419	177008581	30%

Year	Head of Account	Allotted Amount	Expenditure	Savings	Saving %
2021-22	205300093940002 LRWGNP	14000000	10993315	3016685	22%
	205300094939801 LASALN	10000000	7987673	2012327	20%
	205300094999801 SDSALN	5450000	2945193	2504807	46%
	224502101969850 RELOC	10000000	3596180	6403820	64%

224502101979850 EXGOC	700000000	604609209	95390791	14%
224580800990050 DCNCL	158580000	111724115	46855885	30%

Reasons for not- surrendering of budget may be elucidated to the Audit.

Para No. 6 Recovery of Licence fee amounting to Rs.10356/-

(Ref. audit memo no. 09 dated 09/01/2023)

As per public works department, Govt. of NCT of Delhi letter no.F.4(1)/Misc/PWD& H/A-II/2004/PF/8494-8588 dated 08.10.2020 rate of licence fee of the Govt. of Delhi residential accommodation has been revised w.e.f. 01.07.2020

During the Audit, it has been observed from the PBR that the department has not deducted the licence fee at the enhanced rates w.e.f. 01.07.2017 & 01.07.2020. The details of recovery for the period from 01.07.2017 to 31.12.2022 are as under:-

Amount in {Rs.}

S. no	Name of official & Designation	Type of Quarter	License fee deducted	Enhanced License fee	Difference	Period	Amount of Recovery
1.	Sh. Rakesh Meena, LDC Type-2, Q.no.177, 3 rd Floor, DDA Flat, Nimari Colony, Ashok Vihar, Ph.4 Delhi	TYPE-II (B)	260+ 10 (Water Charge)	370+ 196 (Water Charge)	110+ 186	01.04.21 to 31.12.22= 21months	110x21= 2310/- 186x21= 3906/- <u>6216/-</u>
2.	Sh. Suresh Chand, Peon B-71, D.A. Flat, Timarpur, Delhi	TYPE-II (B)	245	310 370	65 60	01.07.17 to 30.06.20= 36months 01.07.2020 to 31.12.2022 =30months	Rs.65x36= 2340/- Rs.60x30= 1800/-
						Total	10356/-

DDO may take necessary action to recover an amount of Rs.10356/- (Rs. Ten thousand three hundred fifty six only) from the concerned employees after due verification of facts & figure.

Other similar cases may also be reviewed accordingly for recovery if any, under intimation to audit.

Para No. 7 Non-disposal of Unserviceable/Obsolete equipments/Cars etc.
(Ref. audit memo no. 12 dated 11/01/2023)

In terms of Provision contained in Rule 217 of GFR 2017, all the items of Store which have been obsolete or unserviceable and have been declared as condemned by the Competent Authority are required to be disposed of immediately by sale or by public auction or otherwise, so that the condition of these stores is not further deteriorated which may result in fetching less values.

Test Check of the records of office of the Dy. Commissioner (Central) has revealed that following Govt. staff vehicles of the Department are declared condemned.

Sl. No.	Registration No. of Vehicle	Make/Model
1	DL10CA 002	SX4VXI
2	DL 6J 5158	Maruti Gypsy King

The above mentioned equipments though not functioning and declared condemned by the condemnation committee in February 2022, are yet not auctioned by the Department.

Necessary steps may be taken for early disposal of all condemned items because with the passage of time there is likelihood of further deterioration in their condition and may not fetch optimum price on their late disposal

Para No. 8 Subject: Non-Recovery of TDS (I.Tax) amounting to Rs.32,144/-
(Ref. audit memo no. 14 dated 11/01/2023)

As per Income Tax Act, 1961 SSection 194 C “any person responsible for paying any sum to any resident for carrying out any ”work” in pursuance of a contract between the contractor and “a specified person” will be liable to deduct Tax at source at the prescribed rates.”

The limit on which TDS to be deducted u/s 194C :- (1) The amount paid or credit is a single contract that exceeds Rs.30000/- or (2) The amount paid or credit during the financial year altogether exceeds Rs.1,00,000/-

During the course of audit, it was observed that DDO, D.C. (Central) has not deducted Tax at source under Income Tax Act as under:-

S. No.	Bill No. & Date	Name of Firm	Amount of Bill (Rs.)	TDS(I.Tax) to be Recovered (Rs.) @2%	TDS (I.Tax) actually Recover-ed	Short Recovery of TDS (I.Tax)

(Handwritten signature)

						(Rs.)
1	CB-1063 dt.30/03/22	M/s Lime Light Engineering & Technology Pvt. Ltd.(LLET)	1103200	22064	NIL	22064
2	CB-1071 dt.31.03.2022	U.R.Traders	504000	10080	NIL	10080
		Total	1607200	32144	0	32144

Reasons for non-deduction of TDS as per Income Tax Rule may please be elucidated to audit and necessary steps should be taken to recover the TDS amount of **Rs.32,144/- (Rs. Thirty two thousand one hundred forty four only)** after due verification of records under intimation to Audit.

Other similar type of cases may also be reviewed at your own level under intimation to the audit.

Para No. 9 Non production of records for the audit period 2019-20 & 2020 to 22.

The following records for the Audit period have not been provided to Audit.

1. Children Education Allowances Register/Fire
2. LTC/Leave encashment on LTC Register /File
3. List of employees remained on leave for more than one calendar month during the period of audit in the following format:-

S.No.	Name	Designation	Leave/From- To	Nature of Leave
-------	------	-------------	-------------------	--------------------

4. List of employees (Regular & Contractual)
 1. History Sheet /detail of hired vehicles
 2. List of employees who have been provided govt.Accommodation
 3. Details of tenders awarded during audit period along with files.
 4. List of employees going to retire within 5 yrs.
 5. List of employees who have been provided mobile/landline facility alongwith reimbursement files.
 6. List of employees getting special increments
 7. Purchase files
 8. Advertisement files
 9. Files pertaining to outsourcing of staff
 10. Files pertaining to Security and Sanitation services.
 11. Detail of Bank Accounts/fixed Deposits, if any
 12. Spouse Information of all the staff

- 13. Medical reimbursement register
- 14. All stock Registers(Consumables & Non Consumable)
- 15. Property register
- 16. Dead stock register/Register/List of unserviceable store in the following format-

S.No.	Nam of 'Articles	Quantity	Date of Purchase	Value(Rs.)

- 17. Condemnation files/registers.
- 18. AMC files of all machinery and equipments.
- 19. OTA Register
- 20. Newspaper & Magazine Register.
- 21. Details of employees working in this unit in diverted capacity.
- 22. Details employees working in other units /departments etc. on diverted capacity.
- 23. Rent /Electricity/Water/Telephone Registers and others Bills.
- 24. List of employees who are under New Pension Scheme and their PBR
- 25. Any other record registers other than those mentioned above.
- 26. Any other auditable records.
- 27. Certificate of loss of Govt. Property due to fire, theft, fraud, embezzlement and appropraiton
- 28. List of employees who placed under suspension during the audit period.
- 29. Payment of conveyance Allowance /Transport Allowance to physically Handicapped officer/officials, if yes submit the relevant particulars.
- 30. Details of advance to the suppliers /contractors and their settlement
- 31. Details of advance to the employees and their adjustment
- 32. Details of pending pension cases(No. of pending cases/kess tgab sux nibtgs/Less than one year/more than one year)
- 33. Details of all the Bank and Post office accounts mentioned/operated by the office preferably in the following performa:

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 day of the current audit year)	Are these balance at col. No. 6hae been reconciled with the bank upto date or not(Yes/No.)
1	2	3	4	5	6	7

34. Details regarding drawal of advances for various purposed and adjustment thereof , for the audit period 2019-20 in the following format:-

Name of Scheme/purpose	Advance drawn		Amount Utilized	Balance amount deposited		Adjustment details
	ACB NO. & Date	Amount		Amount	Challan No. & Date	

35 Details of vehicles hired by the office of Dy.Commissioner(Central) from Private agencies /Government /departnet etc. along with its utilities and its usages during the period of audit 2019-20:- a.

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

- a. 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.
- b. 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 sold by the Department

- c. Complete records related to repair and maintenance of Government Vehicles.
F.Y.2020-2021 & 2021-22

36. **Record in r/o marriage registration -reg.**

The following information along with **relevant orders&records etc.** for the audit period **2020-21&2021-2022** may please be provided in the format below to the audit for scrutiny:

S.No.	No. of Marriage certificate issued	Amount of fee collected (Rs.)	Amount of late fee/previous marriage registration fee collected if any(Rs.)	Amount of fee collected on Tatkal registration (Rs.)

2

37. LTCRegister

38. Medical reimbursement register.

The above mentioned record may be show to next audit.



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TEST AUDIT NOTES

TAN No. 1. Shortcomings in maintenance of Pay Bill Registers.

(Ref. audit memo no. 03 dated 06/01/2023)

During the test check of the PBRs maintained by the unit for the audit period 2020-21 to 2021-22 following shortcomings have been noticed:

1. The Page counting certificate is not recorded/not signed in the PBRs.
2. The mandatory information/details of employees such as Basic pay, Grade Pay, Pay level, date of increment, Details of govt. accommodation, GPF/PRAN Numbers etc., required to be recorded on the upper left side of each page in the PBRs not found completely filled in.
3. Incomplete particulars of advances/refunds – Details of loan/advances/refunds, etc are not recorded. Balance of advances was not shown brought-forwarded to the current year with its number of installments.
4. Monthly entries of Pay and allowances entered in the PBRs have not been signed by DDO.
5. Total of each column is also required to be entered in the last line of each page (at the bottom) for the purpose of calculation of Income Tax of the respective year, which is not done.
6. Details of pay & allowances drawn as per LPC issued by previous office is to be entered in PBR on relevant page, which is not done in many case.
7. Pay Level is not mentioned in the PBR that is required in 7th CPC.
8. Cuttings and over writings have also not been attested by any competent authority.

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

TAN No. 02. Shortcomings in Bill Registers.

(Ref. audit memo no. 05 dated 09/01/2023)

On scrutiny of Bill Registers for the years for the audit period 2020-21 to 2021-22, following shortcomings have been observed by the audit.

2. **Page counting certificate** has not been recorded on the first page of the Bill register.
3. **Signature of DDO-** Particulars of every bill presented to PAO need to be entered at Col. 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 was noticed that DDO has not signed the bill registers during the audit period.
4. **Blank Col- 5,6,7, 8 and 9-** Col. 5,6,7,8 and 9 should be completed so as to check the actual amount admitted/passed by the PAO office and timely receipt of cheque/payment,



but the same has never been completed in respect of any of the financial year under audit period.

- 5. **Blank Col 11, 12-** Col. 10,11 and 12 of the bill register indicate the cheque no./date received against the bill present to the PAO and which must be attested by the DDO in Col. 12 at the time of making necessary entry into the Cash Book. But the entries were not attested in any case.
- 6. **Cutting and Over writings:** There were a number of cuttings and over writings in the Bill register, but these cuttings and over-writings have not been attested by the DDO, which is irregular.

Head of office is advised that rectifications of the above irregularities may be made and to be shown to audit.

TAN No. 03 : Shortcomings in Stock Registers.

(Ref. audit memo no. 10 dated 10/01/2023)

On test check of Stock Registers (Consumable) maintained by the unit, the following observations are made:-

- (1) Mandatory page counting certificate was not recorded on the first pages of the stock registers.
- (2) As per rule 213 of GFR 2017, physical verification of fixed assets and consumables should be done 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. However, physical verification of stores has not been found in the stock register as required as per GFR.
- (3) Other observations are as under:
 - (a) The details of officials to whom the items are issued & the quantity issued are not mentioned in many registers. The Signature of receiving authority is also not recorded.
 - (b) Cuttings not attested by the competent authority.

Necessary steps may be taken to remove the above discrepancies and relook all entries and compliance of the same may be shown to the next audit.

The above discrepancies may be removed at the earliest under intimation to Audit.

TAN No. 04 : Audit observations and observations-reg.

(Ref. audit memo no. 11 dated 10/01/2023)

As per CGA (Receipts and Payments) Rules, 1983

- (1) Every Government servant must attend promptly to all objections and orders communicated to him by the Accounts Officer, Internal Check Inspecting Officer and statutory Audit Officer.
- (2) When an Accounts Officer disallows a payment as unauthorized, the disbursing Officer (DDO) is bound to not only to recover the amount disallowed without listening to any objection or protest but to refuse to pay it in future till the Accounts Officer authorizes the payment to be resumed.

Note- If a Government servant from whom a recovery is ordered is transferred to the jurisdiction of another disbursing officer, the orders of recovery should be passed on to that disbursing officer without delay.

- (3) Recoveries may not ordinarily be made at a rate exceeding one-third of pay unless the Government servant affected has, in receiving the excess acted contrary to orders or without due justification or taken an advance for a specific purpose, not utilized it for the purpose (for which the advance was sanctioned) within the prescribed period, and failed to refund the outstanding amount within the stipulated date.

Total amount of recovery noticed (up to audit period 2019-20) from the record available on the Audit site in r/o DC (Central) and S.R. offices are as under:-

DC(Central)	S.R.-I	S.R.-II
Rs. 1,55,101/-	Rs. 71,74,148/-	Rs.2,13,25,406/-

Reason for non recovery of outstanding paras lying outstanding since long, be elucidated to the audit with full justification.

In view of the rule position mentioned above, Head of Office (HOO). is requested to take necessary action in respect of recovery observed and settle the paras observed by the different audit parties during the course of audit.

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

TAN No. 05 : Irregularities in maintenance of Cash Book.

(Ref. audit memo no. 13 dated 11/01/2023)

During the test check of Cash Book for the audit period 2020-22, the following discrepancies have been noticed:-

- 34. **Certificate of Physical verification of cash:** Certification of cash has not been recorded at all as prescribed in the R & P Rules. Rule 13(4) of Receipt & Payment Rules, 1983

provides that at the end of each month, the Head of Office should verify the cash balance in Cash-book and record signed and dated certificate to that effect. With regard to any discrepancy noticed therein, the instructions contained in the GFR should be followed. The certificate is normally, be in the following form:

“Certificate that cash amounting to Rs. (Rs. Only) has been physically verified and found correct as per the balance recorded in the cash book.”.

- 35. **Cuttings/Erasures/Overwriting-** Cuttings, overwriting an erasures or overwriting of entries once made in the cash-book is strictly prohibited. It has been observed so many cuttings/cancellation of entries has been made in the Cash book. Further, in some cases entries were not initialed by the Head of Office/DDO.
- 36. As per Receipts and Payments Rules, 1983, Govt. money received to be deposited into Govt. Account without delay within 03days.
- 37. Signature of DDO against each entry in cash book is reqd. that is not found in cash book examined for the audit period.

Reasons for the above irregularities may be elucidated to the audit.

TAN No. 06 : Deficiency in maintenance of Service Books

(Ref. audit memo no. 15 dated 11/01/2023)

During the test check of Service Book provided by the Department, the following deficiency are observed:-

- (i) **Entry of Aadhar Number** has not been made in most Service Books as per instructions circulated by the Pr. Secretary (Finance), Finance Department, Govt. of NCT of Delhi vide No.F.3(03)/2015/T-I/Pr. AO/2017-26 dated 10/09/2015.
- (ii) **Verification and communication of qualifying service after 18 years of service or 5 years before retirement.-** As per Rule 32 of CCS (Pension) Rules, on completion of 18 years or 5 years before the date of retirement, whichever is earlier, verification of services of the Government servant concerned should be completed and a certificate of verification issued to him in the prescribed form (Form 24). However the service has not been got verified in any case.
- (iii) **‘Home Town’ declaration** under LTC scheme to be kept in the service book – the declaration will be kept in the Service Book. Home Town declaration entry was not found in Service Book in many cases.
- (iv) **GPF Account Number-** to be entered on the right hand top of page 1 by means of a rubber stamp as soon as the official is admitted to GPF. GPF A/c No. not mentioned in some Service Books.

(v) **Practical guidelines on the maintenance of Service Book** - instructions/ guidelines contained on the inner cover pages of the printed Service Book will be followed. in addition, some practical guidelines are below:-

(A) **Opening of Service Book** - Name to be written both in English and in Hindi on the outer cover. Reference to the original documents verified to be made for (i) Date of Birth (ii) Educational Qualification,(iii) Technical Qualifications and (iv) Caste Certificate for SC/ST/OBCs.

- (vi) **Annual Verification of Services.**- Verification of Services will be completed annually along with pay slip for the month of April every year and certificate of verification recorded in the Service Book after ensuring correctness of the entries.
- (vii) **In the case of Transfer** – Certificate will be recorded for the period up to the date for which pay is drawn by the office, even if it is part of the month/ year. The new office should verify whether certificate has been recorded correctly and agrees with LPC.
- (viii) **Verification for the remaining period** – before submitting pension papers to the pension sanctioning authority, verification will be completed for the remaining period of service up to retirement.
- (ix) **Leave-Account** – in many Service Book Leave A/C has cutting and Overwriting & fluids in various entries. Entries should be Clear and Order in respect of Special leave, summer Vacation duty may be pasted in the Service Books.
- (x) **Photograph:** Vide GID below SR 197, a photograph of the Government servant is to be affixed on the right hand corner of the Service Book. However in several cases the photographs are not affixed or very old.
- (xi) **First page of Service Book** having details of the employee should be filled up properly and completely. it is observed that many details are formed blank such as Finger Print, Caste, identification marks etc.
- (xii) **Impression of finger prints** not found in the first page of the Service books in many cases.
- (xiii) Order of pay fixation on promotion and upgradation not found written or pasted in the Service Books.
- (xiv) Entries of verification of character and the antecedents of the employees, not found in the Service Books.
- (xv) Documents in r/o declaration of declaration of nominees in gratuity& pension are not found attached in the Service Books.
- (xvi) Leave records in Service Books not found signed by the HO.

HOO may take necessary steps to remove the above shortcomings under intimation to audit. .

TAN No. 07 : Discrepancies in log book of Government Vehicles.

(Ref. audit memo no. 10 dated 10/01/2023)

During the test check of the log books of Govt. Vehicles DL 1CR-9788 & DL 1CX 5150 Provided by the office of the Deputy Commissioner (Central), Darya Ganj, Delhi, following discrepancies have been observed:-

Log Books

1. Column No.2,3,6 & 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 date it is not known whether the running of these vehicles are economical or not.
5. History Sheet and Register of old spare parts are not produced before the audit

The above discrepancies may be removed at the earliest under intimation to Audit.

C. Shukla
ASO


I.A.O., Audit Party No. XXI

75/c

GOVERNMENT OF N.C.T. OF DELHI
4TH LEVEL, C- , DELHI SECTT,
I.P. ESTATE, NEW DELHI-110002

Sub: - Internal Audit Report Office of the The Sub-Registrar-I, (Kashmere Gate), Office of Dy. Commissioner (Central District), Delhi.

INTRODUCTION

The Accounts of Sub-Registrar-I, (Kashmere Gate), Office of Dy. Commissioner (Central District), Delhi (1752/15), for the period 2020-22 were test audited w.e.f. 12-01-2023 to 19-01-2023 (06 working days) by the Audit Party No- XXI comprising of Sh. Hari Ram, AAO/I.A.O, and Sh. Chander Shakher, ASO.

AIMS AND OBJECTIVES

- Sub.-Registrar-I office works under the Administrative Control of District Magistrate/Registrar of District Central. 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 each other relevant Registrars.

Registrar/Sub-Registrar/Reader/Cashier

The following officers have served as Registrar/Sub-Registrar/Cashier, during 2020-2022

S. No.	Post	Name of the Officer	Period
1	Registrar	Sh. Nidhi Srivastava, IAS	01-04-2020 to 06-08-2020
		Sh. Arava Gopi Krishan, IAS	07-08-2020 to 05.03.2021
		Ms Akriti Sagar, IAS	05.03.2021 to 31.03.2022
2	Sub Registrar	Sh. Manjeet Solanki	01-04-2020 to 31-03-2021
		Sh Kuldeep Singh	01-04-2021 to 31-03-2022
3	Cashier	Ms.Renuka, DEO	01-04-2020 to 17-10-2021
		Sh Ajay Tyagi, DEO	18-04-2021 to 31-03-2022

Ran

STATUTORY AUDIT

Sub-Registrar-I, (Kashmere Gate), Office of Dy. Commissioner (Central District), Delhi (1752/15), for the period 2020-22 has been conducted upto 2020-21 and 2021-22 AG (Audit), Delhi.

Maintenance of Records

The maintenance of records of Office of The Sub-Registrar-I, (Kashmere Gate), Office of Dy. Commissioner (Central District), Delhi (1752/15), for the period 2020-21 & 2021-22, was found satisfactory subject to observations made in the Current Audit Report and in Test Audit Notes.

Shakur

Raw

Part-I

Old Audit Report

There were 33 Outstanding Audit Paras involving recovery of Rs. 71,74,148/- in respect of the Sub-Registrar-I, (Kashmere Gate), Office of Dy. Commissioner (Central District), Delhi. 01 Para i.e. Para no. 4 (2019-20) taken a fresh and remaining 32 Audit Paras have been including in the current audit report as Part-I with the recovery of Rs. 71,74,148/-.

No. of paras outstanding

Sr. No.	Year	Total Paras	Para Settled	Para no. of Settled paras	Outstanding paras with para no.
1	2006-2007	1	Nil	Nil	06
2	2006-2008	6	Nil	Nil	01,2,3,4,5,6
3	2006-2008	4	NIL	NIL	7,8,9,10
4	2008-2014	5	NIL	NIL	1,2,3,4,5
5	2014-2017	7	NIL	NIL	1,2,3,4,5,7,7
6	2017-2018	4	NIL	NIL	1,2,3,4,
7	2018-2019	4	NIL	NIL	1,2,3,
8	2019-2020	3	01(Taken a fresh)	Settled para no.4	2,3,
	Total	34	01(Taken a fresh)		

(A) Details of Old Recovery

Para no.	Year	Amount of Recovery (in Rs.)	Recovery made	Balalnce
		Nil		

Raw

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ST 152
62/c
58 49

~~PARA No. 5~~
Para No. 5: Relief to Kashmir Migrants

(Ref. Memo No. 3.)

Scrutiny of the record of relief measures for migrant families from J&K in Delhi revealed the following shortcomings:-

As per instructions contained in Govt. of India, MHA letter No. U.13018/34/90 Delhi Dated 19-9-90, the grant of relief is subject to the condition that "Verification is done every week by Delhi Administration to see that these families/persons are actually staying in Delhi. It has, however, been noticed from the file pertaining to verification that the weekly verification of J&K migrants, who are being paid relief by Delhi Govt. is not being done in compliance of the above instruction.

As per file provided to the audit it is noticed that the verification of the migrants has been done once during the year 2006-07. The idea behind weekly verification was that none of the family member was/is earning more than the amount of relief being paid to the family. Since the regular verification, as per provisions of the instructions, is not being done the possibilities of payment of relief to ineligible migrants/persons could not be ruled out.

Reasons for not adhering to the instructions of MHA, Govt. of India may be stated to audit and it may be certified that the payments released during the period 2006-07 to all Kashmiri Migrants were made only to the eligible persons.

Para no. 1 of

~~PARA No. 6~~
Para No. 6: Irregularities in realization of government money in the Office of S.R. - I office.

(Ref. Audit Memo No. 14)

The record pertaining to realization of money for Registration of documents, fee of certified copies and fee of inspection provided by SR-I was test checked for the month of April, 2006 & September, 2006 and the following irregularities were noticed:-

i) Short realization of Rs. 407/- towards the certified copies

On checking of day-wise totals of the register being maintained for the realization of amount charged for the supply of certified copies of the documents for the month of April, 2006 and September, 2006 revealed that there was a difference of Rs.407/- in the totals shown in the register. It would be seen from the statement appended below this para that there was a totaling mistake on a number of occasions during these two months which resulted in short deposit of Rs.407/-. The totals were not checked by any Sr.

PART-I OLD AUDIT REPORT

66/69/c
37
12/12
5
66

PART - II (B) : CURRENT AUDIT OBSERVATIONS
(The current audit period was for the period 2006-08)

PARA No. 1
Para-1

PARA - 01 : Stamp duty amounting to Rs.53,12,776/- short paid on Sale-deed documents
(Audit period 2006-08 - Reference Audit Memo no.5 dated 08.09.08)

As per Notification No.F.2(12)/Fin.(E.1)/Part-III/Vol-1(ii)/3548 dated 18.07.07 areas falling 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.

During 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.5312776/-. Some of the cases detected during test-check are listed in the enclosed Annexure-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 moto 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 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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112/c
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Para-2
PARAM-2

**PARA - 02 : Evasion of Stamp duty amounting to Rs.1,79,075/-
due to non-implementation of circle rates on
registration of GPAs**

The Hon'ble Lt. Governor of Delhi vide notification no.F.2(12)/Fin(E-1)/Part-III/ 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 (XVI 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 test-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-2/Para-2. This has resulted into evasion of Stamp duty amounting to Rs.179075/-; 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.179075/- 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 unil 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 unil has no comments to offer. Thus the objection will be included in the inspection report.

Para-3
PARA - 03 : Missing Stamp paper

Audit period 2006-08 — Reference Audit Memo no.4 dated 08.09.08)

During test-check of Book-I / Vol-2281, it was noticed that a sale-deed was executed between Sh.DK Malhotra and Sh.Varun Aggarwal, which was registered with registration no.4806 dated 18.07.07 at Page no 145 to 153 with the following irregularities :-

1. As per the recordings in the said sale-deed, stamp-duty worth Rs.4800/- has been paid against the agreed consideration amount of Rs.60000/-. Whereas, the actual stamp-papers enclosed with the document were found to be worth Rs.3600/- only. Reasons for variation of stamp-papers worth Rs.1000/- may be elucidated to audit.
2. Since the details regarding the locality and area of the property in question was not found enclosed in the deed, the actual value of stamp-duty due in this case could not be verified. Necessary information may be ascertained and stamp-duty may be recalculated. Deficient stamp-duty, if any, may be recovered, after due verification, under intimation to audit.

Para-4

PARA No. 4

A-04: Registration of document in respect of property outside the jurisdiction of SR-I

(Audit period 2006-08 — Reference Audit Memo no.6 dated 08.09.08)

In this connection it is stated that As per Section 28 of the Registration Act 1908 — "Every document shall be presented for registration in the office of a Sub-Registrar within whose sub-district the whole or some portion of the property to which such document relates is situated".

Whereas during test-check, it was noticed many documents in respect of property outside the jurisdiction of SR-I were found registered in this office, which is irregular. Examples of a few cases are listed in the enclosed Annexure-3/Para-4.

Reasons for registering of the property situated outside the jurisdiction of SR-I may elucidated to audit. If any special order of competent authority were obtained in the matter, the same may be made available to audit.

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69/C
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Para-6
PARA No. 5

58
60/c
33
47
41/c

PARA - 05 : Registration of document in respect of property situated in other states
(Audit period 2006-08 — Reference Audit Memo no.7 dated 08.09.08)

In the test-check of the following cases :-

In this connection it is stated that As per Section 28 of the Registration Act 1908 - "Every document shall be presented for registration in the office of a Sub-Registrar within whose sub-district the whole or some portion of the property to which such document relates is situated"

Whereas during test-check, it was noticed that many documents in respect of property situated in other states were found registered in this office, which is irregular. Examples of a few cases are listed in the enclosed Annexure-4/Para-5.

Reasons for registering of the property situated in other states may elucidated to audit. If any special order of competent authority were obtained in the matter, the same may be made available to audit.

Para-7

PARA N-6

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67/c
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46
32
98/c

PARA - 06 : Violation of Income-tax rules

(Audit period 2006-08 — Reference Audit Memo no.8 dated 08.09.08)

1. 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.

2. 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 not 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.

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58/c
60/c
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GATE

2008-8
(11/11/07)

PARA - 07 : Variation between cash-collected and cash-deposited (Audit period 2008-08 --- Reference Audit Memo no.10 dated 08.09.08)

During test-check It was noticed that :-

1. No page counting certificate - Page counting certificate were not recorded neither in the cash-book nor in the receipt books, which is irregular. Needful may be done now and shown.
2. Entries not attested by Sub-Registrar - As per Rule 13(ii) of CGA(RP) Rules, 1983 - "All monetary transactions should be entered in the Cash-Book as soon as they occur and attested by the DDO (Sub-Registrar, in this case) in token of check". Whereas, the Cash-Book entries under the audit period have not been verified and attested by the competent authority, which is highly irregular.
3. No daily balancing of the cash-book - As per Rule 13(iii) of CGA(RP) Rules, 1983 - "The Cash-book should be closed regularly and completely checked". Whereas the daily balancing of receipt-side and payment-side are not being worked-out in the cash-book, which is irregular. Elucidate reasons.
4. No independent totals checking - Totalling of the Cash-book has not been done by some responsible subordinate other than the writer of the Cash-Book and Initial it as correct, which is contrary to Rule 13(iii) of CGA(R&P) Rules, 1983. Reasons for the same may be elucidated.
5. Month-end certificate by Sub-Registrar - As per Rule 13(iv) of CGA(RP) Rules, 1983 - "At the end of each month, DDO (Sub-Registrar, in this case) should verify the cash balance in the Cash-book and record a signed and dated certificate to that effect". Whereas no such certificate was found recorded the Cash-Book. Reasons may be elucidated to audit.
6. Remittances of receipts not verified - As per Rule 13(v) of CGA(RP) Rules, 1983 - "Entries made in the cash-book regarding remittance of receipts to the accredited bank for credit into Government Account should be attested by the HOO (Sub-Registrar, in this case) after verifying them with reference to the bank's receipt recorded on the pay-in-slips or challans. Whereas no recording is being done in the cash-book, which is irregular. Reasons may be elucidated to audit.
7. Non-production of Stock Register of GAR-5 (receipt-books) - Despite repeated reminders, the stock register of the manual receipt-books (Receipt-B) was not produced to audit. Hence, it is construed that the mandatory stock register detailing the procurement and issuances of the various receipts books used is not maintained by the unit, which is highly irregular and is in contravention of Rule 190(2)(ii) of the GFR 2005. Also, in accordance with Rule 192(2) of GFR 2005, a physical verification of all the receipts books should be undertaken at least once in a year and discrepancies, if any, should have been recorded in the stock register for appropriate action of the competent authority. Reason for contraventions of rules may be elucidated.

8. No page/form/lines counting certificate recorded on receipt books - As per Rule 22(3) of CGA(R&P) Rules 1983, before a receipt book is brought into use, the number of forms contained therein shall be counted and the result recorded in a conspicuous place in the book over the signature of the Government officer in charge of the book. Counterfoils of used books shall be kept in his personal custody. Whereas no such certificate were found recorded on the receipt books used by the unit, which is irregular. Elucidate.

9. 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 are being issued against the collection of various miscellaneous fees in respect of Book no.2. This may attract misutilization of the Government money. Reasons for non-computerization of Book no.2 may be elucidated.

10. Illegible recordings in the receipt-books - The writings/recordings in the receipt books were illegible (almost unreadable). Neither the recording of the amount (in figures) were readable nor the same amount was recorded in figures nor was the recorded purpose of collection clear. Acute difficulties were faced in ascertaining the contents and figures recorded therein. Such practice is irregular and may attract misutilisation/embezzlement of the Government money. Reasons for the same may be elucidated.

Audit note - In the absence of non-compliances/violations of the various accounting procedures and rules stipulated in the CGA(RP) Rules, 1983, it was not possible to ensure correctness of the accounts being maintained by the office.

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Para-8
PART No. 8

PARA - 08 : Irregularities in maintenance of important registers/ records (Audit period 2006-08 - Reference Audit Memo no.2 dated 04.09.08)

1. Examination of records - As per Rule 3 of the Delhi Registration Rules, 1976 - "Registering Officer shall be responsible for the preservation and safe custody of all registration records, which have accumulated in their offices or have been transferred thereto". Further as per Rule 5 of the Delhi Registration Rules, 1976 - "To prevent injury occurring to the older records by damp, white ants, fire, rain, water or otherwise the almirahs and steel racks shall be thoroughly examined once in six 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 of 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 :-

Book or Index No.....

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	11	12	13

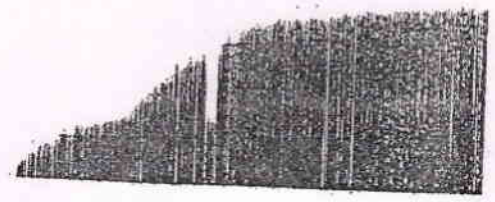
Whereas, during test-check it was noticed that the aforesaid register was not being maintained in this office, which is irregular. Elucidate reasons.

3. Non-maintenance of Movement Registers - As per Rule 11 of the Delhi Registration Rules, 1976 - If the production of a register, book or any document in the custody of Registration Officer is required by any court, it should have first been entered in the 'Movement Register' which shall be maintained in the following prescribed form by each Registering Officer and then the same be forwarded to the court under the charge of responsible official of the Registration Office :-

S.No	Date	Particulars of documents	Name of the court in which it is to be produced	Name of the person taking the document	Signature of the person concerned	Date of Return	Remarks
1	2	3	4	5	6	7	8

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

4. Non recording of the mandatory certificates on the volumes - As per Rule 12 of the Delhi Registration Rules, 1976 and as per instructions no.7 issued by the Inspector General of Registration vide order no.F.1(13)/Regn/75-76 dated 13.08.76 - the Registering Officer was required to certify after the last copy of each volume, (a) the number of documents pasted in that volume and the number of pages on which they are written ; (b) to certify any errors or defects that he may discover ; and (c) certify the consecutive numbers of copies of documents in each book. Whereas, during test-check no such certificates were found recorded on any of the volumes, which is irregular. Elucidate reasons.



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94/57/c
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5. Reference to other documents affecting the same property - As per Rule 14 of the Delhi Registration Rules, 1976 - "When a document is registered in Book No.1 or Additional Book No.1 affecting some other document previously registered in II, a note referring to the later document shall be made alongwith the other endorsements provided by the Registration Act". Whereas non-compliance to the aforesaid rule were noticed during the test-check, which is irregular. Elucidate reasons.
 6. Statement of market value to be furnished to the Registering Officer - As per Rule 5(1) of the Delhi Stamp (Prevention of Under-valuation of Instruments) Rules, 2007 - "The party presenting an instrument relating to immovable property chargeable with an ad-valorem duty shall submit along with the instrument a statement in duplicate in Form-A". Copies of the aforesaid statement were not made available to audit with the concerned books for scrutiny, which is irregular. Elucidate reasons.
 7. 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 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.
 8. Maintenance of Register for impound cases - As per Rule 9 of the Delhi Stamp (Prevention of Under-valuation of Instruments) Rules, 2007 - "The (impound) cases shall be entered in a register in Form-D". Whereas Register containing the details of impounded cases sent to the various Collector of Stamps were made available to audit, which is irregular. Elucidate reasons.
 9. 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.
 10. 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.
 11. 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.

PARA - 09 : Verification of Stamp Papers found in the records of the Office of Sub-Registrar No.1, Kashmere Gate, Delhi (Audit period 2006-08 - Reference Audit Memo no.3 dated 08.09.08)

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

S.No	Book No.	Vol No.	Regn no.	Regn date	Stamp Paper No.	Amount
1		2281	4588	18.07.07	084060	20000
2		2281	4588	18.07.07	634707-010	1000 each
3		2281	4590	18.07.07	164046	500
4		2281	4590	18.07.07	C-570185-186	100 each
5		2285	4712	25.07.07	879197	1000
6		2285	4712	25.07.07	187706	500
7		2285	4712	25.07.07	B-064266-263	100 each
8		2285	4706	23.07.07	D-216887	100
9		2285	4685	18.07.07	438576-83	25000 each
10		2281	4603	18.07.07	032417	10000
11		2284	4662	18.07.07	783894-07	1000 each
12		2284	4664	18.07.07	783232-35	1000 each
13		2284	4664	18.07.07	128216	100
14		2284	4665	18.07.07	(without no)	5000
15		2284	4665	18.07.07	890006	1000
16		2284	4665	18.07.07	B-128637-39	100 each
17		2284	4665	18.07.07	F-260120	50
18		2284	4677	04.07.07	443189-92	25000 each
19		2283	4636	18.07.07	880349-52	1000 each
20		2283	4369	18.07.07	445112-121	25000 each
21		2281	4604	18.07.07	087938-36	15000 each

1. Genuine ness of the same may be got confirmed from the aforesaid Treasury Officer (under his seal and signature), under intimation to audit.
2. Incidentally, it may also be noticed in the above table that some of the Stamp papers were 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

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57/c (41)
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Para-10

PARA-10

PARA - 10 : Non-production of records (NPR)
(Audit period 2006-08 — Reference Audit Memo no.11 dated 08.09.08)

The following records were not made available to audit, despite of repeated reminders :-

1. Receipt books (manually drawn Receipt-B) for the period 2006-07 particularly for the month of 03/07.
2. Stock Register of receipt books (manually drawn Receipt-B).
3. Impound Registers and its related records.
4. Compliances to the DACR outstanding paras.
5. List of categorizations of the various localities under the jurisdiction of the Office of Sub-Registrar-I.
6. Total value of - (a) Stamp paper received during 2006-08 ; (b) Registration fees received during 2006-08 and (c) Penalty charged and collected for deficit stamp duty during 2006-08.
7. Files relating to periodical returns being submitted during the 2006-08 as per para 62 to 67 of the Registrar Department Manual Vol-II, namely :-
 - (a) Statement of Index.
 - (b) Monthly review
 - (c) Statement of certified copies and fees thereon charged.
 - (d) Statement of collection of fees during the month
 - (e) Work load statement.
8. Intimation regarding the number of cases wherein order of refusal to register documents have been passed during 2006-08 by Sub-Registrar/Registrar and reasons recorded thereof for such orders alongwith book no.2 may be furnished.
9. The guard file containing all the instructions, directions, orders and guidelines issued.

Non-production of the aforesaid records shows that either the record is not being maintained at all or the production of the same has been purposely avoided. Non-production of records is a serious matter and therefore if any irregularities/ discrepancies are found in the records not produced to audit, at any stage by any agency, the whole responsibility will lie on the concerned HoD. However, in case the record exists, the same may please be traced and shown to next audit for scrutiny.

Handwritten notes and stamps: 85, 26, 51, 40, 54, 67/c

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1	2	3	4	5	6	7	8	9	10	11	12	13
Sl. No.	Book/ Vol No. Page no.	Regn no. & date	Locality / Address of property	Area of property	Circle rate/ Sq. Mtr. (Rs.)	Value as per circle rate (Rs.)	Rate of Stamp duty @	Proper Stamp duty payable (Rs.)	Stamp duty paid (Rs.)	Loss of Government revenue due to under payment of stamp duty (Rs.)	Name of the 1st Party & 2nd Party	Remark
81	1/2283	4661 dt18.07.07	B-989, Shastri Nagar, Delhi	100 Sq. Yds B/Sq. Mtr.		1822800		145624	12000	133824	Pritam Singh to Kiran Goel	
82	1/2283	4669 dt18.07.07	Anand Park, Industrial area, Gali No.6	125 Sq. Yds. 10359 Mtr		2278500		182280	10000	1722800	Suresh Sachhar and Narosh Sachhar to Jagdish Manggo	

(Rupees Fifty three lakhs twelve thousand seven hundred and seventy six only) E312776

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List of cases of loss of Government revenue due to Stamp duty short paid on sale-deed registered in GPA documents
Annexure-2/Para-2

1	2	3	4	5	6	7	8	9	10	11	12	13
Book/ Vol No. / Page no.	Regn no. & date	Locality / Address of property	Area of Property	Circle rate/ Sq. Mtr. (Rs.)	Value as per circle rate (Rs.)	Rate of Stamp duty @ (Rs.)	Proper Stamp duty payable (Rs.)	Stamp duty paid (Rs.)	Loss of Government revenue due to under payment of stamp duty (Rs.)	Name of the 1 st Party & 2 nd Party	Remark	
1 4/2431	3063 dt. 18.07.07	P-38, 3 rd Floor, Chandernagore Medical Colony, Kishan Ganj	100 sq.yds B4 sq.mtrs	(F) L-18100 C-5600	339100 470400 808500	3%	24255	4650	19605	Sh. Giver Pansad - Smt. Poonam Sharma	3. Consideration amount of Rs. 185000/- 4. L-18100/4/18-338100; C-5600/4/18-70400	
2 4/2431	3070 dt. 18.07.07	3rd Chhawal Mill, Para Hindu Rao	55 sq.yds 46.2 sq.mtrs	(F) L-18100 C-5600	743820 258720 1002540	3%	80152	3000	57152	Sh. Khushbad Iqbal - Smt. Rabia	1. Consideration amount of Rs. 100000/- 2. L-18100/4/18-2743820; C-5600/4/18-258720	
3 4/2431	3084 dt. 18.07.07	North-West of Tiharpur JJ Col, Nehru Vihar	25 sq.yds 21 sq.mtrs	(G) L-13700 C-4750	95990 99750 195650	5%	9783	1500	8283	Smt. Gurdeep Kaur - Smt. Sh. Umesh Kumar	1. Consideration amount of Rs. 30000/- 2. L-13700/2/18-95990; C-4750/2/18-99750	
4 4/2431	3085 dt. 18.07.07	North-West of Tiharpur JJ Col, Nehru Vihar	25 sq.yds 21 sq.mtrs	(G) L-13700 C-4750	95990 99750 195650	5%	9783	1500	8283	Smt. Gurdeep Kaur - Smt. Sh. Umesh Kumar	1. Consideration amount of Rs. 30000/- 2. L-13700/2/18-95990; C-4750/2/18-99750	
5 4/2431	3086 dt. 18.07.07	Property no. 160, Vill. Wazirabad	200 sq.yds 168 sq.mtrs	(G) L-13700 C-4750	159200 195650	5%	57980	5000	52980	Sh. Aas Mohd. -to- Sh. Masrooz Ahmed	1. Consideration amount of Rs. 100000/- 2. 6920/18-1159200	
6 4/2431	3087 dt. 18.07.07	Plot no. 4-C, Kh. no. 160, Vill. Wazirabad	100 sq.yds 84 sq.mtrs	(G) L-13700 C-4750	579600	3%	17388	7500	9000	Sh. Bhajan Lal -to- Smt. Rashmi Tyagi	1. Consideration amount of Rs. 150000/- 2. 6920/18-579600	

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1	2	3	4	5	6	7	8	9	10	11	12	13
S. No.	Book/ Vol No. Page no.	Regn no. & date	Locality / Address of property	Area of Property	Circle rate/ Sq. Mtr. (Rs.)	Value as per circle rate (Rs.)	Rate of Stamp duty @ (Rs.)	Proper Stamp duty payable (Rs.)	Stamp duty paid (Rs.)	Loss of Govt- amount revenue due to stamp payment & of stamp duty (Rs.)	Name of the 1st Party & 2nd Party	Remark
7	4/2431	3095 dt. 18.07.07	Gail Mahalwal, Mahajun Pura, Sultzei Mandi	30 sq. yds 25.2 sq. mtr.	(D) L-21800 C-7933	549360 191520 740880	3%	22226	1500	20726	Smt. Deepa Rani -to- Smt. Rajni	1. Consideration amount of Rs. 500000. 2. L-21800, C-2-549360 ; C-7900, C-2-191520
8	4/2431	3320 dt. 07.08.07	Staff no. 11-A, Dewul Hall Road, Mairat	7.3 sq. mtr.	(E) L-18400 C-6410	402960 46796 449753	5%	22488	20310	2178	Sh. PN Kapoor -to- Sh. Sunder Mohan	1. Consideration amount of Rs. 400000. 2. L-18400, C-3-402960 ; C-6410, C-3-46796
(Rupees One lakh seventy nine thousand and seventy five only)										179076		

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Annexure-3/Para-4

(Audit period 2006-08 — Reference Audit Memo no.8 dated 08.09.08)

List of cases of documents registered in respect of property outside jurisdiction of SR-

S. No	Book/Vol No.	Regn no. / Regn dt.	Locality / Property address	Name of the 1 st Party & 2 nd Party
1	2	3	4	5
1	1/2281	4601 dt.18.07.07	Pvt no.A-2, Kh.no.123/8, Gali no.15, Sant Nagar, Burari	Sh.Tejak Arora -to- Smt.Mariamma Roy (Sale-deed)
2	1/2281	4607 dt.18.07.07	Prprty no.17/139, 1 st Floor, Plot no.65, Than Singh Nagar Anand Parbat	Sh.Amit Kumar -to- Smt.Saroj Devi (Sale-deed)
3	1/2281	4611 dt.18.07.07	Prpty no.665/5 Flat no.1, 1 st Floor, Gali no.2, Punjabi Basti, Anand Parbat	Sh.Sanjay Aggarwal -to- Smt.Sunita (Sale-deed)
4	4/2439	3518 dt.24.08.07	M/s Bright Future Career Institute, 5/1, Jal Dev Park, East Punjabi Bagh	Sh.Abhilav Jain (Declaration of ownership)
5	4/2439	3520 dt.24.08.07	E-11-A, East of Kallash	Ms Sushma / Doliy Chadha (Power of Attorney)
6	4/2439	3521 dt.24.08.07	E-11-A, East of Kallash	Sh.Akhil Pawa (Declaration of ownership)
7	4/2439	3522 dt.24.08.07	E-11-A, East of Kallash	Sh.Yogendra Kr Pawa (Declaration of ownership)
8	4/2439	3525 dt.24.08.07	M/s Pandit Estate, Plot no.6, Ground Floor, Sector-19, Dwarka	Sh.Ajay Bhatnagar (Declaration of ownership)
9	4/2439	3534 dt.24.08.07	M/s Biharji Enterprises, C-42B, New Ashok Nagar	Sh.PK Upadhyay (Declaration of ownership)
10	4/2439	3541 dt.24.08.07	M/s Chaudhary Catering Services, A-2/277, Madanpur Khadar Extn, Sarita Vihar	Sh.Jegdish Chaudhary (Declaration of ownership)
11	4/2439	3542 dt.24.08.07	M/s Anuj Cybe- Café 36/61, Trilokpur	Sh.Anuj Rastogi (Declaration of ownership)
12	4/2439	3548 dt.24.08.07	M/s Computer Helpline Education Institute, RZA-25, Nihal Vihar, Nangiol	Declaration of ownership
13	4/2439	3549 dt.24.08.07	M/s OK Motors Garage, Shop no.A-1, Christian Colony, Patel Chest	Declaration of ownership

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Annexure-4/Para-5

(Audit period 2006-08 -- Reference Audit Memo no.7 dated 08.09.08)

List of cases of documents registered in respect of property situated in other states

S. No	Book/Vol No.	Regn no. / Regn dt.	Locality / Property address	Name of the 1 st Party	Remarks
1	4/2432	3134 dt.25.07.07	Plot no.1486-B, Sector-15, Part-II, Urban Estate, Gurgaon, Haryana	Sh.Sains Kiran	
2	4/2436	3359 dt.10.08.07	Village Gaunchi, Teh.Ballabhgarh, Faridabad, Haryana	Sh.Narinder Singh	
3	4/2439	3515 dt.24.08.07	M/s Aneja Moga Advt Agency, Opp.Police Station no.1, Old Court Road, Moga, Punjab	Sh.Amardeep Aneja	Declaration of ownership
4	4/2439	3516 dt.24.08.07	M/s Madan Footwear, Gall Masteran, Bazar Panjpeer, Jalandar City, Punjab	Sh.Naresh Kumar	Declaration of ownership
5	4/2439	3517 dt.24.08.07	M/s Unique Footwear, Bazar Panjpeer, Jalandar City, Punjab	Sh.Vipin Kumar	Declaration of ownership
6	4/2439	3519 dt.24.08.07	M/s Pepo Technology, 372, Sector-22, Gurgaon, Haryana	Ms Suman Gupta	Declaration of ownership
7	4/2439	3544 dt.24.08.07	M/s Babita Gram Udyog Sewa Sansthan, B-118, Ram Park, Loni, Gaziabad, Uttar Pradesh	Smt.Babita Rani	Declaration of ownership
8	4/2439	3545 dt.24.08.07	M/s Rishi Dhama Gram Udyog, B-125, Ram Park, Loni, Gaziabad, Uttar Pradesh	Sh.Om Vir	Declaration of ownership
9	4/2439	3547 dt.24.08.07	Khatoni no.1287/1, Catha no.177, Village Chhribarnau, District, Kannauj, Uttar Pradesh	Sh.HK Shukla, Sh.DK Shukla and Sh.PK Shukla -to- Sh.GK Shukla	Special Power of Attorney

Para-11
Para-12

PART-II CURRENT AUDIT REPORT

(2008-09 TO 2013-14)

(7)

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PARA No.01

Ref. audit Memo No 5 Dated 21/07/2014

As per Notification No.F.1(152)/Regn.Branch/Div.Comm./HQ/2011/780 dated 04/12/2012, the minimum rates (circle rates) for valuation of lands and immovable properties in Delhi for the purposes and their registration have been revised w.e.f. 05/12/2012. On perusal of the Peshy Register, different Volumes maintained under respective Book No, some discrepancies such as shortfall in stamp duty have been noticed. Some of the examples are illustrated as under:-

S.NO.	INSTRUMENT PRESENTED FOR REGISTRATION/ DATED	REGISTRATION NO./CATEGORY/ BOOK NO./VOLUME	REGISTRATION DATE	TOTAL CONSIDERATION VALUE CONSIDERED PER SQUARE METER	TOTAL CONSIDERATION VALUE IN VIEW OF ABOVE NOTIFICATION
1.	SALE DEED 04/12/12	12175/ F 1/4674	05/12/12	L-38640/- C-5600/-	L-47200/- C-6850/-
2.	SALE DEED 04/12/12	12177/ H 1/4674	05/12/12	L-15870/- C-NII	L-19400/- C-NII
3.	SALE DEED 04/12/12	12178/ F 1/4674	05/12/12	L-38640/- C-5600/-	L-47 200 C-6850
4.	GIFT DEED 04/12/12	12179/ F 1/4674	05/12/12	L-38640/- C-5600/-	L-47200 C-6850

Recovery on account of above is tabulated as under:-

Sr. No.	Book No./ Vol.No	Reg. No.	Area	Consdration Amount	Value as per circle Rate	Stamp duty due	Stamp Duty Paid	Balance Stamp Duty	Remarks
1.	2.	3.	4.	5.	6.	7.	8.	9.	10.
1.	1/4674	12175	37.82 Sq.M(F)	8,00,000	701813 @ 4%	28065	24000	4065	Sale Deed
2.		12177	150.50 Sq.M(H)	25,00,000	2919700 @ 6%	175182	1,50,000	25182	
3.		12178	84.47 Sq.M(F)	46,20,000	56,23,799 @ 4%	224952	1,84,800	40152	
4.		12179	20 Sq.M(F)	8,50,000	10,81,000 @ 6%	64860	51,000	13860	Gift Deed
							Total	83159	

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All such similar cases of a particular date when the rates have been revised i.e. on 08/02/11, 16/11/11 and 05/12/12 may be reviewed on the basis of above observations and shortfall in stamp duty may be recovered from the concerned parties, if any after verification of due facts and figures under intimation to audit.

Para-19

PARAM-1 L

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PARA NO. 02.

Ref. Memo No. 9. Dated: 24-07-2014

Subject: Area of Still Parking not included for calculation of stamp duty & registration fee.

The area of NCT of Delhi was categorized into different categories ranging from A to H, and at the time of registration of property falling in the NCT of Delhi stamp duty is to be charged as per rates applicable and these rates have been revised from time to time, i.e. on 08-02-11, 16-11-11 and 05-12-12 (Notification No.F.1(152)/Regd.Br./Div./Comm./HQ/2011/780 dated 04/12/12).

On scrutiny the record of the office of SR-01, it has been noticed that the property is having a still parking area along with the floors, in the sale Deed, it is specifically mentioned that the owner/vendee has the rights of parking area, but it has been found that at the time of registration of sale deed and other papers the minimum construction rates for the still parking area has not been considered in the following cases:-

BOOK NO./VOLUME 1/4671

Sr. No.	Reg.No./Date	Name	Address	Plinth Area (SQ.M)	Rate of Constr uction	Con. Cost of the still parking	Stamp Duty and RF (1%) payable	Short SD &Reg. Fee.
1.	12100 04-12-12	Indra Gupta Arihant	19-B/1 19/B-02 Sanjay Nagar, Delhi	167.02	6410	6410* 167.2/4 =267938	6% 16076+2679 =18755	18755/-
2.	129095 04-12-12	Shashi Aggarwal Pinki	E-293- 294 Shastri Nagar	90.29	5600	5600* 90.29/4 =126406	4% 5056+1264 =6320	6320/-
3.	12098 04-12-12	Brijesh Luthra	Add. Khasra No 844 Village Burari	94.061	2370	2370* 94.061 =2,22,925	6% 13376+2229 =15605	15605/-
Total								40680/-

Hence, recovery of short duty and fee may be made after due verification of facts and figures at the level of SR Office. All other such similar cases may also be reviewed. Under intimation to audit department

Para-13
PARAM-13

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PARA NO.03.

Ref. Audit Memo No 7 Dated 22/07/2014

Sub: Irregularities in Impound Register maintained by O/o SR-I, Kashmiri Gate

On scrutiny of Impound Register for the period 05/01/10 to 31/03/14 maintained by the O/o SR-I, Kashmiri Gate, following discrepancies have been noticed:-

- I. Necessary page counting certificate is not recorded by the office on the first page of Register. The same is also required to be signed by the competent authority. Numbering on register is also not done
- II. The Register is maintained w.e.f. 05/01/2010 without mentioning the details of previous outstanding Impounding cases. The Impound Register maintained by the office is incomplete. Various columns such as deficit Duty, penalty etc. are left blank.
- III. The Register is not signed by any Officer. Further, detail of pending penalty could not be ascertained in view of above deficiencies. Hence, the Impound Register should be maintained properly.
- IV. It is also noticed that the Impounded cases have been sent to Collector of stamps/S.D.M. of the concerned area for collection of short stamp duty but so many cases are still pending with them. Few examples are given below:-

S. No	Sr. No. of Impounded register	Name of the COS/S.D.M. concerned area	Name of the Party	Amount of Short Stamp Duty (Amt. in rupees)	Date of sending reference to concerned COS/SDM
1.	75	SDM Civil Line	Anita Chopra & Bansl Dhar	2427/-	24/08/11
2.	88	SDM Sadar Bazar	Poonam Chopra	6100/-	21/10/11
3.	102	SDM Civil Line	Prem Narayan Agarwal	74,204/-	22/02/12
4.	107	SDM Sadar Bazar	Jayshree Chopra	45,000/-	17/04/12
5.			Mansi Arora	45,000/-	17/04/12
			Rakesh Saini	45,000/-	17/04/12
			Ajay Sharma	45,000/-	17/04/12

Necessary action for S.No. 1 to 3 may be taken and also correspondence with the Collector of Stamps/SDM may be made to collect the short stamp duty as per Impound Register after due verification of facts and figures at the level of SR Office under intimation to audit.

Para-15

PARA No. 14

PARA No.04.
22/07/2014

Ref. Audit Memo No 8 Dated:

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 I, some Irregularities have been noticed. To illustrate few examples are given below :-

S. No.	Book No.	Registration No.	Stamp duty as per Peshi Register (in Rs.)	Stamp duty as per e stamps (in Rs.)	Consideration Price (In Rs.)
1	4676/1	12217	2140/-	2150/-	8500/-
2		12218	1320/-	1350/-	5500/-
3		12227	17570/-	17800/-	72775/-
4		12229	No entry found in Register	191000/-	47,75,000/-
5		12243	153700/-	153750/-	38,42,500/-

The difference between the Peshi Register and E-stamps Papers may be reconciled and corrected after due verification of facts and figures at the level of SR Office under intimation to audit.

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Para-15
PARA NO. 15
PARA NO. 05.

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Ref. (Record Memo No.01 &02). Dated: 21-07-2014

Subject:- Non Production of Records.

The following records were not made available to audit. Despite repeated reminders.

1. Cash Security/Fidelity Bond.
2. GAR-6 & Stock register of GAR-06.
3. Service Postage Stamps Register.
4. Detail of registration of Property.
5. Category of Permanent record.
6. Movement register.
7. No reply of outstanding Paras.
8. Challan File.
9. Certificate of Loss of Govt. Property due to fire, theft, forced embedment and misappropriation during audit period.

Dis missed
CV/10/14
SR-1
24/7/14

Anand Singh
(ANAND SINGH) 24/7/14
IAO AUDIT PARTY NO. VI

SUB REGISTRAR-I,
OLD COURT'S BUILDING,
KASHMERE QUARTERS,
DELHI-110002

Passa-17

PARA NO. 1
(Audit Memo.No.6 Dated: 29-08-2017)

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Sub: Short stamp duty under stilt parking amounting to Rs.21760/-

On scrutiny of following registered documents in the office of SR-I it has been observed that the factor of cost of construction of stilt parking was not taken into account while calculating the stamp duty. This resulted the loss of stamp duty amounting to Rs.21760/-

S. No.	Registration no. / Book No. / Volume No.	One-fourth Area of stilt parking	Locality category/ Cost of construction	Consideration amount already taken without stilt parking	Consideration amount with stilt parking as per audit view	Stamp duty + registration fee @ 7% (6+1) already paid	Stamp duty + registration fee @ 7% (6+1) due
1.	3111/1/5278	20.90 Sqm (total land area 83.60 Sqm)	E/ 7800 per Sqm	20,00,000	Min cost of land =1221000 Min cost of const.=652100 Min cost of stilt Parking=163020 Total consideration value=2036120	140000	142528
Less stamp duty paid							2528
2.	8963/1/6391	47.35 Sqm (total land area 189.4 Sqm)	D/ 11160 per Sqm	88,50,000	Min cost of land =6045648 Min cost of const.=2377917 Min cost of stilt Parking =594480 Total consideration value=9018045	619500	631263
Less stamp duty paid							11763
1.	8504/1/5486	15.67 Sqm (total land area 62.70 Sqm)	F/6850 per Sqm	1170000	Min cost of land + Min cost of const.=1170000 Min cost of stilt Parking =107340 Total consideration value=1276695	81900	89369
Less stamp duty paid							7469
Total loss							21760

Hence, recovery of Rs 21760/- may be made after due verification of facts and figures. All other similar cases may also be reviewed on the basis of above observations during the audit period 2014-2017.

Para-18
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PARA NO. 2
(Audit Memo No.7 Dated: 29-08-2017)

Sub: -Loss of Stamp duty amounting to Rs.1,08,617/- due to wrong proportionate number of floor

While calculating the stamp duty in r/o of sale of a floor, the proportionate plinth area for sale is divided by number of the floor in the building. However, while scrutiny of the documents of sale deed/ gift deed, it has been observed that the sale deed/gift deed were made and executed in r/o of following properties for 3rd Floor with roof right terrace. Whereas the proportionate plinth area has been wrongly worked out by the dividing factor. This resulted in short stamp duty amounting to Rs.1, 08,617/-

A.

Particulars	Calculation as per SR	Calculation as per Audit	Remarks
Property description 5886. Plot No. 29 UA, Jawahar Nagar, New Delhi	Regd. No. 8969 Book no. 1 Vol. No. 6391 Vendee Male	Regd. No. 8969 Book no. 1 Vol. No. 6391 Vendee Male	Three Stories + basement
Category of Colony	D	D	
Total Plinth Area	255.512 Sq.Mtrs.	255.512 Sq.Mtrs.	
Plinth Area for Sale	53.89 Sq.Mtrs.	53.89 Sq.Mtrs.	
Proportions Plinth Area for	14.91 Sq.Mtrs.	17.96 Sq.Mtrs.	
Use Factor	3(Commercial)	3(Commercial)	
Structure Type	Pucca	Pucca	
Structure Type Factor(STF)	1	1	
Year of Construction	2009	2009	
Minimum Rate of Land	127680/- x3=383040 per Sqm	127680/- x3=383040 per Sqm	
Cost of Construction	12840/-	12840/-	
Cost of Land	383040x14.91x1=5711126/-	383040x17.96x1=6879398/-	
Cost of Construction	12840x53.89x1=6,91,948-	12840x53.89x1=6,91,948-	
Cost of constructed basement	-	17.96x12840x1=230606	
Total Value	6403075	7801952	
Consideration Value	7100000	7801952	
Stamp Duty + RF	426000/+ 71000=497000/-	468117/+ 78020=546137/-	
Stamp Duty + Registration Fees to be recovered		49137/-	

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B.

Particulars	Calculation as per SR	Calculation as per Audit	Remarks
Property description Shop No.309, Old Lajpat Rai Market Delhi-110006	Regd. No. 8970 Book no. 1 Vol. No. 6391 Vendee Male	Regd. No. 8970 Book no. 1 Vol. No. 6391 Vendee Male	Three Stories + basement
Category of Colony	E	E	
Total Plinth Area	157.20 Sq.Mtrs.	157.20 Sq.Mtrs.	
Plinth Area for sale	52.40 Sq.Mtrs.	52.40 Sq.Mtrs.	
Proportions Plinth Area	13.10 Sq.Mtrs.	17.46 Sq.Mtrs.	
Use Factor	3 (Commercial)	3 (Commercial)	
Structure Type	Pucca	Pucca	
Structure Type Factor(STF)	0.9	0.9	
Year of Construction	Before 1999	Before 1999	
Minimum Rate of Land	70,080/-	70,080/-	
Cost of Construction	10800/-	10800/-	
Cost of Land	$13.10 \times 70080 \times 3 = 27,54,144/-$	$17.46 \times 70080 \times 3 = 36,70,790/-$	
Cost of Construction	$52.40 \times 10800 \times 0.9 = 5,09,328/-$	$52.40 \times 10800 \times 0.9 = 5,09,328/-$	
Cost of construction of basement		$17.46 \times 10800 \times 0.9 =$ 169711/-	
Total Value	3264472	4349829	
Consideration Value	3500000	4349829	
Stamp Duty + RF	$210000 + 35000 = 2,45,000$	$260990 + = 43490 =$ 3,04,480	
Stamp Duty + Registration Fees to be recovered		59480/-	
Total Recovery (A+B)(49137/-+ 59480/-)		1,08,617/-	

Hence, recovery of Rs1, 08,617/- may be made after due verification of facts and figures.
All other similar cases may also be reviewed on the basis of above observations during the audit period 2014-2017.

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Para - 19

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PARA NO. 3

(Audit Memo No. 11 Dated: 30-08.2017)

Sub: - (Book -4) Irregular registration of GPAs (with consideration amount and sale-rights) resulting in loss of Stamp Duty.

1. "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".

2. 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 (1st party) hands over the possession of the purchaser (2nd party)s will full powers to sell, mortgage, gift, transfer the aforesaid property to anyone including himself/herself. The owner also gets a hefty consideration in re-return. Further, the owner also absolves himself from any responsibility for violation of any rules and laws. By virtue of the clauses of the agreement the 1st party generally empowers the 2nd 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 nothing but sale of the property by the owner (1st party) to the 2nd 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.

3 As per procedure, the audit had randomly selected only some months for scrutiny during the current audit of 2014-2017, out of which only a few cases are illustrated which are given below but these cases are not exhaustive. Department may review all such similar documents/ instruments registered with them during the audit period of 2014-2017

S. No.	Registration no.	Book No.	Volume No.	Date of execution	Stamp duty paid	Remarks
1.	1145	4	3197	09-04-14	50	GPA executed in f/o person of first party's trust Article 48 ©Mr. Baljeet Singh (1) Mr. Sameer Ailawadi (Not in blood relation)
2.	1146	4	3197	11-04-14	50	GPA executed in f/o person of first party's trust Article 48 ©Mr. Vishay Choudhary (Not in blood relation)
3.	1147	4	3197	11-04-14	50	GPA executed in f/o person of first party's trust Article 48 ©Mr. Kamal Deep (Not in blood relation)
4.	1149	4	3197	11-04-14	50	GPA executed in f/o person of first party's trust Article 48 ©Mr. Sunil Kumar (Not in blood relation)
5.	1150	4	3197	11-04-14	50	GPA executed in f/o person of first party's trust Article 48 ©Mr. Kamal Deep (Not in blood relation)

45/c
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6.	1168	4	3197	15-04-14	50	GPA executed in f/o person of first party's trust Article 48 1. Mr. Parveen Grover (Not in blood relation)
7.	1172	4	3197	15-04-14	50	GPA executed in f/o person of first party's trust Article 48 1. Mr. Rama Shankar (Not in blood relation)

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.

Hence, in the matter:-

- (a) 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.
- (b) Not referring such cases to the Collector of Stamp who have the authority for examine any instrument to determine its proper value and recover deficient duty, within 2 years from the date of registration.
- (c) Deficient stamp duty may be realized & penalty thereon with prosecutions for internal evasion of stamp duty.

The Department take necessary steps for recovery of loss of stamp duty, if any. All other similar cases may also be reviewed on the basis of above observations during the audit period 2014-2017.

Para-20

PARA NO. 4

(Audit Memo No.14 Dated: 31-08-2017)
Sub: - Loss of Stamp duty amounting Rs.34929 /- due to wrong multiplying factor in r/o year of construction period

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In order to take into account the age of structures, the following multiplying factor is employed to the minimum cost of construction as detailed below:-

Year of Completion	Prior to 1960	1960-69	1970-79	1980-89	1990-2000	2000 onwards
Age factor	0.5	0.6	0.7	0.8	0.9	1.00

While scrutiny the documents of sale deed, it has been noticed the sale deeds have been made and being executed for sale of 2nd and up to 4th Floor taking into account the age of structure much before 1950 without annexing the site plan of that particular year to identify the property, in terms of calculating the age factor of the property. All the site maps annexed with the documents are signed by the vendor and draftsman/architect of current date. In the absence of site plan showing the previous/old date of construction, audit has assumed as per latest site plan of the property that all such properties would have been constructed for the year 2000 onwards. Accordingly stamp duties were re-calculated.

As the properties were undervalued for calculating the stamp duty as well the registration fee. This resulted in short payment of stamp duty amounting to Rs34, 929/- .Detailed attached in Annexure A.

Hence, recovery of Rs.34, 929/- may be made after due verification of facts and figures. All other similar cases may also be reviewed on the basis of above observations.

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Audit period 2014-2017- Reference Audit Memo no. 14 dated 31-08-2017

ANNEXURE - A

S. No.	Book/ Vol. No.	Regr. No. & date	Locality & Category	Number of Floor/Land use	Sold area In Sq. Mtr.	Area Factor taken	Mul. Factor taken	Area Factor should be	Mul. Factor should be	Value of land + value of plinth area	Calculation as per audit	Stamp Duty + RF Paid (Rs.)	Stamp Duty + RF Should be (Rs.)	Stamp Duty + RF unpaid (Rs.)	Remarks
1	1/5228	3114/09-04-14	Chandni Chowk	3 / commercial	6.51	Prior to 1950	0.5	2000 on wards	1	285576 + 29295	285576 + 58590	16750	17208	458	Multiplying factor as I was taken by the audit due to non submission sanction plan for the construction period i.e. year of 1950 Circle Rate 58400 Cost of const: 9000 Vendee is Female
2	1/5484	8460/23-09-2014	Farash Khana, Delhi	3/ residential	46.00	Prior to 1959	0.5	2000 on wards	1	895468 + 179400	895468 + 358800	55000	62713	7713	Multiplying factor as I was taken by the audit due to non submission sanction plan for the construction period i.e. year of 1959 Circle Rate 58400 Cost of const: 7800 Vendee is Female
3	1/5892	7635/24-08-2015	Sadar Bazar, Delhi	4/commercial	16.72	Prior to 1960	0.6	2000 on wards	1	878803 + 108346	878803 + 180576	68600	74157	5557	Multiplying factor as I was taken by the audit due to non submission sanction plan for the construction period i.e. year of prior 1960 Circle Rate : 380 Cost of const: 10800 Vendee is Female
4	1/5990	10,51/23-11-2015	Nal Sadak	4/ Commercial	44.60	Prior to 1950	0.5	2000 on wards	1	2344176 + 240840	2344176 + 481680	182000	197810	15810	Multiplying factor as I was taken by the audit due to non submission sanction plan for the construction period i.e. year of prior 1960 Circle Rate 70080 Cost of const: 10800 Vendee is Male
5	1/5991	10168/24-11-2015	Sadar Bazaar	4/ Commercial	15.42	Prior to 1960	0.5	2000 on wards	1	810475 + 83268	810475 + 977011	63000	68391	5301	Multiplying factor as I was taken by the audit due to non submission sanction plan for the construction period i.e. year of prior 1960 Circle Rate 70080 Cost of const: 10800 Vendee is Male
														34429	

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Notes:-

- (1) Since the complete 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 along with the production of its supporting documents to audit for verifications.
- (2) Reply to this memo expedited, otherwise it would be presumed that facts and figures are correct and unit has no comments to offer. Thus the said observations will be included in the inspection report.

22/K

To,

The SR-I,
D.C. (District Central),
Kashmere Gate, Old Courts Building Delhi

(DEEPAK KUMAR SHARMA)
INSPECTING AUDIT OFFICER
AUDIT PARTY NO. IX

Para-20

PARA NO. 5
(Audit Memo.No15 Dated: 31-08-2017)

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21/C

Sub: Loss of Stamp duty amounting to Rs.272648/- due to wrong calculation of circle rate of floor

While calculating the stamp duty in r/o of sale of a floor for the audit period 2014-2017, the following discrepancies have been observed which resulted in short stamp duty amounting to Rs.272648/-

(1)

Particulars	Calculation as per SR	Calculation as per Audit	Remarks
Property description	Regd. No. 8669 Book no. 1 Vol. No. 6379 Dated 29-09-2016 Vendee Male	Regd. No. 8969 Book no. 1 Vol. No. 6391 Dated 29-09-2016 Vendee Male	Wrong calculation of circle rate. (Rates of stamp duty was taken into consideration by the Vendee is for minimum rates of built up flats upto four storeys which is not applicable in this case, as the property has only two floor i.e. ground and first only
Category of Colony	Built up flats upto four storey	D	
Total Plinth Area	23.51 Sq.Mtrs.	23.51 Sq.Mtrs.	
Plinth Area for Sale	23.51 Sq.Mtrs.	23.51 Sq.Mtrs.	
Proportions Plinth Area for Use Factor	23.51 Sq.Mtrs.	23.51 Sq.Mtrs.	
Structure Type	1 (Residential)	1 (Residential)	
Structure Type Factor (STF)	Pucca	Pucca	
Year of Construction	1	1	
Minimum Rate of Land	--	2000 onwards	
Cost of Construction	50400/- per Sqm	127680/- per Sqm	
Cost of Land	--	12840/-	
Cost of Construction	-----	127680 x 1.735 x 1 = 1500878/-	
Total Value	1184904	12840 x 23.51 x 1 = 301868/-	
Consideration Value	1200000	1802746	
Stamp Duty + RF	72000 + 12000 = 84000/-	1802746	
Stamp Duty + Registration Fees to be recovered		108170 + 18027 = 126197/-	
		42197/-	

Particulars	Calculation as per SR	Calculation as per	Remarks
Project description L-205 Shastri Nagar, Delhi-52	Regd. No. 8694 Book no. 1 Vol. No. 6380 Dated 28-09-2016 Vendee Male	Regd. No. 8694 Book no. 1 Vol. No. 6380 Dated 28-09-2016 Vendee Male	Wrong calculation of circle rate. (The vender has sold 2 nd floor with roof along with stilt parking. Hence the dividing factor was taken as 3 by audit for calculation of plinth area under sale + Cost of const. of stilt parking
Category of Colony	F	F	
Total Plinth Area	167.2 Sq. Mtr	167.2 Sq. Mtr	
Plinth Area for Sale	41.80 Sq.Mtrs.	41.80 Sq.Mtrs.	
Proportions Plinth Area for	10.45 Sq.Mtrs.	13.94 Sq.Mtrs.	
Use Factor	1(Residential)	1(Residential)	
Structure Type	Pucca	Pucca	
Structure Type Factor(STF)	1	1	
Year of Construction	2000 on wards	2000 on wards	
Minimum Rate of Land	56640/- per Sqm	56640/- per Sqm	
Cost of Construction	8220/-	8220/-	
Cost of Land	591888/-	789562/-	
Cost of Construction	343596	343596	
COST of const. of stilt parking	-	114587	
Total Value	935484	1247745/-	
Consideration Value	975000	1247745	
Stamp Duty + RF	58500+ 9750=68250/-	74870/+ 12477=87347/-	
Stamp Duty + Registration Fees to be recovered		19097/-	

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Particulars	Calculation as per SR	Calculation as per	Remarks
Property description L/205 Shastri Nagar, Delhi-52	Regd. No. 8695 Book no. 1 Vol. No. 6380 Dated 28-09-2016 Vendee Female	Regd. No. 8695 Book no. 1 Vol. No. 6380 Dated 28-09-2016 Vendee Female	Wrong calculation of circle rate. (The vender has sold 2 nd floor with roof along with stilt parking. Hence the dividing factor was taken as 3 by audit for calculation of plinth area under sale + Cost of const. of stilt parking
Category of Colony	F	F	
Total Plinth Area	167.2 Sq. Mtr	167.2 Sq. Mtr	
Plinth Area for Sale	83.60 Sq.Mtrs.	83.60 Sq.Mtrs.	
Proportions Plinth Area for	20.90 Sq.Mtrs.	27.86 Sq.Mtrs.	
Use Factor	1(Residential)	1(Residential)	
Structure Type	Pucca	Pucca	
Structure Type Factor(STF)	1	1	
Year of Construction	2000 on wards	2000 on wards	
Minimum Rate of Land	56640/- per Sqm	56640/- per Sqm	
Cost of Construction	8220/-	8220/-	
Cost of Land	1183776	1579124	
Cost of Construction	687192	687192	
COST of const. of stilt parking	-	229174	
Total Value	1870968	2495490	
Consideration Value	1920000	2495490	
Stamp Duty + RF	76800+ 19200=96000/-	99820/+ 24955=124775/-	
Stamp Duty + Registration Fees to be recovered		28775/-	

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Particulars	Calculation as per SR	Calculation as per	Remarks
Property description 7939 Katra Brij Narain Dina Nath Road (Katra Maliwala) Delhi	Regd. No. 8505 Book no. 1 Vol. No. 5486 Dated 25-09-2014 Vendee Female	Regd. No. 8505 Book no. 1 Vol. No. 5486 Dated 25-09-2014 Vendee Female	Wrong calculation of circle rate. (The vender has sold Shop/ premises which has been considered as 'commercial Property' by the audit for stamp duty purpose.
Category of Colony	E	E	
Total Plinth Area	23.4108 Sq. Mtr	23.4108 Sq. Mtr	
Plinth Area for Sale	23.4108 Sq.Mtrs.	23.4108 Sq.Mtrs.	
Proportions Plinth Area for	23.4108 Sq.Mtrs.	23.4108 Sq.Mtrs.	
Use Factor	1(Residential)	3(Commercial)	
Structure Type	Pucca	Pucca	
Structure Type Factor(STF)	0.5	0.5	
Year of Construction	Before 1959	Before 1959	
Minimum Rate of Land	70080/- per Sqm	70080 x 3 = 210240/- per Sqm	
Cost of Construction	9360/-	9360/-	
Cost of Land	1640629/-	4921887/-	
Cost of Construction	109563	109563	
Total Value	1750192	5031450	
Consideration Value	700000	5031450	
Consideration value of stamp duty purpose	1760000	5031450	
Stamp Duty + RF	70400+ 17600=88000/-	201260+ 50315=251575/-	
Stamp Duty + Registration Fees to be recovered		163575/-	

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Particulars	Calculation as per SR	Calculation as per	Remarks
Property description 3 rd floor. of 4640, Gali Mohar Singh Jat Pahari Dhiraj, Delhi.	Regd. No. 8494 Book no. 1 Vol. No. 5485 Dated 24/09/2014 Vendee Male	Regd. No. 8494 Book no. 1 Vol. No. 5485 Dated 24/09/2014 Vendee Male	Wrong calculation of circle rate. (Dividing factor of floor was taken by Vendee is 5 whereas it should be 4)
Category of Colony	E	E	
Total Plinth Area	166.75 Sq. Mtr	133.4 Sq. Mtr	
Plinth Area for Sale	33.35 Sq.Mtrs.	33.35 Sq.Mtrs.	
Proportions Plinth Area for	6.25 Sq.Mtrs.	8.3375 Sq.Mtrs.	
Use Factor	1(Residential)	1(Residential)	
Structure Type	Pucca	Pucca	
Structure Type Factor(STF)	0.5	1	
Year of Construction	Before 1960	2000 onwards	
Minimum Rate of Land	70080/- per Sqm	70080/- per Sqm	
Cost of Construction	9360/-	9360/-	
Cost of Land	467434/-	584292/-	
Cost of Construction	156078/-	312156/-	
Total Value	1750192	896448	
Consideration Value	625000	896448	
Stamp Duty + RF	37500+ 6250=43750/-	53790+ 8964=62754/-	
Stamp Duty + Registration Fees to be recovered		19004/-	

Hence, recovery of Rs.272648/- (42197/- + 19097/- + 28775/- + 163575/- + 19004/-)-may be made after due verification of facts and figures.

All other similar cases may also be reviewed on the basis of above observations during the audit period 2014-2017.

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PARA NO. 6
(Letter - Nil Dated 28 -08-2017)

Subject: Verifications of DDs.

During the test check of record for the audit period, it has been observed that SR-I has been receiving a number of bank drafts towards stamp /registration/pasting fees from the public for registration of their instruments like Sale Deed/ GPA/Will etc. These bank drafts have been deposited by the cashier in SR-I with Cashier (HQ) to deposit into the accredited bank for regularization and crediting with same into Government Account. Details of which are below:-

S.No.	Receipt	Date	Amount	D.D. No.	Date of Deposit
Year 2014-2015					
1	5277	05/06/2014	171100	001975	09/06/14
2	6156	05/07/2014	250100	078952	07/07/14
3	6957	02/07/2014	12015000	108684	02/07/14
4	7629	25/08/2014	150100	089954	25/08/14
5	8619	26/09/2014	102800	250508	26/09/14
6	8989	13/10/2014	101400	574237	14/10/14
Year 2015-2016					
7	2682	06/04/2015	891370	478584	07/04/15
8	3645	27/04/2015	110600	077324	27/04/15
9	3760	06/05/2015	266700	338239	06/05/15
10	4489	20/05/2015	110100	009044	20/05/15
11	4764	01/06/2015	100700	630477	02/06/15
12	4958	05/06/2015	235100	641956	09/06/15
13	5241	12/06/2015	120100	642363	16/06/15
14	6180	06/07/2015	114100	544122	06/07/15
Year 2016-2017					
15	2796	01/04/2016	100100	646920	04/04/16
16	7342	08/08/2016	305100	018028	09/08/16
17	4201	09/05/2016	495100	377248	10/05/16
18	4874	19/05/2016	242600	421232	20/05/16
19	6861	27/07/2016	213100	419007	29/07/16

DDO DC (Central) is requested to verify that the above said DDs have been encashed and credited into Government Account.

HOO is to do needful and verify that the above said DDs under intimation to audit

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PARA NO. 7

(Audit Memo No.17 Dated: 01-09-2017)

(Audit memo no. 08 dated: 29-08-2017)

Sub: Non-production of Records.

The following records have not been produced before audit for the audit period 2014-17.

1. Information not provided regarding MCD booked property.
2. Information not provided regarding actual consideration amount as per NOC issued by ADM/SDM.
3. Reply of old paras
4. Movement Register
5. Category of permanent Record
6. GAR 6 and Stock Register of GAR 6
7. Book II & Book No. III
8. Inspection Register
9. Certified Copy Application Register
10. Missing Document Register
11. Record pertains to NOC received from the concerned LAC for the Agriculture land.
12. Details of Locked E-Stamping documents.

(Signature)
(DEEPAK KUMAR SHARMA)
INSPECTING AUDIT OFFICER
AUDIT PARTY NO. IX

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Annexure-1/Para-1
 (Audit period 2006-08 — Reference Audit Memo no. 5 dated 08.09.08)

1	2	3	4	5	6	7	8	9	10	11	12	13
Book/ Vol No. / Page no.	Regn no. & date	Locality / Address of property	Area of property	Circle rates/ Sq. Mtr. (Rs.)	Value as per circle rate (Rs.)	Rate of Stamp duty @ payable (Rs.)	Proper Stamp duty (Rs.)	Stamp duty paid (Rs.)	Loss of Government revenue due to stamp duty under payment of stamp duty (Rs.)	Name of the 1 st Party & 2 nd Party	Remark	
1/2281	4588 dt 18.07.07	Propy no. 64-L/A Mpl no. 5554, Jinwalhar Ngr Cdy	90 sq.yes, 75.249 sq.mtr	(D) L-21800 C-7500	820214 571892 1392106	6%	83526	24000	59526	Smt Rajeshwar- Sharma -to- Smt Anju Saxena Smt Jyotika Jain	1. Consideration amount of Rs. 400000/- 2. (21000/2.2492-820214; 7800/2.249-571892	
2	1/2281	4589 dt 18.07.07	Propy no. 7181, 25, Kaska Gang Rd, Jinwalhar Ngr, Mandolia Road	908 sq ft 109.78 sq.yes 91.78 sq.mtr	(D) L-21800 C-7500	667007 697804 1384611	6%	81877	18000	63677 Smt Krishna Murarka Smt Savita Murarka	1. Consideration amount of Rs. 300000/- 2. (21000/2.179/3-667007; 7800/2.179-697804	
3	1/2281	4590 dt 18.07.07	Propy no. 7809A, Flat no. 7, 4 th Floor Chandigar Road, Bara Hindu Rao	25 sq.yes, 20.9023 sq.mtr	(F) L-16100 C-5500	84133 117054 201187	6%	12071	4800	7271 Smt Shekila Begum -to- Smt Farhat Bano	1. Consideration amount of Rs. 80000/- 2. (16100/2.0925-117054; 5000/2.0925-117054	
4	1/2281	4591 dt 18.07.07	Propy no. E-92, Village Chowkri Mubarakabad, Shivastri Nagar	233 sq.yes, 194.0113 sq.mtr	(F) L-16100 C-5500	3136462 1090943 4227405	8%	398192	80000	258192 Sh. Karwalji Singh - -to- Sh. Omvir Gupta	1. Consideration amount of Rs. 1000000/- 2. (16100/1.94/3-3136462 5800/1.94/3-1090943	
5	1/2281	4592 dt 18.07.07	Propy no. 263A, Rajn Gill, Telwara	50 sq.yes, 41.805 sq.mtr	(E) L-18400 C-6410	769212 267976 1037182	8%	82975	9600	73375 St. Rajesh Raihore - -to- Sh. Sangay Raihore & Sh. Ajay Raihore	1. Consideration amount of Rs. 1200000/- 2. (18400/1.825-769212 6410/1.805-267976	

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S. No.	Book/ Vol No. Page no.	Regn no. & date	Locality / Address of property	Area of property	Circle rate/ Sq. Mtr. (Rs.)	Value as per circle rate (Rs.)	Rate of Stamp duty @	Proper Stamp duty payable (Rs.)	Stamp duty paid (Rs.)	Loss of Government revenue due to under payment of stamp duty (Rs.)	Name of the 1st Party & 2nd Party	Remark
1												
6	1/2281 4593 dt. 18.07.07		Ppy no. 6073-6074 Pvt nos. 3014,302, 3rd Floor (2-shops) Banti Market Sadar Bazar	133 sq ft 14.78 sq. yds. 12.38 sq. mtr	(E) L-18400 C-6410 170588 79228 349796	342337 159013 501350	8%	19924	8000	11984	Sh. Mohd. Aslam Dwershi -to- Sh. Hansh Jasya & Sh. Sanjay Jasya	1. Consideration amount of Rs. 100000/- 2. (18400x24.807x3) = 170588; 6410x12.38 = 79228
7	1/2281 4594 dt. 18.07.07		Ppy no. 2073-6074, 1st Floor (2 shops) Banti Market, Sadar Bazar	287 sq ft 29.87 sq. yds. 24.807 sq. mtr	(E) L-18400 C-6410 342337 159013 501350	1123941 390936 1514877	8%	40108	8000	32108	Sh. Mohd Alam Qureshi -to- Sh. Chandan	1. Consideration amount of Rs. 100000/- 2. (19400x24.807x3) = 342337; 6410x24.807 = 159013
8	1/2281 4595 dt. 18.07.07		Ppy no. 142 & 143, Village Niml, Shasli Nagar	83.5 sq. yds. 69.81 sq. mtr	(F) L-18100 C-5800 1123941 390936 1514877	1123941 390936 1514877	8%	121190	12007	109190	Sh. Bl. Mittal -to- Sh. J.P. Mittal	1. Consideration amount of Rs. 150000/- 2. 15100x22.81 = 1123941; 5800x69.81 = 402936
9	1/2281 4596 dt. 18.07.07		Ppy no. 790 & 802, 1st & 2nd Floor, Grand Gali, Katra Koyana, Thek Bazar	83.5 sq. yds. 69.81 sq. mtr and 57 sq. yds. 47.85 sq. mtr	(E) L-18400 C-6410 538448 375158 913606 and 438471 305501 743972	538448 375158 913606 and 438471 305501 743972	8%	132506	8400	126206	Sh. SK Sahani -to- Sh. Rajinder Mulha & Sh. Gaurind Mulha	1. Consideration amount of Rs. 800000/- 2. (18400x58.527) = 338448; 6410x58.527 = 375158 3. (18400x47.85) = 438471, 6410x47.85 = 305501
10	1/2281 4597 dt. 18.07.07		Ppy no. 2014-2015, 1st no. 8, 3rd Floor Kauria Pal, Chandni Chowk	63 sq ft 7 sq. yds. 5.8827 sq. mtr	(E) L-18400 C-6410 80767 37516 118283	80767 37516 118283	8%	9463	2400	78310	Sh. Rajinder Kumar - to- Sh. Chandan Prakash	1. Consideration amount of Rs. 300000/- 2. (18400x5.8827x3) = 80767; 6410x5.8827 = 37516

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Book No. & Page no.	Regn no. & date	Locality / Address of property	Area of property	Circle rate / Sq. Mtr. (Rs.)	Value as per circle rate (Rs.)	Rate of Stamp duty @	Proper Stamp duty payable (Rs.)	Stamp duty paid (Rs.)	Loss of Government revenue due to under payment of stamp duty (Rs.)	Name of the 1 st Party & 2 nd Party	Remark	
11 1/2281	4598 dt. 18.07.07	Propy no. XIII/2324 (Shop) Begul Achhiej, Bara Hindi Rao	102 sq ft 11.33 sq yds 0.47 sq mtr	(F) L-18100 C-6800	152487 53032 205499	8%	16440	8000	8440	Sh. Mohd. Fashin - Sh. Rajinder Kumar	L-land C-Construction	
12 1/2281	4599 dt. 18.07.07	Propy no. Q-18, 3 rd Floor, Melka Gauri	43 sq yds 35.93 sq mtr	(D) L-21600 C-7600	391865 273220 885075	5.4%	35914	6210	23704	Sh. Dhanwant Kaur - Smt. Rakha	1. Consideration amount of Rs. 100000/- 2. (181000/47.31/3-152487; 30000/47-53032	
13 1/2281	4600 dt. 18.07.07	3 Shops no. 1, 2 & 3, Property no. 1849, Bhagrat Cakry, Chandni Chowk	315.12 sq ft 35.01 sq yds 29.28 sq mtr	(E) L-18400 C-6410	404064 187686 591749	6%	35505	7800	27704	Sh. Harj Chand -to- Smt. Jyoti Kaler	1. Consideration amount of Rs. 130000/- 2. (184000/29.28/3/4-404064; 64100/29.28-187686	
14 1/2281	4601 dt. 18.07.07	Plt no. A-2, Kt. no. 123/8, Gail no. 15, Smt. Nagar, Burari	56 sq yds 46.8216 sq mtr	(F) L-16100 C-6500	753828 262201 1016029	6%	60962	33000	27962	Sh. Talak Arora -to- Smt. Manjanna Roy	1. Consideration amount of Rs. 550000/- 2. 161000/46.8216/5-753828; 65000/46.8216-262201	
15 1/2281	4602 dt. 18.07.07	Propy no. 229/231 to 233, 268-283A 2 nd Floor-Shop, P.M. no. 223, Gail Kujlas, Darba Kalan, Chandni Chowk	70 sq ft 7.78 sq yds 0.50 sq mtr	(E) L-18400 C-6410	119600 41665 161265	6%	9676	2100	7676	Sh. Rajinder Singh - Smt. Manjila Dewar	1. Consideration amount of Rs. 350000/- 2. (184000/50.2/3-119600; 64100/50-41665	
16 1/2281	4603 dt. 18.07.07	Propy no. 124, Kucha Nabwa, Chandni Chowk	7.76 sq yds 6.49 sq mtr	(E) L-18400 C-6410	357696 41537 399233	6%	23954	12100	11064	Sh. Surender Chandelwal -to- Smt. Shakuntla Devi	1. Consideration amount of Rs. 200000/- 2. 184000/6.48/3-357696; 64100/6.48-41537	

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Sl. No.	Book/ Vol No. Page no.	Regn no. & date	Locality / Address of property	Area of property	Circle rate/ Sq. Mtr. (Rs.)	Value as per circle rate (Rs.)	Rate of Stamp duty @	Proper Stamp duty payable (Rs.)	Stamp duty paid (Rs.)	Loss of Govern- ment revenue due to stamp payment	Name of the 1st Party & 2nd Party	Remark
17	1/2281	4604 dt. 18.07.07	Property no. 8, Blk-C, 1 st Floor, Subal Meand, Laxmihar Nagar Party no. 17/139, 1 st Floor, Plot no. 05, Thenu Singh Nagar Amand Parbat Bldg no. 1169	110 sq. yds. 91.871 sq.mtr	(D) L-21800 C-7600	1002484 698890 1701464	8%	136117	48900	89117	Sh. P.C Sharma -to- Sh. B.K Tiwari	1. Consideration amount of Rs. 633000/- 2. (21800x91.9712)-1002894; 6410x91.971-698900
18	1/2281	4607 dt. 18.07.07	Plot no. 05, Thenu Singh Nagar Amand Parbat Bldg no. 1169	80 sq. yds. 68.898 sq.mtr	(E) L-16100 C-5600	538448 374573 913021	6%	54781	9000	45781	Sh. Armit Kumar -to- Smt. Saroj Devi	1. Consideration amount of Rs. 150000/- 2. (16100x68.898)-2-538448; 5600x68.898-374573
19	1/2281	4608 dt. 18.07.07	3 1/2 Floor Shree Kothi, Subal Meand	83 sq. yds. 69.40 sq.mtr	(D) L-21800 C-7600	1512920 1846040 3358950	8%	268717	44000	224717	Sh. Mahinder Kumar -to- Sh. Manohar Lal	1. Consideration amount of Rs. 550000/- 2. 21800x69.40-1512920; 700x69.40x3.5-1846040
20	1/2281	4609 dt. 18.07.07	Plot no. 4140, Ground Floor, Mal Sarak, Chandni Chowk	88 sq ft 8.67 sq. yds. 5.38 sq.mtr	(E) L-18400 C-6410	308016 35768 343784	8%	27503	4000	23503	Sh. Mohd Younus Bairy -to- Sh. Rajeev Jain	1. Consideration amount of Rs. 50000/- 2. (18400x5.38x3)-308016; 6410x5.38-33788
21	1/2281	4610 dt. 18.07.07	Shop No. 2788A, 2789 Great Bazaar, Chandni Chowk	50 sq. yds. 41.805 sq.mtr	(E) L-18400 C-6410	2307636 267970 2575606	6%	154536	15000	139536	Sh. Rakesh Jain -to- Smt. Sumita Jain	1. Consideration amount of Rs. 250000/- 2. (18400x41.805x3)-2307636; 6410x41.805-267970
22	1/2281	4611 dt. 18.07.07	Plot no. 666/5, Gali no. 1, 1 st Floor, Pungli Basul, Anand Parbat	50 sq. yds. 41.805 sq.mtr	(F) L-16100 C-5600	336530 234108 570636	6%	34238	7500	26738	Sh. Sarajy Aggarwal -to- Smt. Sumita	1. Consideration amount of Rs. 125000/- 2. (16100x41.805x2)-336530; 5600x41.805-234108

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S. No.	Book/ Vol No. & Page no.	Regn no. & date	Locality / Address of property	Area of property	Circle Rate/ Sq. Mtr. (Rs.)	Value as per circle rate (Rs.)	Rate of Stamp duty @ (Rs.)	Proper Stamp duty payable (Rs.)	Stamp duty paid (Rs.)	Loss of Government revenue due to under payment of stamp duty (Rs.)	Name of the 1 st Party & 2 nd Party	Remark
23	1/2282	4612 dt. 18.07.07	3006, Gail Darjan, Khari Bazar, Delhi-8	10 Sq. Yds. 08.4 Sq. Mtr.		80480		6438	3200		32388 D. Sham to Methav	
24	1/2282	4613 dt. 18.07.07	D-23 Nehru Vihar, J.I. Colony Timarpur, Delhi-54	25 Sq. Yds. 21 Sq. Mtr.		214650		15455	3600		11855 Mr Singh Chaudhary to Ranjeet	
25	1/2282	4614 dt. 18.07.07	Plot No. 34, Gail-1, Prom Nagar, Sudevi Mandi, Delhi-7	118.19 Sq. Yds. 100.23 sq. Mtr.		1564590		93875	3000		90875 Ilender Aurora to Garima Aurora	
26	1/2282	4615 dt. 18.07.07	31363-C, Anand Nagar, Indir Lok	50 Sq. Yds. 42 Sq. Mtr.		911400		45570	5000		40570 Gunsharan Singh Kumar	
27	1/2282	4616 dt. 18.07.07	Shop No. 679, Old Lalpat Rai Market, (Commercial)	10.61 Sq. Yds. 8.91 Sq. Mtr.		302940		24235	7930		16315 Neelam Obrai to Usha Obrai	
28	1/2282	4617 dt. 18.07.07	9130, Gail Zamindari, Newab Garh Delhi-6	50 Sq. Yds. 42 Sq. Mtr.		520400		31584	5400		26184 Maya Goel to Abdul Wahab	
29	1/2282	4618 dt. 18.07.07	Chowkri Mubarakpur, Tulsi Nagar, Delhi	84.55 Sq. Yds. 70.98 Sq. Mtr.		2214576		177166	32000		145766 Hararan Goel to Abdul Wahab	

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Block No. Vol No. Page no.	Regn no. & date	Locality / Address of property	Area of property	Circle rate / Sq. Mtr. (Rs.)	Value as per circle rate (Rs.)	Rate of Stamp duty @	Proper Stamp duty payable (Rs.)	Stamp duty paid (Rs.)	Loss of Govern- ment revenue due to unpaid stamp duty (Rs.)	Name of the 1st Party & 2nd Party	Remark	
30	1/2282	4619	dt. 18.07.07	3137/B-A, Village Chowkri Mubarakpur, Tisai Nagar, Delhi	64,55 Sq. Yds. 70,98 Sq. Mtr	2214576	177166	32000	145166	Rajina to Om wali		
31	1/2282	4620	dt. 18.07.07	C-5-B, Sarai Basit, Delhi	25 Sq. Mtr. DDA Shim Far	215000	11610	5400	6210	Radhia Niagam to Abdul		
32	1/2282	4622	dt. 18.07.07	8479, Newab Road, Basit Hanphool Singh, Sader Bazar, Delhi	60 Sq Yds 50,45 Sq. Mtr. 2 nd Floor	631680	50534	8000	12634	Gulzar Ahmed to Mohd. Mustaqeen		
33	1/2282	4623	dt. 18.07.07	4224, Ward No. 2, Aya pura, Subzi Mandi Delhi-7	68 Sq. Yds. 79,85 Sq. Mtr. (3 Story complete Building)	2230410	133825	7800	12602	Sri Ram to Dhan Wali jain		
34	1/2282	4624	dt. 18.07.07	394, Harwell Handav Kuli, Chandni Chowk, Delhi-6	45 Sq. Yds 37,85 Sq. Mtr.	1421280	71084	2500	6884	A.K. Kaushik to B.D. Sharma		
35	1/2282	4626	dt. 18.07.07	8462, Tokri Wahan, Librang Road, Azad Market	70 Sq. Yds. 58,85 Sq. Mtr. (Gr. & 1st floor full story)	1834660	146765	6400	141316	Shaywali Devi to A.K. Gupta		
36	1/2282	4627	dt. 18.07.07	217-18 Gali Kandi Kasam, Faleh Pur, Delhi-5	28, 33 Sq. Yds. 23, 28 Sq. Mtr.	589992	29500	1500	28000	Sri Ram Gupta to Chheshi Kumar Gupta		

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Book No. & Page no.	Vol No. & Page no.	Regn no. & date	Locality / Address of property	Area of property	Circle rate / Sq. Mtr. (Rs.)	Value as per circle rate (Rs.)	Rate of Stamp duty @	Proper Stamp duty payable (Rs.)	Stamp duty paid (Rs.)	Loss of Govern. n. ment revenue due to under payment of stamp duty (Rs.)	Name of the 1st Party & 2nd Party	Remark
37	1/2282	4628	dt. 18.07.07 8657-58, Islam Ganj Azad Market	40.88 Sq. Yds. 34.34 Sq. Mtr.	851632	68131	17968	4900	6333	S. R. Gupta to Pardeep Kumar.		
38	1/2282	4626	dt. 18.07.07 9130, Gail Zamin Wali, Newwari Ganj, Pul Bangash, Delhi	152 Sq. Yds. 127.68 Sq. Mtr.	299466	5400	12568	6333	S. R. Gupta to Pardeep Kumar.			
39	1/2282	4630	dt. 18.07.07 Masir Chhappar Masir No. 5074, Shoppo, Delhi	17 Sq. Yds. 14.28 Sq. Mtr. (Shop, 4 story Building)	288456	5200	14992	6333	S. R. Gupta to Pardeep Kumar.			
40	1/2282	4631	dt. 18.07.07 2303(6), Farash Khana, Delhi-8	185 sq. Yds. 130.65 Sq. Mtr.	1737120	4740	99507	6333	S. R. Gupta to Pardeep Kumar.			
41	1/2282	4632	dt. 18.07.07 13, Sehzadewala Begh, Indorfok, Delhi	224.44 Sq. Yds. 180.32 Sq. Mtr.	4091039	48000	279203	6333	S. R. Gupta to Pardeep Kumar.			
42	1/2282	4633	dt. 18.07.07 F-68, Kamla Nagar, Delhi	55.83 Sq. Yds. 48.89 Sq. Mtr.	697150	15200	40872	6333	S. R. Gupta to Pardeep Kumar.			
43	1/2282	4634	dt. 18.07.07 No. 1047, Kucha Naiwan, Chandni Chowk, Delhi-6	91 Sq. Yds. 78.44 Sq. Mtr.	683760	9000	11613	6333	S. R. Gupta to Pardeep Kumar.			
44	1/2282	4635	dt. 18.07.07 No. 1098, Kucha Naiwan, Chandni Chowk, Delhi-6 (Commercial)	68.88 Sq. Yds. 58.70 Sq. Mtr.	1457600	12000	74486	6333	S. R. Gupta to Pardeep Kumar.			
45	1/2282	4637	dt. 18.07.07 Nimni village, Shastri Nagar, Delhi	50 Sq. Yds. 42 Sq. Mtr.	774900	9000	37414	6333	S. R. Sharma to Kuntla Devi			

Land C-Construction

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S. No.	Book/ Vol No. Page no.	Regn no. & date	Locality / Address of property	Area of property	Circle rate/ Sq. Mtr. (Rs.)	Value as per circle rate (Rs.)	Rate of Stamp duty @ (Rs.)	Proper Stamp duty payable (Rs.)	Stamp duty paid (Rs.)	Loss of Government revenue due to under payment of Stamp duty (Rs.)	Name of the 1st Party & 2nd Party	Remark
46	1/2284	4662 dt. 18.07.07	B22B, Pakki Gail, Bara Hindu Rao, Delhi	5Sq. Yds. 4.25Sq.Mtr.		91140		7291	4000	3291	Neem Ahmed to Sreejit-Hia	
47	1/2286	4726 dt. 21.07.07	2085 to 2094, Chah Indra, Fountain Chowk, Delhi	5.57Sq.Mtr.		138192		8282	6780	1512	Nitin Uppal to Smt Neeraj	
48	1/2286	4731 dt. 28.07.07	C-2/8A, Shashti Nagar, Delhi-52	18Sq. Yds. 15.12Sq.Mtr.		340351		27228	5600	21628	Rekha Sharma to Pawan Kumar	
49	1/2280	4569 dt. 18.07.07	Kh.No.290, Tulsi Nagar, Indorok Delhi	70Sq. Yds. 58.85Sq.Mtr.		1934520		154762	12000	142762		
50	1/2280	4570 dt. 18.07.07	Plot No.32, village Neeraj, Shashti Nagar	18.5Sq. Yds. 15.54Sq.Mtr.		337218		26977	6400	20577		
51	1/2280	4571 dt. 18.07.07	F-Block, Gandhi Nagar, Delhi	28 Sq. Yds. 21Sq.Mtr.		100800		7660	2260	8310		
52	1/2280	4572 dt. 18.07.07	F-Block, Gandhi Nagar, Delhi	25 Sq. Yds. 21Sq. Mtr.		100800		7800	2260	8310		
53	1/2280	4573 dt. 18.07.07	D-2/B, Ground floor, No.371, Ward-111, Kirti Badi, Delhi-6	28 Sq. Yds. 23.52Sq.Mtr.		1101442		00006	18000	48006		
54	1/2280	4574 dt. 18.07.07	Block-C, Plot No.8, Subzi Mandi, Jewahar Nagar, Delhi	110Sq. Yds. 82.45Sq. Mtr.		13373880		0011111	180000	4800111		

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S. No.	Book No. / Page no.	Regn no. & date	Locality / Address of property	Area of property	Circle rate / Sq. Mtr. (Rs.)	Value as per circle rate (Rs.)	Rate of Stamp duty @ (Rs.)	Proper Stamp duty payable (Rs.)	Stamp duty paid (Rs.)	Loss of Government revenue due to stamp duty payment (Rs.)	Name of the 1 st Party & 2 nd Party	Remark
56	1/2280	4575	NO. 7181, Kamla Nagar, Mandela Road	37.72 Sq. Yds. 31.88 Sq. Mtr.	1413374	113076	39200	73870				Land C-Construction
57	1/2280	4577	Plot No. 52, Shashi Nagar, Delhi	100.82 Sq. Yds. 84.52 Sq. Mtr.	1256531	75392	21600	53792				
58	1/2280	4578	B-1821, Old No. B-1564, Chaman Market, Shashi Nagar.	11 Sq. Yds. 8.24 Sq. Mtr.	200508	12030	6000	5090				
59	1/2280	4580	Shop No. 350, Press street Sadar Bazar, Delhi	2.25 Sq. Yds. 8.93 Sq. Mtr.	28378.4	17027	4800	12227				
60	1/2280	4581	Property No. 18, Block-24, Rohanpura Extn. Shashi Nagar, Delhi	35.83 Sq. Yds. 30.16 Sq. Mtr.	1135874	68140	9600	58540				
61	1/2280	4582	Plot No. 255, F-Block, Gandhi Vihar.	100 Sq. Yds. 84 Sq. Mtr.	1311240	104899	32000	72899				
62	1/2280	4583	Plot No. 254, F-Block, Gandhi Vihar	25 Sq. Yds. 21 Sq. Mtr.	207600	14515	2160	12355				

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Book/ Vol No. Page no.	Regn no. & date	Locality / Address of property	Area of property	Circle rate/ Sq. Mtr. (Rs.)	Value as per circle rate (Rs.)	Rate of Stamp duty @ (Rs.)	Proper Stamp duty payable (Rs.)	Stamp duty paid (Rs.)	Loss of Government revenue due to payment of stamp duty (Rs.)	Name of the 1st Party & 2nd Party	Remark	
63	1/2280	4584	No. 5848, Swadesh, Market, Sadar Bazar	24,885 Sq. Yds. (24,885 Sq. Mtr. + 15,328 Sq. Mtr. (approx))	1378436	110275	19000	82273	19000	117050	Shri Kumer Jain to M. Jain	Land Construction
64	1/2280	4585	I-528, Singh Raja, Shirdi pura, Dood wala, Keshan Ganj	66 Sq. Yds 55,458 Sq. Mtr.	1375468	82528	12000	70528	12000	11152	Roshan Lal and others to Raj Dulari	
65	1/2280	4586	D-277, JJ Colony, Timarpur, Nehru Vihar	2559 Sq. Yds 2159 Sq. Mtr.	195650	11152	2280	8872	2280	11152	Harjinder Kaur to Neha Tyagi	
66	1/2280	4587	D-278, JJ Colony, Timarpur, Nehru Vihar	2559 Sq. Yds 2159 Sq. Mtr.	195650	11152	2280	8872	2280	11152	Harjinder Kaur to Neha Tyagi	
67	1/2283	4638	D-373, JJ Colony, Timarpur, Nehru Vihar	2559 Sq. Yds 2159 Sq. Mtr.	195650	11152	2280	8872	2280	11152	Harjinder Kaur to Neha Tyagi	
68	1/2283	4644	Ward No. VII, Farash Khana, Delhi	125 Sq. Yds 108 sq. Mtr.	195650	14087	4320	9767	4320	14087	Hemlata Kapoor and ors. To Ajit Singh	
69	1/2283	4646	Z-18, Ground floor, Gali No. 4, Anand parbat	35 sq. Yds 28.4 Sq. Mtr.	744300	59544	3600	55044	3600	59544	Sheela Devi and ors to Arjun Jaiswal	
70	1/2283	4649	Dhobi wala, Kinnar Bazar, Delhi-6	75 Sq. Yds 639 Sq. Mtr.	254574	20366	8000	12380	8000	20366	Deepak Sham to Ranwari Lal	
71	1/2283	4650	Plot No. 14, Block-18, Shakji Nagar, Delhi, 2nd floor	75 Sq. Yds 639 Sq. Mtr.	2250990	135059	18000	117050	18000	135059	Pitarn Kaur to Shobha Rani Mittal	
					3302184	198131	66000	131131	66000	198131	Harsh Arora and ors to Kavita Aggarwal	

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(23)

17
14
24/c

PART-II
CURRENT AUDIT REPORT
(01.04.2017 to 31.03.2018)

PARA NO. 1 : Short recovery of Rs. 27969/- on account of stamp duty and Registration fee due to Commercial property charged as Residential property.
(Ref. Memo No. 2 dated 20/07/18)

A part of property No.6230 pakki Gali Hindu Rao Delhi 06 was sold by Tahira Sultana Alias Tahira Begum to Hasina Begum for Rs. 360000/- and stamp duty has deposited Rs. 14400/-

The property has registered at Regn No. 5735 dt 24/07/17 in Book No.1/Vol- 6692. The nature of property has shown as residential so the stamp duty calculated at the rate of residential. During the scrutiny of deed it was observed from the site plan attached with the sale deed that property in question is shop which is a commercial property.

As per notification No. F1(953)Regn. Br./Dir. Comm./HQ/2014-5943 dated 22/09/14 issued by Revenue Department, GNCT of Delhi, the rate of valuation of Commercial property are higher than residential property.

The revised calculation of property is as under:

Locality:	Bara Hindu Rao
Category	F
Area	19.47 Sq. Mtr
Year of Construction	1959
Total Plinth Area	77.88 Sq. Mtr

Calculation by the party in sale deed		Calculation by audit	
Cost of Land	56640x19.47x1/4 =Rs.275695/-	Cost of Land	56640x19.47x1/4x3 =Rs. 827086/-
Cost of Construction	8220x19.47x0.5=Rs. 80021/-	Cost of Construction	=9480x19.47x0.5 =Rs.92288/-
Total value	Rs. 355716/-	Total value	=Rs. 919374/-
Sale Deed for	Rs. 360000/-	Stamp Duty (4%)	=Rs. 36775/-
Stamp Duty (4%)	Rs. 14400/-	Registration Fee	Rs. 9194/-
Registration Fee	Rs. 3600/-	Total	Rs. 45969/-
Total	Rs. 18000/-	Stamp Duty & Registration fee short deposited	45969-18000=Rs. 27969/-

Department may take necessary action for collection of additional duty of Rs.27969/- from the party after due verification of facts and figure under intimation to audit.

[Signature]

Para-9/5
(24)

13 15/33/c

PARA NO. 2 : Stamp Duty and registration charges short deposit amounting to Rs.20944/- due to not charging the rates of built-up flats.

(Ref. Memo No. 2 dated 20/07/18)

A part of property No. A-247 Shastri Nagar, Delhi was sold by Yogesh Kumar to Ms. Poonam for Rs. 12,00,000/- and stamp duty deposited Rs.48000/- by the party.

The property has registered at Registration No. 5482, Book No.1/Vol-6682. As per site plan attached with the deed, there are eight flats built in the property but the party has not calculated the value of property at the rate of built up flats given in the notification No. F1(953)Regn.Br./Div. Comm./HQ/2014-5943 dated 22/09/14 issued by Revenue Department.

According to the rate of built up flats given in the notification the revised calculation is as under:

Locality:	Shastri Nagar Delhi
Category	F
Total Plot Area	83.6
Age Factor	1
Total Plinth Area	334.4 Sq. Mtr
Plinth Area for sale	41.80 Sq. Mtr

Calculation in sale deed		Calculation by audit	
Cost of Land	56640x10.45 =Rs.591888/-	Minimum built up rate	Rs.54480/-
Cost of Construction	41.8x8220x1 =Rs. 343596/-	Multiplying Factor	1.15
Total value	Rs. 935484/-	Total value	41.8x54480x1.15 =Rs.2618854/-
Sale Deed for	Rs.1200000/-	Stamp Duty (4%)	=Rs. 104755/-
Stamp Duty (4%)	Rs. 48000/-	Registration Fee	Rs.26189/-
Registration Fee	Rs. 12000/-	Total	Rs. 130944/-
Total	Rs. 60000/-	Stamp Duty & Registration fee short deposited	130944-60000 =Rs. 70944/-

Department may take necessary action for collection of additional duty of Rs.70944/- from the party after due verification of facts and figure under intimation to audit.

[Handwritten signature]

Para-96
(25)

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22/c
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**PARA NO. 3 : Sub Evasion of stamp Duty and registration fee of Rs. 46183/-
(Ref. Memo No. 5 dated 23/07/18)**

During the test check sale deed registration record, registration in favour of Sh. Ashok Jain S/o Shri Bimal Prasad Jain, R/o. 13/27, Nagia park, Shakti Nagar, Delhi-7 (upto extent of undivided 60% share) and Smt. Shashi Joshi, W/o Sh. Vinod Joshi, R/o. 4362, Gali Bhairon Wali, Jogiwara, Nai Sarak, Delhi, vide registration No.5209 dt. 07.07.17, Book No.1/Vol 6627, it has been observed that entire 4th floor upto sky -height of part of property no.4144, Nai Sarak, Delhi 6, having area measuring 165.36 Sq.Mtrs. was sold by the owner of the property and specification of property in the deed as under:

Locality:	Nai Sarak
Category	E
Total Plot Area	165.36 Sq. Mtr
Yr. of construction	After 2000
Total Plinth Area	661.44 Sq. Mtr
Plinth Area for sale	83.00 Sq. Mtr

It has also been observed that value of property area under sale was calculated by dividing with the No. of floors, i.e. 4, but the value of plinth area not measuring accordingly resulting short collection of stamp duty and registration fees as detailed under:

Calculation in sale deed		Calculation by audit	
Cost of Land	165.36x70080/4 =Rs.2897107/-	Cost of Land	165.36x70080/4=Rs. 2897107/-
Cost of Construction	88x9360x1 =Rs. 776880/-	Cost of Construction	165.36x9360x1 =Rs.1547770/-
Total value	Rs. 3673987/-/-	Total value	=Rs.4444877/-
Sale Deed for	Rs.3700000/-		
Stamp Duty (6%)	Rs. 133200/-	Stamp Duty (6%)	Rs. 160016/-
Stamp Duty (4%)	Rs.59200/-	Stamp Duty (4%)	Rs. 71118/-
Total	Rs.192400/-	Total	Rs. 231134/-
Registration Fee	Rs. 37000/-	Registration Fee	Rs.44449/-
Total	Rs.229400/-	Total	Rs. 275583/-
Stamp Duty and registration fee short deposited			275583-229400 =Rs.46183/-

Department may take necessary action for collection of additional duty of Rs.46183/- after due verification of facts and figure under intimation to audit.

[Signature]

Para-27
(26)


(11) (11) (16) 21/12
(2)

PARA NO. 04 : Non Production of Records for the audit period 2017-18
(Ref. Memo No. R/01, R/02 dated 12/07/18)

The following records have not been shown to audit:-

1. Refusal register
2. Inspection Register along with details of fees charged
3. Details/records related to impounded cases
4. Movement Register .
5. Catalogue of permanent records

These records may be provided to next audit.


IAO/AO
Party No. V

20/10/19
10
10

PART-II CURRENT AUDIT REPORT
(2018-19)

Para No. 01 (Ref. Audit Memo No.05 dated 16.10.19)

Sub:- Short levy of stamp duty of Rs. 450000/- Due to wrong assesement of property.

As per notification No.2 (12)/Fin(E.1)/Part life/Vol.I (II) 3548 dated 18-08-2007, areas falling under 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. The rates have been revised from time to time. As per Rule 5 1) of Delhi Stamp (Prevention of Under valuation of Instrument) Rules, 2007, the party presenting an instrument relating to immovable property chargeable with an ad valorem duty shall submit along with the instrument a statement in duplicate in Form A.

During the test cheek of records of office of the SR-I, Kashmiri Gate, Delhi for the year 2018-19 it has been noticed that there were short payments of Stamp Duty and Registration Fee in the instruments due to wrong assessment of property. A Settlement deed was executed by Sh. Santokh Singh s/o late Sh. Charan Singh r/o B-32/9 GF Ashok vihar Ph-II Delhi in favour of Smt Parvinder Kaur w/o Sh. Harmeet Singh, Sh. Harmeet Singh s/o Sh. Santokh Singh both are r/o B-2/9 GF Ashok Vihar, Ph-II Delhi and Sh. Bhavjot Singh s/o sh. Santokh Singh and Smt. Harpreet Kaur w/o Sh. Bhavjot Singh both are R/o P-701 ,AWHO Sispal Vihar Sec-49 Gurgaron which was presented for registration on 24.08.18 vide Cash Slip No. 16309 along with additional copy of document slip No. 16310 and 16311. On scrutiny of the records it was observed that the stamp duty has been paid @ 320000/- on the small property as calculated Rs. 1,60,00,000 instead of @ Rs. 7,70,000 on the total value of the properties as declared in the document (total value of the property is Rs. 3,85,00,000). The short duty of Rs. 450000/- (7700000-320000) may be recovered from the concerned parties after verifying the facts and figures under intimation to audit.

2

Para No. 02 (Ref. Audit Memo No.06 dated 16.10.2019)

Subject: Short levy of Stamp Duty & Registration Fee due to non-application of commercial factor on the property.

As per Notification No. 2 (12)/Fin (E.1)/Part life/ Vol. 1(II) 3548 dated 13.08.2007., areas falling under 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. The rates have been revised from time to time.

During the test check of records of office of the Sub-Registrar-I, Kashmiri Gate, Delhi, it was noticed that there were short payments of Stamp Duty & Registration Fee in one instrument due to non-application of commercial rate amounting to Rs. 59145 as detailed given below:-

Cash Slip No.	Name	Address of Prop. Under sale	Plot Area/Plinth Area (Sq Mtr.)	Consideration Amount	SD & RF Payable	Consideration Value /SD/RF Paid (in Rs.)	Diff. (in Rs.)
22606	Sale deed executed by Sh. Vikram Pratap Chopra & others in favour of Smt. Sunita goel w/o Sh. Rajesh Kr. Goel	Shop in Magazine Floor, 25/1 52 Shakti Nagar Delhi	10' X 20'	Land (127680 X 18.58/4) X 3 = 1779221 Construction cost 18.58 * 11160 * 0.5 = 103676 T = 1882897	4%+1% 75316+ 18829 = 94145	700000 28000 +7000 = 35000	59145

Para No. 03 (Ref Audit Memo No.04 dated 30.09.2019)

Subject: Irregularities in maintenance of records

- 1. Non recording of the mandatory certificates on the volumes** – As per Rule 12 of the Delhi Registration Rules, 1976 and as per instructions no.7 issued by the Inspector General of Registration vide order no. F.1 (13)/Regn./75-76 dated 13.08.76- the Registering Officer was required to certify after the last copy of each volume. (a) the number of documents pasted in that volume and the number of pages on which they are written; (b) to certify any errors or defects that he may discover; and (c) certify the consecutive number of copies of documents in each book. Whereas, during test-check no such certificates were found recorded.

(S) 12/c (S)

2. **Examination of records** – As per Rule 3 of the Delhi Registration Rules, 1976- “Registering Officer shall be responsible for the preservation and safe custody of all registration records, which have accumulated in their offices or have been transferred thereto”. Further as per Rule 5 of the Delhi Registration Rules, 1976- “To prevent injury occurring to the older records by damp, white ants, fire, rain, water or otherwise the almirahs and steel racks shall be thoroughly examined once in six 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 of documents of permanent value were not made available to audit.

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

S N	Vol	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	11	12	13

Whereas during test check it was noticed that the aforesaid volume wise register was not being maintained in this office.

4. **Non maintenance of Movement Register**– As per Rule 11 of the Delhi Registration Rules, 1976- if the production of a register/book or any documents in the custody of Registration Officer is required by any court/law, it should first have been entered in the ‘Movement Register’ which shall be maintained in the following prescribed format by each Registering Officer and then the same be forwarded to the Court under the charge of responsible official of the Registration Officer:-

S. No.	Date	Particular of documents	Name of the Courts in which it is to be produced	Name of person taking the documents	Signature of the person concerned	Date of return	Remarks

Whereas, during test check it was noticed that the aforesaid register was not being maintained in this office.

- 7
17/10
16
5. **Reference to other documents affecting the same property**– As per Rule 14 of the Delhi Registration Rules, 1976- “When a documents is registered in Book no. 1 or Additional Book no. 1 affecting some other documents previously registered in it, a note referring to the later document shall be made along with the other endorsement provided by Registration Act”. Whereas non compliance of aforesaid rule was noticed during the test check.
6. **Statement of market value to be furnished to the Registering Officer** -As per Rule 5(1) of the Delhi Stamp (Prevention of Under valuation of Instruments) Rules, 2007- “The party presenting an instruments relating to immovable properly chargeable with an ad-valorem duty shall submit along with the instrument a statement in duplicate in Form- A. “Copies of the aforesaid statement were not made available to audit with the concerned book for scrutiny.

The above discrepancies may be removed under intimation to audit.

(SATVINDER SINGH)
Inspecting Audit Officer
Audit Party No. III

(5) 16/2

PART- II
CURRENT AUDIT REPORT
(01.04.2019 To 31.03.2020)

Para-39 ✓
PARA : 1 (Ref. Audit Memo No.03 dated 16-02-2021)

(A)

SUB : - Loss of Stamp duty amounting to Rs.3,86,856/- due to wrong calculation of Circle rate (incorrect application of Category)

Revenue Department, Government of N.C.T. of Delhi has issued Notification dated 22-09-2014 regarding calculation of Different Categories of Colonies of delhi. Stamp Duty has to be charged as per the rates.

During the test check of records of the O/o. SR-I, Dy. Commissioner (Central), Kashmere Gate, Delhi for the year 2019-2020, it was noticed that locality of Malka Ganj, delhi falls under the category "D" but Calculation of Cost done by applying the rates of Category "E" which leads to less consideration of Stamp Duty and Registration Fees of Rs.3,86,856/- as per Annexure 'A' (KD-77 & 89).

Hence Recovery of Rs. 3,86,856/- may be made after due verification of facts and figures.

All similar Cases may also be reviewed on the basis of above observations during the period 2019-2020

(B)

SUB : - Loss of Stamp duty amounting to Rs.1,28,307/- due to wrong calculation of Circle rate (incorrect application of Category)

Revenue Department, Government of N.C.T. of Delhi has issued Notification dated 22-09-2014 regarding calculation of Different Categories of Colonies of delhi. Stamp Duty has to be charged as per the rates.

During the test check of records of the O/o. SR-I, Dy. Commissioner (Central), Kashmere Gate, Delhi for the year 2019-2020, it was noticed that locality of Shahzada Bagh Industrial Area, delhi falls under the category "F" but Calculation of Cost done by applying the rates of Category "G" which leads to less consideration of Stamp Duty and Registration Fees of Rs.1,28,307/- as per Annexure 'B' (KD-38,54 & 67).

Hence Recovery of Rs. Rs.1,28,307/- may be made after due verification of facts and figures.

All similar Cases may also be reviewed on the basis of above observations during the period 2019-2020

C/S

P-15/c

Annexure 'A'
(PARA - E - A)

(a) Prop. Address :- A-4, Malka Ganj, Delhi

Regd.No. 4664 Book No.1 Vol.No.7622 Dated 06-05-2019	Calculation as per SR-I	Calculation as per Actual Category	Remarks
Category	E	D	
Area	83.6 sq. mtr.	83.6 sq. mtr.	
Type	Pucca	Pucca	
Year of Construction	2000 onwards	2000 onwards	
Min.Rate of Land	70080	127680	
Const cost	9360	11160	
Cost of Land	5858688 (83.6*70080*1)	10674048 (83.6*127680*1)	
Cost of Construction	1095494 (167.2*9360*0.7) GF/FF 1564992 (167.2*9360*1) SF/TF Total Cost of Const. = 2660486	1306166 (167.2*11160*0.7) GF/FF 1865952 (167.2*11160*1) SF/TF Total Cost of Const. = 3172118	
Total Value	8519174	13846166	
Consideration Value	8550000	13846166	
Stamp Duty (4%)	342000	553847	
Reg.Fees (1%)	85500	138462	
Total (S.Duty +Reg.Fees)	427500	692309	Total Difference 692309-427500 = 264809

Annexure 'A'
 (PARA - IA)

81 14/2
 177

(a) Prop. Address :- 1885, Gali Ahiran, Delhi

Regd.No. 4888 Book No.1 Vol.No.7631 Dated 13-05-2019	Calculation as per SR-I	Calculation as per Actual Category	Remarks
Category	E	D	
Area	33.44 sq. mtr.	83.6 sq. mtr.	
Type	Pucca	Pucca	
Year of Construction	2000 onwards	2000 onwards	
Min.Rate of Land	70080	127680	
Cost of Land	585869 (ground floor) (8.36*70080) 2343476 (33.44*70080) Total = 2929345	1067405 (ground flr.) (8.36*127680) 4269619 (33.44*127680) Total = 5337024	
Cost of Construction	187800 (33.44*9360*0.6) Ground floor	223914 (33.44*11160*0.6) Ground floor	
Total Value	3117145	5560938	
Consideration Value	3120000	5560938	
Stamp Duty (4%)	124800	222438	
Reg.Fees (1%)	31200	55609	
Total (S.Duty +Reg.Fees)	156000	278047	Total Difference 278047-156000 = 122047

Para - 32

4

13/c

Para - 2 (Ref.Memo No. 1 Dated: 04-02-2021)

Subject : Security/Fidelity Bond of cashier & Assistant Programmer

As per Rule 306 of G.F.R. 2017, every Government Servant, whether Gazetted or Non-Gazetted, who is entrusted with the custody of cash or stores, shall be required to furnish security.

Further, as per rule 306(3) of GFR 2017, Security should be furnished in the form of a Fidelity Bond in GFR-17, the security bond should be executed in Form GFR14. The Administration shall see that the government servant pays the premia necessary to keep the Bond alive, for which the Government Servant shall submit premium receipt in time.

As per GFR 306(4) A Government Servant who is officiating against the post of another cash or store handling Government servant shall be required to furnish the full amount of the security prescribed for the post.

However, the Department has not obtained/provided any such Fidelity Bond neither from Cashier who is dealing with cash received by the SR office nor from the Assistant Programmer who is dealing with the main functions of office of Sub Registrar in respect of receiving, processing and finalizing the registration of Documents. Both these posts are being occupied by the staff/persons working on contractual/outsourced basis.

The Department may take necessary action to fill these posts from Regular Establishment and obtain Fidelity Bond as per GFR under intimation to Audit

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Para-33

PARA : 3 (Ref. Audit Memo No.02 dated 11-02-2021)

SUB : - Loss of Stamp duty due to delay in finalization of Impounded documents u/s 47-A of Indian Stamp Act, 1899

During Test check scrutiny of Impound Register provided to Audit by Office of SR-I, Kashmere Gate under Dy. Commissioner, Central distt., It was observed that there are 73 (Seventy Three) documents impounded u/s 47-A of Indian Stamp Act, 1899 during 2018 to 2020 by the office of SR-I pertaining to Sale Deeds, Settlement, Partition, relinquishment, GPA, SPA, Rectification, lease deed etc.

Out of these 73 cases, documents of 30 properties (as per annexure) have been released with or without penalty etc. After finalising the deficiencies in Registering the documents and 43 (fourty three) Impounded documents are found still pending to be finalised and released as on date of audit, causing a huge loss to the Government exchequer towards Stamp duty which could not be calculated by the Audit since the relevant documents still lying with the office of the collector concerned and not provided to Audit.

The Department may take up the pending matter with the Authorities concerned and the documents be released after due procedure under intimation to Audit.

Stu

Para-331

11/c

PARA : (Ref.Memo No. 01 dt. 04-02-2021, 03 dt.08-02-2021, 04 dt. 11-02-2021)

SUB : - Non Production of Records

Sl.No.	Record Memo No & Date	Record Name	
1	01 dated 04-02-2021	Digital Appointment Register	Digital Appointment Register for the period 2019-20 is not maintained by the office of the Sub Registrar-III as the same is already available and maintained at Revenue Department's website Appointment Management system.
2	01 dated 04-02-2021	Token issuance Register/slip Register/Peshi Register Register	Token issuance Register/slip Register/Peshi Register for the period 2019-20 are not maintained by the office of the Sub Registrar-III as the same is already available and maintained at Revenue Department's website Appointment Management system.
3	301 dated 04-02-2021	List of documents registered against GPA/SPA/Will/and agreement to Sale	Not provided, since it is a huge list of more than 30000 documents. Obtained only some of the registered documents in selected months of the Audit period
4	01 dated 04-02-2021	List of documents registered against Lease Hold Property	Not provided as it is not maintained by SR-III office
5	01 dated 04-02-2021	List of Properties registered which are booked by MCD	Not provided
6	01 dated 04-02-2021	Statement showing the details of e-stamp Indian Non judicial documents register	Not provided
7	01 dated 04-02-2021	Cash/fidelity Bond of Cashier	Not provided
8	01 dated 04-02-2021	Cash Book	Not provided
9	01 dated 04-02-2021	Refusal Register	Not provided
10	02 dated 08-02-2021	Reply in r/o. Old/outstanding Audit paras	Not provided
11	03 dated 08-02-2021	Copies of relevant circulars/acts with regard to Stamp duty/Registration/circle Rates etc.	Not provided
12	03 dated 08-02-2021	List of Unregistered/presented/pending documents for 2019-20	Not provided
13	03 dated 08-02-2021	Copies of documents for Residential instead of Commercial	Not provided
14	04 dated 11-02-2021	Details with relevant record in respect of exemptions, if any, given to societies/Institutions/persons etc. On payment of Stamp duty/Registration Fee etc.	Not provided
15	04 dated 11	Details with documents/record pertaining to unclaimed documents and status of the same	Not provided
16	04 dated 11	List of areas falling under the jurisdiction of SR-III, Kashmere Gate and their category assigned for the purpose of application of circle rates.	Not provided

(Sreenivas V.)

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

10/c

Part-II
Current Audit Report

During the course of current audit, 15 audit memos were issued including 02 record memo, highlighting various irregularities with a recovery of **Rs.4351/-**. No reply provided by the Department, Remaining 15 observation memos including 02 record memo, have been converted into 5 Paras and 02 TANs in which 06 Memos (i.e. memo no.3,8 & 13 merged & converted into Para 5 and memo no. 6,7 & 9 merged and converted into Para-1) and incorporated in the current audit report as Part-II with an outstanding recovery of **Rs. 4351/-**.

S.No	Para No	Brief of the Paras	Amount to be recovered (Rs.)
01.	01	Short collection of stamp duty on Lease Deed.	4351
02	02	Non availability of Lal Dora Certificate	0
03	03	Security/Fidelity Bond of cashier & Assistant Programmer.	0
04	04	Stamp duty on GPA	0
05	05	Non Production of Records	0
		Total	4351

The Internal Audit Report has been prepared on the basis of information/records furnished and made available by the Office of Sub-Registrar-I, (Kashmere Gate), Office of Dy. Commissioner (Central District), Delhi (1752/15), for the period 2020-21 & 2021-22. The audit disclaims any responsibility for any misinformation and/or non-information on the part of Auditee.



I.A.O., Audit Party No. XXI

91c

PART-II

CURRENT AUDIT REPORT

Para No. 1 Short collection of stamp duty on Lease Deed Rs.4351/--reg.

(Ref. audit memo no. 04 dated 16/01/2023)
(Ref. audit memo no. 06 dated 17/01/2023)
(Ref. audit memo no. 07 dated 17/01/2023)
(Ref. audit memo no. 09 dated 17/01/2023)

As per Section 2(16) of the Indian Stamp Act 1899, the Stamp act 'lease ' means a lease of immovable property, a patta, a kabuliyat or other undertaking in writing, not being a counter part of a lease to cultivate, occupy or pay or deliver rent for immovable property. Further, as per item 35 of Schedule of the stamp Act, any instrument for leasing or subleasing immovable property or any agreement to let or sub-let is chargeable to stamp duty. Further section 17(1)(d) of the registration act also provides that lease of immovable property from year to year or for any term exceeding one year or reserving yearly rent, is to be registration compulsorily. Stamp duty on lease deed is chargeable at prescribed rates for a consideration equal to amount of lease.

Further as per section 27 of the Indian Stamp Act 1899, envisage about the facts affecting duty to be set forth in instrument. The consideration (if any) and all other facts and circumstances affecting the chargeability of any instrument with duty, or the amount of duty with which it is chargeable shall be fully and truly set forth therein. Where the deficiency of duty is not determinable in the absence of facts and circumstances affecting the chargeable of duty and the document has been executed in contravention of section 27 of the act, the registering officer are empowered to refer such cases to Collector of stamps for prosecution under section 64 of the said act.

When rent out a residential property for residential purposes, it is exempt from GST. Any other type of lease or renting out of **the immovable property for doing business would attract GST at 18%**, as it would be treated as a supply of service.

(a) During the test check of registered lease deed reveals that in the below mentioned case, stamp duty charged below. The description with actual amount of stamp duty payable is as under:

Reg. No./Book No./Volume No./Date of Lease Deed: 2,971/1/8089/
15.06.20

1. Reg. No./Book No./Volume No./Date of Lease Deed: 2,669/1/23.5.20
2. Name of the Party: Mr. Udit Lamba & Mr. Santosh Jaiswal
3. Address of the property: Shop No.3 G.F. Prop. No.5232-34 Sadar Bazaar, Delhi



- 8/c
4. Monthly rent as per Lease deed: Rs.38115/ & rent will increase @ 10% in monthly rent after eleven months.
 5. Period of Lease deed: 5 Yrs. With Security
 6. Rate of stamp duty payable 2%+Rs.100/-(Lease with security upto 5 Yrs.)
 7. Average monthly rent for 5 Yrs+GST@18%
 8. Amount of Stamp duty payable Rs.11676+100=Rs.11775/-
 9. Amount of Stamp duty paid Rs.10200/-
 10. **Short amount of duty paid Rs.1575/-**

The description along with calculation of short amount of stamp duty may be verified from the facts and figures of the record and reply may be submitted to the audit.

(b) During the test check of registered lease deed reveals that in the below mentioned case, stamp duty charged below. The description with actual amount of stamp duty payable is as under:

1. Reg. No./Book No./Volume No./Date of Lease Deed:2,971/I/8089/15.06.20
2. Name of the Party: Mr.Anil Kumar & Mr. Anurag
3. Address of the property:Shop No.3128 G.F. Ram Bazaar Morigate, Delhi
4. Monthly rent as per Lease deed: Rs.18,000/-
5. Period of Lease deed: 2 yrs. with security upto 5yrs.
6. Rate of stamp duty payable 2%+Rs.100/-(Lease with security upto 5 yrs.)
7. Average monthly rent for 2 yrs+GST@18%
 $[18000 \times 24] / 24 = 18000 \times 12 + 18\% = 216000 + 38880 = \text{Rs.254880}$
8. Amount of Stamp duty payable:Rs.5098+100=Rs.5198/-
9. Amount of stamp duty paid: Rs.4500/-
10. **Short amount of duty paid:Rs.698/-**

The description along with calculation of short amount of stamp duty may be verified from the facts and figures of the record and reply may be submitted to the audit/recover the short realization of stamp duty.

(c) During the test check of registered lease deed reveals that in the below mentioned case, stamp duty charged below. The description with actual amount of stamp duty payable is as under:

11. Reg. No./Book No./Volume No./Date of Lease Deed:2,973/I/8089/15.06.20
12. Name of the Party: Mr.Sanjeev Kumar Dua & Mr. Prabhat Lal
13. Address of the property:Plot No. 25, Block -UB, Jawahar Nagar, Delhi for commercial purpose.

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14. Monthly rent as per Lease deed: Rs.44,000/-
 15. Period of Lease deed: 1 yr. with security upto 5yrs.
 16. Rate of stamp duty payable 2%+Rs.100/-(Lease with security upto 5 yrs.)
 17. Average monthly rent for 2 yrs+GST@18%
 $[44000 \times 12] / 12 = 44000 \times 12 + 18\% = 5,28,000 + 95040 = \text{Rs.6,23,040/-}$
 18. Amount of Stamp duty payable: Rs.12460+100=Rs.12560/-
 19. Amount of stamp duty paid: Rs.10700/-
 20. **Short amount of duty paid:Rs.1860/-**

The description along with calculation of short amount of stamp duty may be verified from the facts and figures of the record and reply may be submitted to the audit/recover the short realization of stamp duty.

(d) During the test check of registered lease deed reveals that in the below mentioned case, stamp duty charged below. The description with actual amount of stamp duty payable is as under:

- 11.Reg. No./Book No./Volume No./Date of Lease Deed:2,979/I/8089/15.06.20
- 12 Name of the Party: Ms. Munesh & Mr.Manish verma
- 13 Address of the property:Khasra No.505/1, Extended Lal dora village, Delhi for commercial purpose.
- 14 Monthly rent as per Lease deed: Rs.5,000/- & after every year rent @20% will be increased
- 15 Period of Lease deed: 3 yrs. with security upto 5yrs.
- 16 Rate of stamp duty payable 2%+Rs.100/-(Lease with security upto 5 yrs.)
- 17 Average monthly rent for 3 yrs+GST@18%
 $[5000 \times 12 + 6000 \times 12 + 7200 \times 12] / 36 = 6067 \times 12 + 18\% = 72804 + 13105 = \text{Rs85909/-}$
- 18 Amount of Stamp duty payable:Rs.1718+100=Rs.1818/-
- 19 Amount of stamp duty paid: Rs.1600/-
- 20 **Short amount of duty paid:Rs.218/-**

The description along with calculation of short amount of stamp duty may be verified from the facts and figures of the record and reply may be submitted to the audit/recover the short realization of stamp duty.

PARA No. 02. **Non availability of Lal Dora Certificate-reg.**

(Ref. audit memo no. 05 dated 17/01/2023)

Lal Dora Certificate:- This certificate establishes that a person is the owner of a particular property/land in the 'Abadi' area of a village (i.e. area demarcated for habitation). This certificate is also used for the purpose of getting water /power connections in a village.

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During the scrutiny of sale deeds for **lal dora property/expended lal dora property**, it was observed that the lal dora certificate not found attached with the sale deed papers of lal dora/extended lal dora properties. e.g. Reg. No.2704, Book no.1 Vol. No.8078 dated 23.05.2020.

Reason of this irregularity be elucidated to the audit.

Para No. 3 Security/Fidelity Bond of cashier & Assistant Programmer.

(Ref. audit memo no. 12 dated 19/01/2023)

As per Rule 306 of G.F.R. 2017, every Government Servant, whether Gazzetted or Non-Gazzetted, who is entrusted with the custody of cash or stores, shall be required to furnish security.

Further, as per rule 306(3) of GFR 2017, Security should be furnished in the form of a Fidelity Bond in GFR-17, the security bond should be executed in Form GFR 14. The Administration shall see that the government servant pays the premia necessary to keep the Bond alive, for which the Government Servant shall submit premium receipt in time.

As per GFR 306(4) A Government Servant who is officiating against the post of another cash or store handling Government servant shall be required to furnish the full amount of the security prescribed for the post.

However, the Department has not obtained/provided any such Fidelity Bond neither from Cashier who is dealing with cash received by the SR office nor from the Assistant Programmer who is dealing with the main functions of office of Sub-Registrar in respect of receiving, processing and finalizing the registration of Documents, Both these posts are being occupied by the staff/persons working on contractual/outsourced basis.

The Department may take necessary action to fill these posts from Regular Establishment and obtain Fidelity Bond as per GFR under intimation to Audit.

Para No. 4 **Stamp duty on GPA.**

(Ref. audit memo no. 14 dated 19/01/2023)

Vide Circular No. F.1(92)/Regn.Br./Div.Comm./HQ/2012/6112 Dated: 26.07.2021 issued by S.D.M.(HQ)/C.O.S., Office of Insector General of Registration, Deptt. Of Revenue, GNCT of Delhi. Point no.12(ii) **GPA IN NATURE OF SALE.**



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- (a) The sub registrar should look into the contents of the documents presented for registration 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 which contain the contents of a conveyance but, in order to avoid the stamp duty payable, the document is prepared under the title of "GENERAL POWER OF ATTORNEY".
- (b) Such kind of practices 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 document presented for registration is titled as "GENERAL POWER OF ATTORNEY", but its contents 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 indicate clauses and not the exhaustive list of factors):-
- (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 Power of Attorney (POA) empower Attorney to self, 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.

On test check of GPA registered vide Registration No.1,06, Book No.4 Vol.3920 dated:27.09.2021, executed by Mr. Neeraj Chandra in favor of Mr. Babu Lal, Prop. Address: Shop 76(GBP). Khurshid Market, Sadar Bazaar Delhi, reveals that the GPA is registered on **Rs.50/-** stamp paper and

1. The GPA contains the following contents therein:-

-In GPA on page 2 that To enter into an Agreement to Sell with any intending purchaser(s) in respect of above said Shop and in this respect to receive advance earnest money of full consideration amount s the case may be.

-In GPA page 3 that To sell, convey and transfer etc. the said Property/Shop or any part of it to any part of it to my person or persons with entire ownership rights whatever acquired or to be acquired hereafter.

To execute the proper sale deed/transfer documents of the said Shop/Flat, to present the same before Registrar Office concerned, to admit the execution and to get same duly registered with the office of sub-registrar concerned under Indian Registration Act.

-GPA on page 4 that All acts, deeds, things lawfully done by me said attorneys in this regard shall be considered valid and effective as if I/we have done them personally.

In view of the circular mentioned above the GPA contains the contents mentioned in the clauses by which then the same shall be deemed to be in

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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.

Necessary steps may be taken to recover the short levy of stamp duty, if any additional Stamp Duty payable in these type of cases, after due verification of facts and figure given above under intimation to audit.

Similar other cases may also be examined by the SR-I their own level and take action accordingly under intimation to the audit.

Para No. 05 Non-Production of Records.
(2020-22)

1. Digital Appointment Register
2. Token issuance Register/Slip Register/peshi Register
3. List of documents registered against GPA/SPA/Will/ and agreement to Sale
4. List of documents registered against Lease Hold Property
5. List of properties registered which are booked by MCD
6. Statement showing the details of e-stamp Indian Non Judicial documents register
7. Refusal Register
8. Reply in r/o, Old/outstanding Audit paras
9. Copies of relevant circulars/acts with regard to Stamp duty/Registration/circle Rates etc.
10. Cash/fidelity Bond of Cashier
11. Cash Book
12. Recording of certificate on the last copy of each volume.
13. Short collection of stamp duty on Lease Deed Rs.21800
14. Impound Records
15. Inspection of Records register
16. Information in r/o Revenue collection for the Audit period 2020-21 & 2021-22 in Book-I.
17. Information in r/o Document registered & Revenue collection for the Audit period 2020-21 & 2021-22 in Book -I, III & IV

(2019-20)

1. Reply in r/o Old/outstanding Audit Paras.
2. Copies of relevant circulars/acts with regard to Stamp duty/Registration/circle Rates etc.
3. List of Unregistered/presented/pending documents for 2019-20
4. Copies of documents for Residential instead of Commercial
5. Details with relevant record in respect of exemptions, if any, given societies/Institutions/persons etc. On payment of Stamp duty/Registration Fee

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6. Details with documents/record pertaining to unclaimed documents and status of the same
7. List of areas falling under the jurisdiction of SR-I, Kashmere Gate and their category assigned for the purpose of application of circle rates.

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IAO (Audit Party no. XXI)

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TEST AUDIT NOTES

TAN No. 1 **Recording of certificate on the last copy of each volume.**

(Ref. audit memo no. 10 dated 18/01/2023)

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 2020-22, 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 **Sub-Registrar-I,, Delhi.**

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

TAN No. 2 Maintenance of Cash Book

(Ref. audit memo no. 11 dated 19/01/2023)

During the test check of Cash Book for the year 2020-21 & 2021-22, the following discrepancies were noticed :-

1. Non writing of cash Book- It has been noticed that Cash Book has been written since inception of Sub-Registrar Office. Only a register containing details of total cash remitted on a particular day to Cashier (HQ) was produced to audit. Even in this register page counting certificate was not recorded. No entry was attested by any officer. Whereas Rule 13(2) of Receipts and Payments Rule 1983 envisaged that "all monetary transaction should be entered in the Cash Book as soon as they occur and attested by the HOO in token of check"
2. Delay in remittance into Bank- As per Rule 6 of Receipt and payments Rules 1983, "all money received by or tendered to govt. Officers on account revenue of receipts or dues of the Government shall without undue delay, be paid in full in the accredited bank for inclusion in government account" But it has been observed that amount received in the form of cash/drafts was sent to Cashier (HQ) after a considerable gap resulting delay in remittance in the accredited bank.
3. Non reconciliation of A/c- No reconciliation of a/c with Cashier (HQ) is being done to check the accuracy of the A/c which is irregular.
4. Certificate to be recorded at the closing of month not recorded.
5. Opening Balance as on 01.04.2020 was found not recorded/brought forward in the opening of the cash book.
6. 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.

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7. 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.
 8. The closing balance required to be calculated at the end of each month, has not been worked out at all during the entire financial year 2020-22.
 9. In daily transactions entered in the Cash Book, the amount deposited (Payment side) with the Accounts Branch is on the lesser side in comparison to amount received (Receipt side). But at the end of the day the Closing Balance has been shown as "NIL" and similarly the Opening Balance as "NIL" on the next day.
 10. Cash book not regularly checked and closed.
 11. Cash book was not properly maintained as payment and receipts were not done with red and blue ink.

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.

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IAO (Audit Party no. XXI)

GOVERNMENT OF N.C.T. OF DELHI
4TH LEVEL, C- , DELHI SECTT,
I.P. ESTATE, NEW DELHI-110002

Sub: - Internal Audit Report Office of the The Sub-Registrar-III, (Asaf Ali Road), Office of Dy. Commissioner (Central District), Delhi.

INTRODUCTION

The Accounts of Sub-Registrar-III, (Asaf Ali Road), Office of Dy. Commissioner (Central District), Delhi (1752/15), for the period 2020-22 were test audited w.e.f. 20-01-2023 to 1-02-2023 (04 working days) by the Audit Party No- XXI comprising of Sh. Hari Ram, AAO/I.A.O, On EL w.e.f 27.01.23 to 31.01.23 due to LTC and Sh. Chander Shakher, ASO, transferred to Audit Party No.25 w.e.f.27.1.2022

AIMS AND OBJECTIVES

- Sub.-Registrar-III office works under the Administrative Control of District Magistrate/Registrar of District Central. 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 each other relevant Registrars.

Registrar/Sub-Registrar/Reader/Cashier

The following officers have served as Registrar/Sub-Registrar/Cashier, during 2020-2022

S. No.	Post	Name of the Officer	Period
1	Registrar	Sh. Nidhi Srivastava, IAS	01-04-2020 to 06-08-2020
		Sh. Arava Gopi Krishan, IAS	07-08-2020 to 05.03.2021
		Ms Akriti Sagar, IAS	05.03.2021 to 31.03.2022
2	Sub Registrar	Ms. Neetu Bisht	01-10-2018 to 08-04-2021
		Sh Devender Singh	09-04-2021 to 27-09-2021
		Sh. Yogender Khatri	28-09-2021 to 19-05-2022
3	Cashier	Sh. Naresh Kumar Sharma,LDC	01-10-2018 to 08-04-2021
		Sh. Rakesh, LDC	27.09.21 to 19.05.22



STATUTORY AUDIT

Information not provided

Maintenance of Records

The maintenance of records of Office of The Sub-Registrar-III, (Asaf Ali Road), Office of Dy. Commissioner (Central District), Delhi (1752/15), for the period 2020-21 & 2021-22, was found satisfactory subject to observations made in the Current Audit Report and in Test Audit Notes.

DR

Part-I

Old Audit Report

There were 30 Outstanding Audit Paras involving recovery of Rs. 21325406/- in respect of the Sub-Registrar-III, (Asaf Ali Road), Office of Dy. Commissioner (Central District), Delhi. 01 Para i.e. Para no. 3 (2019-20) taken a fresh and remaining 29 Audit Paras have been including in the current audit report as Part-I with the recovery of Rs. 21325406/-.

No. of paras outstanding

Sr. No.	Year	Total Paras	Para Settled	Para no. of Settled paras	Outstanding paras with para no.
1	2006-2008	6	Nil	Nil	01,2,3,4,7,8
2	2008-2014	1	NIL	NIL	1,
3	2014-2017	11	NIL	NIL	1,2,3,4,5,6,7,8,9,10,11
4	2017-2018	5	NIL	NIL	1,2,3,4,5
5	2018-2019	3	NIL	NIL	1,2,3,
6	2019-2020	4	01(Taken a fresh)	Settled para no.3	1,2,4
	Total	30	01(Taken a fresh)	01	29

(A) Details of Old Recovery

Para no.	Year	Amount of Recovery (in Rs.)	Recovery made	Balance
		Nil		

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~~PART - I Old Report~~
~~old Audit Report~~

~~29/07/08~~
~~11/10/08~~
~~11/09/08~~

PART - II (B) : CURRENT AUDIT OBSERVATIONS
(The current audit period was for the period 2006-08)

Para-I
~~Para-I~~

PARA - 01 : Stamp duty amounting to Rs. 36,43,471/- short paid on Sale-deed documents

(Audit period 2006-08 - Reference Audit Memo no.4 dated 25.08.08 & 13.08.08)

As per Notification No.F.2(12)/Fin.(E.1)/Part-file/Vol-1(ii)/3548 dated 18.07.07 areas falling 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.

During 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.36,43,471/- Some of the cases detected during test-check are listed in the enclosed Annexure-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 moto* 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 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 within 3 days of its receipt, otherwise it would be presumed that unit has no comments to offer and the objection will be included in the inspection report.

Para - 2
Para 2
PARA No. 2

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PARA - 02 : Evasion of Stamp duty amounting to Rs.2,69,412/-
due to non-implementation of circle rates on
registration of GPAs

(Audit period 2006-08 -- Reference Audit Memo no.10 dated 26.08.08)

The Hon'ble Lt. Governor of Delhi vide notification no.F.2(12)/Fin(E-1)/Part-file/ Vol-(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 (XVI 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 test-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-2/Para-2. This has resulted into evasion of Stamp duty amounting to Rs.269412/-, 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.269412/- 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 within 3 days of its receipt, otherwise it would be presumed that unit has no comments to offer and the objection will be included in the inspection report.

Para-3

PARA-3

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PARA - 03. Irregularities in Impounded cases including loss of Government money amounting to Rs.6,36,668/-
(Audit period 2006-08 -- Reference Audit Memo no.8 dated 25.08.08)

During test-check it was noticed that :-

1. No register of impounded documents - Register containing the details of impounded cases sent to the various Collector of Stamps were made available to audit, which is irregular. Reason for the same may be elucidated.

2. Non endorsement of stamp duty and penalty in impounded cases - Unlike the practice in other Sub-Registrar offices (which have been so far seen while auditing in Kapasera, Janakpuri, Mehrauli & INA), the duty and penalty levied in respect of impounded cases in this office were not found certified by endorsement by the Collector of Stamps (i.e., respective area SDMs) regarding the proper duty and penalty, (stating the amount of each) with the name and residence of the person paying them, which is in contravention of Section 42 of the Indian Stamp Act, 1899. Examples of some such cases are enclosed in the Annexure-3/Para-3.

On clarifications in the matter, it was ascertained from the office that such certificates are endorsed by the Collector of Stamps on the original documents only and not in the office copy. Whereas, it is an improper practice from the point of view of maintenance of official records as well as from scrutiny/audit point of view. Moreover, the original documents belongs to the applicant and are taken-away by them, so this office is left with authenticated certificate record regarding (a) adjudication of the Collector's in the case; (b) the additional stamp duty payable; (c) penalty imposed; (d) concerned file number; (e) receipt no. & date; (f) date of deposit the stamp duty received in Government account; (g) etc. of the related case.

Hence, in the absence of proof, related documents and authentications, the stamp duty collected and deposited in the Government account could not be verified. The same may be made available to audit for further scrutiny alongwith necessary authentications of the Collector of Stamps in the respective office copies of the documents.

3. Variation in the calculation stamp duty charged in impounded cases - Disparity amounting to Rs.636668/- were noticed in calculation of Stamp duty charged in almost all the impounded cases illustrated in the enclosed Annexure-3/Para-3. Since the audit calculations are based on the records made available to audit, necessary clarification need to be made for each case otherwise it would be presumed that unit has no comments to offer and the objection will be included in the inspection report. Other similar cases may be reviewed at your end, under intimation to audit.

4. Stamp duty and penalty not distinctively mentioned - The amount of stamp-duty charged and penalty levied in respect of impounded cases were not distinctively mentioned anywhere in any of the documents, which is irregular. Clarify.

5. Non availability of records of Collector of Stamps - The vital records relating to the facts and circumstances affecting the chargesability in respect of impounded cases with Stamp duty are kept with the aforesaid Office of the Collector of Stamps (i.e., respective area SDMs) and are neither shown to the Sub-Registrar Office nor have been produced to audit for test-check for ensuring correctness of the duties charged. Clarify.

6. Records of Collector of Stamps outside audit sphere - Furthermore, 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 - as it is not being produced by the Office of the Sub-Registrar No.VII nor it comes under the regular auditable records of the SDM, Chanakypuri. Hence, the matter may be brought to the notice to Inspector-General of Stamps and resolved, under intimation to audit.

Para 4
Page 4
PARA No. 4

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PARA 04 : Short stamp-duty charged on agreement to sale amount to Rs.14,030/-

(Audit period 2006-08 — Reference Audit Memo no.2 dated 22.08.08)

During test-check, it was noticed that short stamp-duty was charged on agreement to sale cases despite having the recorded clause that the consideration amount have been received by the 1st party from the 2nd party in full & final settlement of the sale-deed. In some cases, even the additional remark was found recorded that nothing remains due out of sale price (for example - Book-I / Vol-12410 / Regn no.3874 dated 18.07.07).

Hence, such agreements are nothing but sale of the property by the owner (1st party) to the 2nd party by camouflaging the deal in the carefully worded "Agreement to Sell". 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 paying stamp-duty @ 5.7% or 7.5% instead of the due/ full/ actual stamp duty @ 8% or 8%; thus evading the stamp duty on which is highly irregular.

Example of some of the cases are as under :-

S. No	Book/ Vol No.	Regn no. & date	Area of Property Address	Consideration amt Circle Rate	Value as per circle rate	Stamp duty due (Rs.)	Stamp duty paid (Rs.)	Stamp duty deficit (Rs.)	Name of the 1 st Party & 2 nd Party
1	2	3	4 5	6 7	8	9	10	11	12
1	1/12420	5115 dated 01.08.07	364 yds. 2.508 sq.mtr. Shop no.6 (1/2 share), Prpty no.13-A/2, Basil Raigar Estate, Guru Nanak Mkt., WEA, Karol Bagh	4,00,000 (D) L-21800 C-7800	Land - 21800x2.508x3 = 164023 ; Construction - 7800x2.508 = 19081 Total cost = 183084	24000 on 400000 @ 6% 22800 on 400000 @ 5.7%	22800 on 400000 @ 5.7%	1200	Sh. Dharampal - to - Ms Kailashwanti
2	1/12410	4863 dated 17.07.07	388 sq.mtr. 43.284 sq.yds. 36.1942 sq.mtr. Flat no. M-5, 10, Essal House, Magazine Road, Badli All Road	8,25,000 (E) L-18400 C-8410	(case prior to circle rate)	37500 on 825000 @ 8% 35650 on 825000 @ 5.7%	35650 on 825000 @ 5.7%	1850	Sh. Sanjeev Bakshi - to - Smt. Reetu Aggarwal
3	1/12410	4874 dated 18.07.07	45 sq.mtr. IG Flat no.43-A, DDA, Molla Khan	3,00,000 Rs.9300/-	Total cost 45x9300 = 418500	33480 on 300000 @ 8% 22500 on 300000 @ 7.5%	22500 on 300000 @ 7.5%	10980	Sh. Maroti Lal - to - Sh. Ankit Mahajan
14030									
(Rupees Fourteen thousand and thirty only)									

Note : * at Column 9 & 10 - being the consideration amount higher than the circle rate.

Hence :-

- The amount of Rs.14030/- of deficit stamp duty may be recovered, after due verification, under intimation to audit.
- Apart from the aforesaid test-checked cases, such mistake committed in other cases be reviewed, under intimation to audit.

Para-5

Region

PARA No. 5

Region

69 74

58/c
143/25/c

65

103/c

PARA-07: Irregularities in maintenance of receipt books used
(Audit period 2006-08 - Reference Audit Memo no.7 dated 25.08.08)

During test-check it was noticed that:-

1. Non-maintenance of stock register of Receipt books - The mandatory stock register detailing the procurement and issuances of the various receipts books used is not maintained by the unit, which is highly irregular and is in contravention of Rule 190(2)(ii) of the GFR 2005. Also, in accordance with Rule 182(2) of GFR 2005, a physical verification of all the receipts books should be undertaken at least once in a year and discrepancies, if any, should have been recorded in the stock register for appropriate action of the competent authority. Reason for contraventions of rules may be elucidated.
2. No paper/forms/ slips counting certificate recorded - As per Rule 22(3) of CGA(R&P) Rules 1983, before a receipt book is brought into use, the number of forms contained therein shall be counted and the result recorded in a conspicuous place in the book by the signature of the Government officer in charge of the book. Counterfoils of used books shall be kept in his personal custody. Whereas no such certificate were found recorded on the receipt books used by the unit, which is irregular. Elucidate.
3. 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 are being issued against the collection of various miscellaneous fees in respect of Book no.2. This may attract misutilization of the Government money. Reasons for non-computerization of Book no.2 may be elucidated.

Para-6

Para 6

PARA No. 6

SATC

SATC 2/16

SATC

58 73

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PARA - 08 : Verification of Stamp Papers found in the records of the Office of Sub-Registrar No:III, Asaf Ali Road, Delhi

(Audit period 2006-08 -- Reference Audit Memo no.3 dated 25.08.08)

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

S. No	Book/ Vol No.	Regn no.	Regn date	Stamp Paper No.	Amount.
1	2	4	5	6	7
1	1/12240	1290	12.03.07	(No number)	5000
2	1/12240	1290	12.03.07	571883	1000
3	1/12240	1290	12.03.07	B-534780-53	100 each
4	1/12240	1291	12.03.07	(No number)	1000 (each)
5	1/12238	1124	02.03.07	017105-107	15000 each
6	1/12238	1124	02.03.07	705887-60	1000 each
7	1/12238	1124	02.03.07	(No number)	500
8	1/12238	1124	02.03.07	A-741623-525	100 each
9	1/12238	1125	02.03.07	522099	25000
10	1/12238	1125	02.03.07	142132	500
11	1/12238	1128	02.03.07	654766-798	1000 each
12	1/12238	1128	02.03.07	800968	500
13	1/12238	1128	02.03.07	C-118321-667	100 each
14	1/12238	1128	02.03.07	C-296950	50
15	1/12416	4897	18.07.07	(No number)	5000
16	1/12416	4897	18.07.07	878181-184	1000 each
17	1/12416	4897	18.07.07	187700	500
18	1/12416	4897	18.07.07	D-084281	100
19	1/12411	4584	18.07.07	051338	15000
20	1/12411	4584	18.07.07	789821	1000

S. No	Book/ Vol No.	Regn no.	Regn date	Stamp Paper No.	Amount
1	2	4	5	6	7
21	1/12411	4887	18.07.07	880715-118	1000 each
22	1/12411	4898	18.07.07	444295	25000
23	1/12411	4888	18.07.07	094806	10000
24	1/12416	5012	23.07.07	877273	1000
25	1/12416	5012	23.07.07	453950-851	25000 each
26	1/12416	5012	23.07.07	771930-941	1000 each
27	1/12416	5012	23.07.07	C-583877-880	100 each
28	1/12416	5016	23.07.07	(No number)	500
29	1/12416	5020	23.07.07	001-882038/9	20 each
30	1/12416	5050	28.07.07	42445-455	25000 each
31	1/12416	5056	28.07.07	(No Number)	5000
32	1/12416	5058	28.07.07	088104-119	20000 each
33	1/12416	5064	28.07.07	08AA-520276	10
34	1/12416	5068	28.07.07	082007-011	25000 each
35	1/12413	4834	18.07.07	087164	20000
36	1/12413	4836	18.07.07	D-188777	100
37	1/12413	4837	18.07.07	737648-651	1000
38	1/12413	4848	18.07.07	D-084138-18	100
39	1/12412	4806	18.07.07	081358-338	15000
40	1/12412	4812	18.07.07	445227-243	25000

- (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 may also be noticed in the above table that some of the Stamp papers were 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.

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Annexure-1/Para-1

List of cases of loss of Government revenue due to Stamp duty short paid on sale-deed documents
(Audit period 2006-08 - Reference Audit Memo no. 4 dated 25.08.09)

1	2	3	4	5	6	7	8	9	10	11	12	13
Book/ Vol No. Page no.	Regn no. & date	Locality/ Address of property	Area of property	Circle rate/ Sq. Mtr. (Rs.)	Value per circle rate (Rs.)	Rate of Stamp duty @ payable (Rs.)	Proper Stamp duty paid (Rs.)	Stamp duty paid (Rs.)	Loss of Government revenue due to under payment of stamp duty (Rs.)	Name of the 1 st Party & 2 nd Party	Remark	
1/12416	5012 dt. 23.07.07	Shop no. 287, Masjid Bazar, Hindustani Extn	23.28 sq. mtr.	C-27300	221160	8%	170223	78400	91823	Sh. J.K. Jain & Sh. Chand Jain - to Sh. Sagar Sachdeva & Sh. G.D. Sachdeva	1. Consideration amount of Rs. 880000. 2. 27300x23.28x3=190863 88000x23.28=221160	
2/1/2411	4908 dt. 18.07.07	Copy no. 3974, Old Floor, Old Rajinder Ngr	85.9 sq. yds. 71.8124 sq. mtr.	C-7600	546774	8%	74972	36000	389720	Sh. Pankaj Mohan - Kapoor	1. Consideration amount of Rs. 450000. 2. (21800x71.8124)/4=391378	
3/1/2410	4865 dt. 18.07.07	Shop no. 18, Block no. 12, WEA, Karol Bagh	9x15.8 sq. ft. 142.2 sq. ft. 13.2000 sq. mtr.	C-7600	863856	8%	77138	13600	63538	Sh. Mukesh Kumar - Sh. Nitin Aggarwal	1. Consideration amount of Rs. 1700000. 2. (21800x13.2088x3)=863856	
4/1/2410	4866 dt. 18.07.07	Plot no. 23E24, Kh. no. 213&214, Blk. Nainital, Gunpowder Road, Karol Bagh	384.84 sq. ft. 43.85 sq. yds. 36.88 sq. mtr.	C-7800	399594	9%	40693	39000	169300	Sh. Dhiraj Kr Bajaj - Sh. Srini Sushmita Sinha	1. Consideration amount of Rs. 650000. 2. (21800x36.88)/2=399594	
5/1/2410	4868 dt. 18.07.07	Plot no. 202, 2nd Flr, Property no. 65/1 B, Plot no. 18, Blk. 05, New Rohini Rd, WEA, Karol Bagh	125.66 sq. yds. 105.03 sq. mtr.	C-7800	763383	6%	93705	12000	81700	Sh. Sanjeev Rehman - Sh. Ms. Shafiq	1. Release deed with consideration amount (i.e. it is a Sale deed) 2. Consideration amount of Rs. 4000000. 3. (21800x105.03)/3=763383	

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1	2	3	4	5	6	7	8	9	10	11	12	13
Reqn. No. / Vol No. / Page no.	Begin. date	Address of property	Area of property	Circle / Sq. Mtr. (Rs.)	Value as per circle rate (Rs.)	Rate of Stamp duty @ (Rs.)	Proper Stamp duty payable (Rs.)	Stamp duty paid (Rs.)	Govt. revenue due to Govt. under payment of stamp duty (Rs.)	Name of the 1 st Party & 2 nd Party	Remark	
11/2410	4879	Shop no. 6, Municipal no. 2918, St. Syed Road, Daryaganj	77.08 sq. ft. 8.56 sq. yds. 7.15 sq. qr.	(D) C-7800	468264	8%	41814	8000	33814	Sh. Sheikh Sohal Yusur, Sh. Mohd. Shakir	13 Consideration amount of Rs. 1000000.	
11/2410	4870	Property no. 3073, Chitab Steel, Daryaganj	57.4 sq. ft. 83.78 sq. yds. 53.32 sq. qr.	(D) C-7800	182376	8%	125496	16998	199406	Sh. Akhbar Ahmed, Sh. AD Sharma	13 Consideration amount of Rs. 2000000.	
11/2410	4871	Property no. 3214, Ward no. XI, Kuchra Tanchhad, Daryaganj	18 sq. yds. 150.08 sq. mtr.	(D) C-7800	328946	8%	26454	4800	21746	Ms. Zureen Begum, Ms. Azra Begum	13 Consideration amount of Rs. 800000.	
11/2410	4872	3rd Floor, Sae Gadhya, Kuchra Chelan, Daryaganj	70 sq. yds. 58.52 sq. mtr.	(D) C-7800	285147	8%	55992	11200	44792	Ms. Neepati Akhtar, Ms. Fariduddin & Sh. Shaukuddin	13 Consideration amount of Rs. 1400000.	
11/2410	4873	Property no. 257746, 1 st Floor, Sae Magar, Changanj	86 sq. yds. 60.60 sq. mtr.	(E) C-8410	615296	7%	73986	14000	59986	Smt. Gopika Gupta, Sh. Janki Awara, Sh. VK Awara	13 Consideration amount of Rs. 2000000.	
11/2410	4878	Property no. B-457, 3 rd Floor, Ch. no. 1153761, MEA, Karol Bagh	150.83 sq. yds. 134.45 sq. mtr.	(D) C-7800	732753	7%	122820	42000	80820	Sh. Manish Ratawal, Sh. Ashish Goyal & Sh. JK Dixit, Sh. Bhupesh a & Smt. Jivishi Chandola	13 Consideration amount of Rs. 6000000.	
11/2410	4879	Property no. B-457, Ground Floor, Ch. no. 1153761, MEA, Karol Bagh	150.83 sq. yds. 134.45 sq. mtr.	(D) C-7800	732753	8%	140366	48000	92366	Sh. Manish Ratawal & Sh. Ashish Goyal & Sh. JK Dixit, Sh. Chandar Shekhar	13 Consideration amount of Rs. 8000000.	

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1	2	3	4	5	6	7	8	9	10	11	12	13
S. No.	Book/ Vol No. Page No.	Regn. no. & date	Locality / Address of property	Area of property	Circle rate/ Sq. Mtr. (Rs.)	Value as per circle rate (Rs.)	Rate of Stamp duty (%)	Proper Stamp duty payable (Rs.)	Stamp duty paid (Rs.)	Loss of Door- mark revenue due to non- payment of stamp duty (Rs.)	Name of the 1 st Party & 2 nd Party	Remark
13	48840	4880 dt. 18.07.07	Property no. B-457, 1 st floor, Kt. no. 1153761 WEA, Karol Bagh	180.03 sq.yds. 134.45 sq.mtr	(D) L-21800 C-7800	732753 1021821 1754573	6%	105274	36000	69274	Sh. Manish Rawat & Sh. Ashish Goyal & Sh. Jit Dwyani & Sh. Uma Chopra	1. Consideration amount of Rs. 600000. 2. (21800x134.45)/4=73875 3. 7800x134.45=1021820
14	4881	dt. 18.07.07	Plot no. 6887, Set. Nagar, Karol Bagh	75 sq.yds. 62.7 sq.mtr	(D) L-21800 C-7800	813430 716520 1159856	6%	69367	18000	51597	Sh. Nepal Singh -to- Smt. Lejwanti	1. Consideration amount of Rs. 300000. 2. (21800x62.7)/2=683430 3. 7800x62.7=478520
15	4882	dt. 18.07.07	Shop no. 153, Gali no. 39, Baidonpura, Karol Bagh	202.5 sq ft 22.5 sq yds 18.81225 sqmtr	(D) L-21800 C-7600	1230327 1428773 1373292	8%	109864	16000	93864	Sh. DK Dhawan -to- Sh. Anil Bhoir	1. Consideration amount of Rs. 200000. 2. (21800x18.81225)/5=125195
16	4883	dt. 18.07.07	Shop no. 5335, Kt. no. 3517/363, Regharpura, Karol Bagh	100 sq ft 20 sq yds. 18.722 sqmtr	(E) L-18400 C-8410	923054 107188 1030242	8%	82419	41600	40819	Sh. Ramesh Malhotra & Smt. Anu Malhotra -to- Sh. Jaspal Singh & Sh. JP Singh	1. Consideration amount of Rs. 500000. 2. 18400x18.722x3=823054 3. 6410x18.722=107188
17	4830	dt. 18.07.07	Ward no. III, G.E. File, Smt. Nawab Sahab Sarosh Khana	300 sq. yds. 252 sq.mtr	(E) L-18400 C-6410	2818400 1815320 3933720	8%	314696	20000	294696	Sh. HK Bajaj -to- Sh. Mohd. Shahid	1. Consideration amount of Rs. 250000. 2. (18400x252)/2=2318400 3. 6410x252=1615320
18	4931	dt. 18.07.07	Ward no. VIII, NO2, 1 st Floor, Kuchra Agli Khan Sita Ram Bazar	60 sq.yds. 50.4 sq.mtr	(E) L-18400 C-6410	185472 323064 508536	6%	40883	16000	24683	Sh. Saleuddin -to- Sh. Fareeduddin	1. Consideration amount of Rs. 200000. 2. (18400x50.4)/4=185472 3. 6410x50.4=323064
19	4932	dt. 18.07.07	Ward no VIII, No3 Kuchra Agli Khan Sita Ram Bazar	60 sq.yds. 50.4 sq mtr	(E) L-18400 C-6410	185472 323064 508536	6%	40883	12000	28883	Sh. Saleuddin -to- Mst. Rehana Begum	1. Consideration amount of Rs. 200000. 2. (18400x50.4)/4=185472 3. 6410x50.4=323064

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1	2	3	4	5	6	7	8	9	10	11	12	13
S. No.	Book/ Vol No. Page no.	Regn. no. & date of issue	Locality / Address of property	Area of property	Circle rate/ Sq. Mtr. (Rs.)	Value as per circle rate (Rs.)	Rate of Stamp duty @ payable (Rs.)	Proper Stamp duty paid (Rs.)	Stamp duty paid (Rs.)	Loss of Govt. revenue due to under payment of stamp duty (Rs.)	Name of the 1 st Party & 2 nd Party	Remark
19	1/12413	4934 dt. 18.07.07	Plot no. 77, Bldg. 7A B-21, 4134, 2 nd Fl A-one Hourg Com'x Smt. Bazzar	140 sq. yds. 124.4 sq. mtr	(D) 1224400 C-7501	976640	9%	159846	20000	139846	Mst. Nazisa Begum - to- Ms. Shabnam	13 Consideration amount of Rs. 1000000. (18400x18.05+3321) 6410x28.8=191018
20	1/12413	4933 dt. 18.07.07	Sheeran Mahal, B-1 D Delle Cinema Smt. Meher Khin	36.50 sq. yds. 29.8 sq. mtr	(E) L-18400 C-6410	137080	8%	19686	8000	13686	to- Ms. Shabnam	13 Consideration amount of Rs. 1000000. (18400x18.05+3321) 6410x28.8=191018
21	1/12413	4934 dt. 18.07.07	Plot no. 77, Bldg. 7A B-21, 4134, 2 nd Fl A-one Hourg Com'x Smt. Bazzar	140 sq. yds. 124.4 sq. mtr	(D) 1224400 C-7501	976640	9%	159846	20000	139846	Mst. Nazisa Begum - to- Ms. Shabnam	13 Consideration amount of Rs. 2500000. (21800x134.4)+3-976640 7800x13=1021440
22	1/12413	4936 dt. 18.07.07	B-21, 4134, 2 nd Fl A-one Hourg Com'x Smt. Bazzar	36.15 sq. mtr	(E) L-18400 C-6410	865160	6%	53013	39000	14813	Smt. Shakuntla Bhatia -to- Smt. Seema Jain	13 Consideration amount of Rs. 650000. (18400x36.15+3321) 60.6410x28.15=231722
23	1/12413	4937 dt. 18.07.07	B-18, 4134, 2 nd Fl A-one Hourg Com'x Smt. Bazzar	36.15 sq. mtr	(E) L-18400 C-6410	865160	6%	53013	39000	14813	Smt. Shakuntla Bhatia -to- Smt. Seema Jain	13 Consideration amount of Rs. 650000. (18400x36.15+3321) 60.6410x28.15=231722
24	1/12413	4938 dt. 18.07.07	B-12, 4134, A-one Hourg Com'x Smt. Bazzar	18.05 sq. mtr	(E) L-18400 C-6410	332120	6%	26886	18500	7366	Smt. Neelam Bhatia - to- Smt. Seema Jain	13 Consideration amount of Rs. 325000. (18400x18.05+3321) 20.6410x18.05=115701
25	1/12413	4939 dt. 18.07.07	B-7, 4134, A-one Hourg Com'x Smt. Bazzar	18.05 sq. mtr	(E) L-18400 C-6410	332120	6%	26886	18500	7366	Smt. Neelam Bhatia - to- Smt. Seema Jain	13 Consideration amount of Rs. 325000. (18400x18.05+3321) 20.6410x18.05=115701
26	1/12413	4940 dt. 18.07.07	B-9, 4134, A-one Hourg Com'x Smt. Bazzar	36.15 sq. mtr	(E) L-18400 C-6410	115701	5%	26886	19500	7366	Smt. Saurya Bhatia - to- Smt. Seema Jain	13 Consideration amount of Rs. 325000. (18400x18.05+3321) 20.8410x18.05=115701
27	1/12413	4941 dt. 18.07.07	B-22, 4134, A-one Hourg Com'x Smt. Bazzar	36.15 sq. mtr	(E) L-18400 C-6410	332120	6%	28886	19500	7366	Smt. Gita Bhatia -to- Smt. Seema Jain	13 Consideration amount of Rs. 325000. (18400x18.05+3321) 20.6410x18.05=115701

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1	2	3	4	5	6	7	8	9	10	11	12	13
Book/ Vol No. Page no.	Regn no. & Date	Locality / Address of property	Area of property	Circle rate/ Sq. Mtr. (Rs.)	Value per circle rate (Rs.)	Rate of Stamp duty @ payable (Rs.)	Proper Stamp duty (Rs.)	Stamp duty paid (Rs.)	Loss of Government revenue due to under payment of stamp duty (Rs.)	Name of the 1 st Party & 2 nd Party	Remark	
28 1/12419	4942 dt. 18.07.07	B-19, 4134, A-one Hour Comm. Palani District, Sankar Bazar	18.05 sq. mtr	(E) L-18400 C-6410	332120 115701 447826	6%	26886	19500	7366	Sh. AK Bhatia -to- Smt. Seema Jain	13 Consideration amount of Rs. 325000. (18400x18.05x3321 + 20 : 6410x18.05x115701)	
29 1/12419	4943 dt. 18.07.07	B-15, 4134, A-one Hour Comm. Palani District, Sankar Bazar	35.75 sq. mtr	(E) L-18400 C-6410	332120 115701 447826	6%	26886	19500	7366	Sh. Rajan Bhatia -to- Smt. Seema Jain	13 Consideration amount of Rs. 325000. (18400x18.05x3321 + 20 : 6410x18.05x115701)	
30 1/12413	4944 dt. 18.07.07	B-20, 4134, A-one Hour Comm. Palani District, Sankar Bazar	18.05 sq. mtr	(E) L-18400 C-6410	332120 115701 447826	6%	26886	19500	7366	Sh. AK Bhatia -to- Smt. Seema Jain	13 Consideration amount of Rs. 325000. (18400x18.05x3321 + 20 : 6410x18.05x115701)	
31 1/12413	4945 dt. 18.07.07	B-3, 4134, A-one Hour Comm. Palani District, Sankar Bazar	35.15 sq. mtr	(E) L-18400 C-6410	332120 115701 447826	6%	26886	19500	7366	Sh. Kamal Bhatia -to- Smt. Seema Jain	13 Consideration amount of Rs. 325000. (18400x18.05x3321 + 20 : 6410x18.05x115701)	
32 1/12413	4946 dt. 18.07.07	B-4, 4134, A-one Hour Comm. Palani District, Sankar Bazar	38.15 sq. mtr	(E) L-18400 C-6410	332120 115701 447826	6%	26886	19500	7366	Sh. Paros Bhatia -to- Smt. Seema Jain	13 Consideration amount of Rs. 325000. (18400x18.05x3321 + 20 : 6410x18.05x115701)	
33 1/12413	4947 dt. 18.07.07	B-8, 4134, A-one Hour Comm. Palani District, Sankar Bazar	36.15 sq. mtr	(E) L-18400 C-6410	332120 115701 447826	6%	26886	19500	7366	Sh. Gaurav Bhatia -to- Smt. Seema Jain	13 Consideration amount of Rs. 325000. (18400x18.05x3321 + 20 : 6410x18.05x115701)	
34 1/12413	4949 dt. 18.07.07	Sat no 31, Vvk XV, Bk-2, Basudongera, Kanol Bagrah	2 sq. yds. 1.66 sq. mtr	(D) L-21800 C-7600	109872 12766 125640	8%	9811	3200	6611	Sh. Parnati & Smt. Ratna Bai -to- Sh. Ganu Chand	13 Consideration amount of Rs. 40000. (21800x1.66x3321 + 17600x1.66x12766)	
35 1/12412	4906 dt. 18.07.07	Plot no. 712, 1 st Floor, Smt Rajinder Ngr	88.1 sq. yds. 74 sq. mtr	(D) L-21800 C-7600	322640 703000 1025640	8%	61536	30900	30636	Sh. HK Chauhan -to- Sh. Kamlesh Samsi	13 Consideration amount of Rs. 515000. (21800x74x3321 + 70300x1.66x12766)	

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1- No.	2- Book Val No. Page no.	3- Begin no. & date	4- Locality / Address of property	5- Area of property	6- Circle Rate/ Sq. Mtr. (Rs.)	7- Value as per circle rate (Rs.)	8- Rate of Stamp duty @ (Rs.)	9- Proper Stamp duty payable (Rs.)	10- Stamp duty paid (Rs.)	11- Loss of Government revenue due to under payment of stamp duty (Rs.)	12- Name of the 1 st Party & 2 nd Party	13- Remark
37	1/12412	4908 dt. 18.07.07	Plot no. 21, Bhk. 9B Agar Bazar, Dev Nagar, Kand Bagh	43.38 sq. yds. 1837.00 36.39 sq. yds	(E) 118400 C-6410	334788	8%	45444	16000	29444	Sh. Apoorv Malik -to- Sh. Anil Kumar	1. Consideration amount of Rs. 200000/- (184000+15000+118400) 2. Consideration amount of Rs. 200000/- (184000+15000+118400)
38	1/12412	4911 dt. 18.07.07	Subhash Nagar, Fair Road, Kand Bagh	41.58 sq. mtr	(D) 21800 C-7600	906008	8%	187237	30720	136517	Smt. Sushme Dua & Smt. -to- Sh. P.S. Jagg	1. Consideration amount of Rs. 384000/- (184000+15000+118400) 2. Consideration amount of Rs. 384000/- (184000+15000+118400)
39	1/12412	4914 dt. 18.07.07	4722, Wd. VII, Agar Bazar, Pasia Bagan, Huz Ram	25 sq. yds 21sq. mtr	(E) 118400 C-6410	386400	8%	41687	8000	33687		1. Consideration amount of Rs. 100000/- (184000+15000+118400) 2. Consideration amount of Rs. 100000/- (184000+15000+118400)
40	1/12412	4915 dt. 18.07.07	3rd Sushila, 1 st Fl behind Kaban Masjid Sitar Ram Bazar	47 sq. yds 39.48 sq. mtr	(E) 118400 C-6410	363216	8%	49302	6400	42902	Sh. Mohd. Kamal -to- Sh. Mija Sihal Beg	1. Consideration amount of Rs. 800000/- (184000+15000+118400) 2. Consideration amount of Rs. 800000/- (184000+15000+118400)
41	1/12412	4916 dt. 18.07.07	H.No. 5294 Shop, 1st st Fl, Chunna Mandu Paharganj	84+48 sq. yds 56+128 54 sq. yds 107.52 sq. mtr	(E) 118400 C-6410	463680	8%	153024	56000	97024	Smt. Kran Kohli -to- Sh. SC Grover	1. Consideration amount of Rs. 700000/- (184000+15000+118400) 2. Consideration amount of Rs. 700000/- (184000+15000+118400)

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Boo/ Vol No. Page no.	Regn no. & date	Locality / Address of property	Area of property	Circle rate/ Sq. Mtr. (Rs.)	Value as per circle rate (Rs.)	Rate of Stamp duty @ payable	Proper Stamp duty (Rs.)	Stamp duty paid (Rs.)	Local Govt. revenue due for under payment of stamp duty (Rs.)	Name of the 1 st Party & 2 nd Party	Remark	
36-4/12412	4907 dt. 18.07.07	423/21, Puyyappal Main, Dargaganj	500 sq ft	(D) 610291	610291	6%	68532	21000	47532	Sh. Ritesh Gupta -to- Sh. Anita Drolia	1. Consideration amount of Rs. 300000/- 2. (21886x55.99)/2=610291 9500x55.99=531905	
37-1/12412	4908 dt. 18.07.07	Pol no. 21, Bk. 9B, Pappal Rajah, Dev Nagar, Karol Bagh	43.33 sq yds 36.39 sq mtr	(E) 213260	334784	8%	45444	16000	29444	Sh. Appony, Meelik -to- Sh. Amit Kumar	1. Consideration amount of Rs. 200000/- 2. (18405x48.39)/2=34788 5410x26.39=232289	
38-1/12412	4911 dt. 18.07.07	Sudhansu Nagar, Fair Road, Karol Bagh	41.56 sq mtr	(D) 906008	906008	8%	167237	30720	136517	Sh. Sushma Dua & Sh. PS Jagga	1. Consideration amount of Rs. 304000/- 2. (21886x41.56)=90808 5900x41.56x3=118440	
39-1/12412	4914 dt. 18.07.07	4722, Wd. VII, Smt. Haveli Randa Begun, Huz Rani	25 sq yds 213q mtr	(E) 386400	386400	8%	41681	8000	33681		1. Consideration amount of Rs. 100000/- 2. (18400x21x3)/3=386400 6410x21=134610	
40-1/12412	4915 dt. 18.07.07	Smt. Susmita, 1 st Fl. 3rd Kalan Masjid Site, Fain Bazar	47 sq yds 39.48 sq mtr	(E) 253067	253067	8%	49302	6400	42902	Sh. Mohd Kamal -to- Sh. Miya Sahail Begg	1. Consideration amount of Rs. 80000/- 2. (18400x29.48)/2=363216 6410x29.48=230867	
41-1/12412	4916 dt. 18.07.07	1. No. 5234, Shop, 182 nd Flr, Chhurna Mandlu Paharganj	844 sq yds 56-128 sq yds 107.52 sq mtr	(E) 303966	453680	8%	153024	56000	97024	Sh. Kiran Kohli -to- Sh. SC Gover	1. Consideration amount of Rs. 700000/- 2. (18400x48.4x3)=453680 (18400x48.56)/2=453902 (18400x48.56)/3=303966 6410x107.52=689203	

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S. No. of Register	Regn no. & date	Locality / Address of property	Area of property in sq. ft.	Circle rate / Sq. Mtr. (Rs.)	Value as per circle rate (Rs.)	Rate of Stamp duty @	Proper Stamp duty payable (Rs.)	Stamp duty paid (Rs.)	Loss of Government Revenue due to under payment of stamp duty (Rs.)	Name of the 1 st Party & 2 nd Party	Remark	
42	1/12412 4917 dt. 18.07.07	Plot no. 22 to 24, 3 rd Floor, Block-N, Nainwala Estale, Srt 12&13 Deadonpura, Kand Bagrah	330 sq ft 43.28 sq yds 49.46 sq mtr	(D) L-21800 C-7600	270871 469870 740881	6%	4444	8580	35861	Sh. KS Chawla -to- Smt. Ludo Devi	1. Consideration amount of Rs. 143000/- 2. (21800x19.69)/4=270811 9500x48.46=468870	
43	1/12412 4918 dt. 18.07.07	Block-N, Nainwala Estale, Srt 12&13 Deadonpura, Kand Bagrah	577 sq ft 64.11 sq yds 53.85 sq mtr	(D) L-21800 C-7600	293483 511575 805058	8%	64405	11200	53200	Sh. KS Chawla -to- Sh. AS Bansal	1. Consideration amount of Rs. 143000/- 2. (21800x51.85)/4=293483 9500x51.85=511575	
44	1/12412 4919 dt. 18.07.07	Plot no. 22 to 24, Block-N, Nainwala Estale, Srt 12&13 Deadonpura, Kand Bagrah	275 sq ft 30.55 sq yds 22.65 sq mtr	(D) L-21800 C-7600	122497 271320 364817	8%	31586	6000	25586	Sh. KS Chawla -to- Sh. AS Bansal	1. Consideration amount of Rs. 75000/- 2. (21800x2.66)/4=123487 9500x22.66=21120	
45	1/12412 4920 dt. 18.07.07	Block-N, Nainwala Estale, Srt 12&13 Deadonpura, Kand Bagrah	306 sq ft 34 sq yds 28.55 sq mtr	(D) L-21800 C-7600	465852 271320 426972	8%	34156	5000	29156	Sh. KS Chawla -to- Sh. AS Bansal	1. Consideration amount of Rs. 62500/- 2. (21800x2.66)/4=145552 9500x28.55=271120	
46	1/12412 4921 dt. 18.07.07	3 rd Floor, Block-N, Nainwala Estale, Srt 12&13 Deadonpura, Kand Bagrah	395 sq ft 43.28 sq yds 36.66 sq mtr	(D) L-21800 C-7600	200887 350170 561057	8%	44086	6240	37946	Sh. KS Chawla -to- Sh. RC Bansal	1. Consideration amount of Rs. 78000/- 2. (21800x38.86)/4=200887 9500x38.86=350170	

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Book/ Vol No. / Page No.	Regn no. & Date	Locality / Address of Property	Area of Property	Circle Sq. Mtr. (Rs.)	Value as per circle rate (Rs.)	Rate of Stamp duty @ (Rs.)	Proper Stamp duty payable (Rs.)	Stamp duty paid (Rs.)	Loss of Government revenue due to under payment of stamp duty (Rs.)	Name of the 1 st Party & 2 nd Party	Remark				
1	2	3	4	5	6	7	8	9	10	11	12	13			
48	1/12412	4923	dt. 18.07.07	Plot no. 58, Block-4, Ground Floor Shop, Dayanand Road, Dayanand	36.24 sq. yds. 30.44 sq. mtr	(D) 21800 C-7800	11600668	995388 289193	1284568	0%	102765	40000	62765	Sh. Nirmal Gupta -to- Sh. SC Gupta	1. Consideration amount of Rs. 300000/- (21800x77.65)=123163 2. 9500x77.65=73765
49	1/12412	4924	dt. 18.07.07	Plot no. 59, Block-4, Ground Floor Shop, Dayanand Road, Dayanand	40.5 sq. ft. 45.84 sq. yds. 37.6 sq. mtr.	(E) L-18400 C-6410	231840 242298	474138	28448	6%	28448	8000	22448	Sh. Sultan Singh -to- Smt. Lalia	1. Consideration amount of Rs. 100000/- (19400x37.87)=231840 2. 0410x37.87=242298
50	1/12412	4925	dt. 18.07.07	Plot no. 4, 2 nd Floor, Multani Dhandia, Pharganj	255 sq. ft. 28.33 sq. yds. 23.79 sq. mtr	(E) L-18400 C-6410	145812 152884	288406	17904	6%	17904	6000	11904	Sh. Sultan Singh -to- Smt. Veena Katarwal	1. Consideration amount of Rs. 100000/- (18400x23.79)=145812 2. 6410x23.79=152884
51	1/12412	4926	dt. 18.07.07	Plot no. 4, 1 st Floor, Multani Dhandia, Pharganj	75 sq. yds. 63 sq. mtr.	(E) L-18400 C-6410	72880 75369	1580460	72880	9%	34828	21000	73828	Sh. Sultan Singh -to- Smt. Sonia	1. Consideration amount of Rs. 300000/- (0410x63x2)=807660 2. 10410x63x2=131220
52	1/12412	4927	dt. 18.07.07	Plot no. 7, 1 st Floor, Magz Floor, Farash Khana, Dharyaganj	325 sq. yds. 273 sq. mtr.	(E) L-18400 C-6410	1874400 1749930	3424330	205460	6%	205460	12000	193460	Sh. HK Bajaj -to- Smt. Seeta Nabi	1. Consideration amount of Rs. 200000/- (18400x273)=1674400 2. 6410x273=1749930
53	1/12412	4928	dt. 18.07.07	Ground Floor, Farash Khana, Dharyaganj	300 sq. yds. 252 sq. mtr.	(E) L-18400 C-6410	1545600 1615320	3160920	189655	6%	189655	18000	171655	Sh. Fik Bajaj -to- Smt. Seeta Nabi	1. Consideration amount of Rs. 300000/- (18400x252)=1545600 2. 6410x252=1615320

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Book/ Vol No. Page no.	Regn no. & dt.	Locality / Address of property	Area of property	Circle rate/ Sq. Mts. (Rs.)	Value as per circle rate (Rs.)	Rate of Stamp duty @	Proper Stamp duty payable (Rs.)	Stamp duty paid (Rs.)	Loss of revenue due to order of stamp duty (Rs.)	Name of the 1 st Party & 2 nd Party	Remark	
54	1/12411	4879	Ward no. VII, Mag. 182 nd Floor, Khatkhana, Daryaganj	310 sq. yds. 280.04 sq. mt.	(E) 1597130 (F) 1659156 (G) 126628	8%	261302	40000	221302	Sh. H.K. Bajaj -to- Sh. Mohd. Nabi	1. Consideration amount of Rs. 500000/- 2. (184000+290,493-159712-0.6410x280.04=1659156)	
55	1/12411	4884	3561 & 3562, Gali Halkat, Daryaganj	62 sq. yds. 68.88 sq. mt.	(D) 2025072 (E) 84382 (F) 97336 (G) 131716	8%	162006	10000	152006	Sh. Rizquddin & Mohd. Arif -to- Sh. Dalip Sharma	Consideration amount of Rs. 200000/-	
56	1/12411	4886	Gali no. 17-18, Plot no. 101, Beadonpura, Karol Bagh	93 sq. ft. 10.55 sq. yds. 8.88 sq. mt.	(D) 84382 (E) 97336 (G) 131716	8%	10536	4000	6536	Sh. Manoj Kumar -to- Sh. Nisha Ahuja	Consideration amount of Rs. 90000/-	
57	1/12411	4887	Shop no. 2, 2828, Prasad Mahadev, Haaz Rani	77 sq. ft. 8.55 sq. yds. 7.196 sq. mt.	(E) 270466 (F) 633697 (G) 441530 (H) 1075217	8%	21633	4000	17633	Sh. S.K. Goyal -to- Sh. Ashwani Kumar	1. Consideration amount of Rs. 50000/- 2. 90139x3=270409	
58	1/12411	4898	2-A/B, Sat Nagar, Karol Bagh	82 sq. yds. 68.88 sq. mt.	(E) 633697 (F) 441530 (G) 1075217	6%	64513	36000	28153	Sh. S. Awasthi & S. Smt. Kamlesh Kumari	Consideration amount of Rs. 800000/-	
59	1/12411	4899	1 st Floor, 387A, 388, 258, 26 Karol Bagh	60 sq. yds. 42 sq. mt.	(E) 279800 (F) 259220 (G) 1042020	6%	62521	60000	252	Sh. A.K. Singhal -to- Smt. Ritika Samanta	Consideration amount of Rs. 1000000/-	
60	1/12411	4900	26/389/7, Regharpura, Karol Bagh	29 sq. yds. 21 sq. mt.	(E) 521010 (F) 18400 (G) 6410	8%	41681	16000	25681		Consideration amount of Rs. 200000/-	
61	1/12411	4901	Shop no. 87, Kaira Gaysyuddin Latma Masjid	165 sq. ft. 18.33 sq. yds. 15.39 sq. mt.	(E) 283176 (F) 98650 (G) 381826	8%	30546	8000	24546	Sh. Md. Yasin & Sh. Md. Saktem -to- Sh. Shahad Qureshi	Consideration amount of Rs. 100000/-	

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Sl. No. & Page no.	Regn. no. & Date	Locality / Address of property	Area of property	Circle / Sq. Mts. (Rs.)	Value as per circle rate (Rs.)	Rate of Stamp duty @ (Rs.)	Proper Stamp duty payable (Rs.)	Stamp duty paid (Rs.)	Loss of Government revenue due to under payment of stamp duty (Rs.)	Name of the 1 st Party & 2 nd Party	Remark	
62 1/12414	4903 dt. 18.07.07	1 st & 2 nd Floor, 7 th Main, Bahadur Nagar, Daryaganj	31.5 sq. yds. 26.45 sq. mtr	(D) 1-21800 C-7600	77924	8%	62234	16000	46234	Smt. Azra Bano - 1 st Party Sh. Nambuddin - 2 nd Party	Consideration amount of Rs. 200800/-	
63 1/12419	5080 dt. 18.07.07	Shop no. 61, No. 453 to 455, 1 st Main, Shree Mahal, Sita Ram Bazar, KVI 3210, Gall 30	65.54 sq. yds. 6.13 sq. mtr	(E) 1-21800 C-6410	15655	6%	9392	8895	496	Sh. Malai Singh Rao Sh. Smt. Shobha Rao	Consideration amount of Rs. 148250/-	
64 1/12414	4950 dt. 18.07.07	Basement, Beadonpura, Kharol Bazar, No. 3004	100 sq. yds. 84 sq. mtr	(E) 1-18400 C-6410	2084040	6%	125042	12000	113042	Sh. Pannal Lal & Sh. Smt. Raina Bai - 1 st Party Smt. Sunita Malhotra - 2 nd Party	Consideration amount of Rs. 2090000/-	
65 1/12414	4954 dt. 18.07.07	Ground Floor, Kuchra Meekharh, No. 3004, Daryaganj	105 sq. yds. 88.2 sq. mtr	(D) 1-21800 C-7600	2893080	8%	207446	36000	171446	Smt. Sanju Devi - 1 st Party Sh. AM Fahsem - 2 nd Party	Consideration amount of Rs. 450000/-	
66 1/12414	4959 dt. 18.07.07	12/42, 3 rd & 4 th Floor, Gnd. Rajinder Ngr.	65.9 sq. yds. 72.156 sq. mtr	(D) 1-21800 C-7600	524334	8%	64363	27250	37113	Sh. Jinesmsardana - 1 st Party Sh. Smt. Umg Shorf - 2 nd Party	Consideration amount of Rs. 478000/- Rs. 2180072.156548398	
Rupees Thirty six lakhs forty three thousand four hundred and seventy one only												
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List of cases of loss of Government revenue due to Stamp duty short paid on sale-deed registered in GPA documents.

Annexure-2/Para-2

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Book No. & Page no.	Regn. No. & date	Locality & Address of property	Area of property	Circle rate/ Sq. Mtr. (Rs.)	Value as per circle rate (Rs.)	Rate of Stamp duty @ (Rs.)	Proper Stamp duty payable (Rs.)	Stamp duty paid (Rs.)	Govt. amount revenue due to under payment of stamp duty (Rs.)	Name of the 1 st Party & 2 nd Party	Remark	
4/3910	1433 dt. 07.08.07	16128-B, Block-1, Bapa Singh, Dev Nagar	21 sq. mtr.	L-16100 C-6600	112700 117560 230300	3%	6906	3700	1206	Sh. Ved Parkash -to- Smt. Sangela Pushkar	Consideration amount of Rs. 100000/- L=(16100x21)/3=112700 C=6600x21=117600	
4/3910	1449 dt. 08.08.07	2563, Gail Shanker Sita Ram Bazar	85.25 sq. mtr.	L-18400 C-6410	1200600 418253 1618823	3%	48566	42300	6266	Sh. Abdul Kasim -to- Smt. Nalaser Begum	Consideration amount of Rs. 1410000/- L=18400x65.25=1200600 C=6410x65.25=418253	
4/3910	1451 dt. 07.08.07	5531/1, Gail Prudhotion, Nadi Karim, Patnargani	7.5 sq. mtr.	L-18400 C-6410	138000 48075 186075	3%	5582	5000	82	Sh. Santay Kumar -to- Sh. Anwar Hussain	Consideration amount of Rs. 100000/- L=18400x7.5=138000 C=6410x7.5=48075	
4/3909	1383 dt. 19.07.07	Bapa Nagar, Bapa Samaj Road, Kandi Bagh	25 sq. yds	L-21800 C-7600	228900 159500 398500	3%	11655	2500	8346	Sh. Gopal Singh -to- Sh. Dalip Kumar	Consideration amount of Rs. 500000/- L=21800x21=228900 C=7600x21=159600	
4/3909	1391 dt. 19.07.07	Bapa Nagar, Gza Samaj Road, Kandi Bagh	75 sq. yds	L-21800 C-7600	686700 598500 1285200	3%	38556	8886	8886	Sh. HO Gupta & Ors -to- Smt. Shankulita Sagar	Consideration amount of Rs. 2000000/- L=(21800x63)-686700 C=7600x63=998500	
4/3908	1362 dt. 18.07.07	Padam Sharif, Nadi Karim, Patnargani	12 sq. yds	L-18400 C-6410	184589 64305 248894	3%	7487	2500	4967	Smt. PR Khatabanda -to- Sh. Gulshan Kumar	Consideration amount of Rs. 500000/- L=18400x10.032=184589 C=6410x10.032=64305	

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Block No. & Page no.	Begin no. & date	Locality / Address of property	Area of property less the area of less than	Circle taluk Sq. Mtr. (Rs.)	Value as per circle rate (Rs.)	Rate of Stamp duty @	Proper Stamp duty payable (Rs.)	Stamp duty paid (Rs.)	Loss of Government revenue due to under payment of stamp duty (Rs.)	Name of the 1 st Party & 2 nd Party	Remark	
13 4/3908	1371 dt 18.07.07	Property no. 18/1591-S2, E, Beja Nagar, Arya Samaj Road, Karol Bagh	25.44 sq. yds 20.09 sq. mtrs	(D) L-27800 C-7800	435620 152880 608304	3%	18246	2100	16145	Smt. Nimmi Devi - 1 st Smt. Shanti Devi - 2 nd	1. Consideration amount of Rs. 70000/- 2. L=21800x20.09=435620 C=7600x20.09=152884	
14 4/3908	1372 dt 18.07.07	Shop no G-22, Maharan Pratap Market, Karol Bagh	120 sq. ft 13.33 sq. yds 11.14 sq. mtrs	(D) L-21800 C-7600	728556 84664 813220	3%	24397	2500	21697	Sh. Harish Jain - 1 st Sh. Sunil Jain - 2 nd	1. Consideration amount of Rs. 50000/- 2. L=(21800x11.14)=2437285 56 C=7600x11.14=84664	
15 4/3908	1374 dt 18.07.07	Shop no. 42, Chitra Gupta Rd, Paharganj	8x13 78 sq. yds 7.25 sq. mtrs	(E) L-18400 C-6410	400200 46473 446673	3%	13400	8000	5400	Sh. Govind Raju - 1 st Sh. UK Luthra - 2 nd	1. Consideration amount of Rs. 180000/- 2. L=18400x7.25=134000 C=6410x7.25=46473	
16 4/3908	1375 dt 18.07.07	Property no. XV/2147, Ground Floor, Gali no. 2, Chauras Manvi, Paharganj	200 sq. ft 22.22 sq. yds 18.39 sq. mtrs	(E) L-18400 C-6410	170936 119096 290034	3%	8701	6000	2701	Smt. Nilgaj Jain & Smt. Deepal Jain - 1 st Smt. Bhupinder Kaur - 2 nd	1. Consideration amount of Rs. 120000/- 2. L=(18400x18.39)=170936 36 C=6410x18.39=118096	
17 4/3908	1564 dt 03.09.07	Property no. 2232, Gali Shankar, Sita Ram Bazar	28.85 sq. mtrs	(E) L-18400 C-6410	484040 172105 656145	3%	19985	9600	10985	Sh. Mukesh - 1 st Smt. Nafisa Begum - 2 nd	1. Consideration amount of Rs. 220000/- 2. L=18400x28.85=494040 C=6410x28.85=172109	
18 4/3908	1565 dt 03.09.07	1 st Floor, Gali Pathraswall, Manakpore, Karol Bagh	23.4 sq. mtrs	(D) L-21800 C-7600	510120 177840 687960	3%	20635	8050	12585	Sh. Bhupinder Raj - 1 st Smt. Har Dev & Smt. Chander Kalia - 2 nd	1. Consideration amount of Rs. 257000/- 2. L=21800x23.4=510120 C=7600x23.4=177840	

(Rupees Two lakhs eighty nine thousand four hundred four twelve only)

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Book No. & Page No.	Regn no. & date	Locality / Address of property	Area of property	Circle rate / Sq. Mtr. (Rs.)	Value as per circle rate (Rs.)	Rate of Stamp duty @ (Rs.)	Proper Stamp duty payable (Rs.)	Stamp duty paid (Rs.)	Loss of Government revenue due to under payment of stamp duty (Rs.)	Name of the 1 st Party & 2 nd Party	Remark	
7 4/3908	1364 dt. 18.07.07	Mal no. 6594, Nesim wala Chowk, 456 sq. mtr.	46 sq. yds	(E) E-18400 C-8410	707590 246503 854093	3%	28623	6250	22373	Sh. Marjan -to- Sh. Parkaj Kumar	1. Consideration amount of Rs. 125000/- 2. L=18400x38.456=707590	
8 4/3908	1366 dt. 18.07.07	Proy no. 1057/838, 104 sq. ft. Nadi Kanti, Pahargani	11.58 sq. yds 8.66 sq. mtr.	(E) L-18400 C-8410	177744 61921 235665	3%	7190	1500	590	Sh. Gulshan Kumar -to- Sh. Siml Pushpa Rani	1. Consideration amount of Rs. 50000/- 2. L=18400x8.66=177744 C=8410x9.66=81921	
9 4/3908	1367 dt. 18.07.07	Shop on propy no. 321, Chhatra Lal Main, Daryaganj	48 sq. yds 40.128 sq. mtr.	(D) L-21800 C-7600	2824371 304873 2929344	3%	87880	2500	86380	Sh. Jamaluddin -to- Sh. Mirzan & Sh. Mohd Aamir	1. Consideration amount of Rs. 500000/- 2. L=(21800x40.128)=884973 C=7600x40.128=304973	
10 4/3908	1368 dt. 18.07.07	Property no. 10329/15-B, 1 st Floor, Madia Khan Pahargani	42 sq. yds 35.112 sq. mtr.	(E) L-18400 C-8410	646081 225088 874425	3%	26134	4800	2133	Sh. Harj Om -to- Sh. R.R.K. Nehala	1. Consideration amount of Rs. 95000/- 2. L=18400x35.112=646081 C=8410x35.112=295088	
11 4/3908	1369 dt. 18.07.07	Property no. 1985 GF & 1 st Floor, Motiulla Quashan Turkman Gate, Chandni Chowk	15 sq. yds 12.54 sq. mtr.	(E) L-18400 C-8410	115388 160763 276131	3%	8284	3000	5000	Ms. Shama Parveen -to- Nigar Anjuna Malik	1. Consideration amount of Rs. 100000/- 2. L=(18400x12.54)=230763 C=8410x12.54=106076	
12 4/3908	1370 dt. 18.07.07	Propy no. 18/1341-E, 1 st & 2 nd Floor, Khansa Nagar, Karol Bagh	55 sq. yds 45.98 sq. mtr.	(D) L-21800 C-7600	334121 698896 1033017	3%	30993	8000	22991	Sh. Mazhar Hussain -to- Sh. SN Malik	1. Consideration amount of Rs. 180000/- 2. L=(21800x45.98)=334121 C=7600x45.98=346989	

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1	2	3	4	5	6	7	8	9	10	11	12	13
Block No. & Range no.	Begin no. & date	Locality / Address of property	Area of property (sq. mtrs)	Circle / Sq. Mtr. (Sq. Mtrs.)	Value as per circle rate (Rs.)	Rate of Stamp duty @ (Rs.)	Proper Stamp duty payable (Rs.)	Stamp duty paid (Rs.)	Loss of Government revenue under payment of stamp duty (Rs.)	Name of the 1 st Party & 2 nd Party	Remark	
13- 4/3908	1371 dt. 18.07.07	Property no. 16/1591, S2, E, Bapa Nagar, Arya Samaj Road, Karol Bagh	25.94 sq. mtrs	(D) C-7600	455620	3%	18246	2100	16148	Smt. Lalimal Devi -to- Smt. Shanti Devi	1. Consideration amount of Rs. 70000. 2. L=21800x20.09=455620 C=7600x20.09=153684	
14- 4/3908	1372 dt. 18.07.07	Shop no. G-22, Maharan Pratap Market, Karol Bagh	129 sq. ft. & 13.33 sq. yds	(D) L-21800 C-7600	728556	3%	24397	2500	21897	Sh. Harish Jain -to- Sh. Sunil Jain	1. Consideration amount of Rs. 50000. 2. L=(21800x11.14)=243972 C=7600x11.14=84684	
15- 4/3908	1374 dt. 18.07.07	Shop no. 42, Chitra Gupta Rd, Paharganj	78 sq. ft. & 8.87 sq. yds	(E) L-18400 C-6410	400200	3%	13400	8000	5400	Sh. Govind Rajn -to- Sh. UK Lultra	1. Consideration amount of Rs. 180000. 2. L=18400x7.25=134000 C=6410x7.25=46472	
16- 4/3908	1375 dt. 18.07.07	Property no. XV/2147 Ground Floor, Gali no. 2, Chaura Mandi Baharganj	200 sq. ft. & 22.22 sq. yds	(E) L-18400 C-6410	170936	3%	8701	6000	2701	Smt. Nigam Jain & Smt. Deepali Jain -to- Smt. Bhupinder Kaur	1. Consideration amount of Rs. 120000. 2. L=(18400x18.58)=170936 C=6410x18.58=119364	
17- 4/3908	1564 dt. 03.09.07	Property no. 2232, Gali Shanker, Sita Ram Bazar	28.85 sq. mtrs	(E) L-18400 C-6410	494040	3%	19986	9600	10986	Sh. Mohkesh -to- Smt. Nandisa Begum	1. Consideration amount of Rs. 220000. 2. L=18400x26.85=494040 C=6410x26.85=172109	
18- 4/3908	1565 dt. 03.09.07	Property no. 10338, 1 st Floor, Gali Patishahwall Manakpura, Karol Bagh	23.4 sq. mtrs	(D) L-21800 C-7600	510120	3%	20639	8050	12589	Sh. Bhupinder Rai -to- Smt. Har Devi & Smt. Chander Kalia	1. Consideration amount of Rs. 267000. 2. L=21800x23.4=510120 C=7600x23.4=177840	

(Rupees Two lakhs sixty nine thousand four hundred and twelve only) 268412

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Annexure-3/Para-3

(Audit period 2005-08 — Reference Audit Memo no.6 dated 13.08.08)

List of impounded cases with without Collector of Stamp's attestation and testimony

S. No	Book/ Vol No.	Area of Property Address	Consideration amt Circle Rate	Value as per circle rate	Stamp duty due (Rs.)	Stamp duty paid (Rs.)	Stamp duty deficit (Rs.)	Remark (alongwith the calculations made on the data made available to audit)
1	2	4	6	8	9	10	11	12
1	4997 dt.19.07.07	85 sq.mtrs Prply no.XV/4631, Shora Kolhi, Pahargang	120000 (E) L-18400 C-6410	1564000 544650 2108850	168708 @8%	9800	159108	1. 18400x85=1564000 ; 8410x85=644850 2. An unattested remark was found on last page that document was impounded and an amount of Rs.137320/- was charged by CoS.
2	4998 dt.19.07.07	16.5 sq.yds. 13.784 sq.mtr Property no.3282, Tiraha Banram Khan, Daryagang	150000 (D) L-24800 C-7600	902128 104834 1006962	60418 @8%	9800	60818	1. 21800x13.784=292128 ; 7600x13.784=104834 2. A remark was found recorded that Rs.310000/- was realized as deficit stamp duty.
3	4983 dt.19.07.07	91.22 sq.yds. 76.26 sq.mtr Municipal no.XVI/10944/4, 3 rd Flr, Dorwalan, Karol Bagh	350000 (D) L-21800 C-7600	415617 578576 895193	79615 @8%	28000	51815	1. (21800x76.26)/4=415617 ; 7600x76.26=578576 2. A remark was found recorded that Rs.39200/- deficit stamp duty was charged by COS(KB) vide letter dated 21.04.08
4	4987 dt.19.07.07	20 sq.yds. 16.722 sq.mtr Plot no.5-4/1, Property no.5123, Shanti Manzil, Sector-10, Phase-VI, Connaught Place	75000 (E) L-18400 C-6410	102562 107188 209750	16780 @8%	6000	10780	1. (18400x16.722)/3=102562 ; 8410x16.722=107188 2. A remark was found recorded that Rs.9961/- deficit stamp duty was charged by COS(PG) vide letter dated 29.02.08.
5	4985 dt.19.07.07	75 sq.yds. 63.975 sq.mtr Municipal no.5779-80, Old Qadam Sheri, Near Karam, Pahar Ganj	335000 (E) L-18400 C-6410	1153818 1205885 2359883	168775 @8%	26800	161875	1. 18400x82.7076=1153818 ; 8410x82.7075x3=1205885 2. A remark was found recorded that Rs.175350/- deficit stamp duty was charged by COS(PG) vide letter dated 28.03.08.
6	4988 dt.19.07.07	50x9 sq.ft 56.77 sq.yds 46.63 sq.mtr Prply no.XV/3155, 7 th Floor, Connaught Place, Sector-10, Phase-VI	450000 (E) L-18400 C-6410	428988 298896 727884	43674 @8%	27000	18674	1. (18400x46.63)/2=428988 ; 8410x46.63=298898 2. A remark was found recorded that Rs.2220/- deficit stamp duty was charged by COS(PG) vide no.355 dated 14.01.08.

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Sl. No.	Book/Vol No.	Area of Property Address	Consideration amt Circle Rate	Value as per circle rate	Stamp duty due (Rs.)	Stamp duty paid (Rs.)	Stamp duty deficit (Rs.)	Remark (alongwith the calculations made on the data made available to audit)
1	2	3	4	5	6	7	8	9
7	1/12415 4989 dl.19.07.07	32 sq.yds 26.7682 sq.mtr Prpty.no. KV/3156, Ground Floor, Sangri Mahan, Pahargang	450000 (F) L-18400 C-8410	482286 171501 653787	39828 @8%	27000	16574	1. $18400 \times 26.7552 = 482286$ $8410 \times 26.7552 = 171501$ 2. A remark was found recorded that Rs.2940/- deficit stamp duty was charged by COS(PG) vide no.354 dated 14.01.08.
8	1/12415 4990 dl.19.07.07	37 sq.yds 31.9347 sq.mtr Prpty.no. XV/8148, 1 st Floor, S.No.6, Mulan Dharipa, Pahargang	60000 (E) L-18400 C-6410	195886 204701 400587	32045 @8%	4800	27245	1. $(18400 \times 31.9347) / 3 = 195886$ $8410 \times 31.9347 = 204701$ 2. An unaltered (without same designation) remark was found recorded that transfer duty of Rs.9950/- paid vide TC dt.25.10.07, SBI, Tis Hazari, Delhi at S.No.342 dt.25.10.07.
9	1/12415 4995 dl.19.07.07	88 sq.yds. 73.65 sq.mtr Property no.20/28, 1 st Floor, Old Rajinder Nagar	300890 (D) L-21800 C-7600	401447 559815 961263	57676 @8%	18000	39576	1. $(21800 \times 73.65) / 4 = 401447$ $7600 \times 73.65 = 559815$ 2. A remark was found recorded that Rs.38324/- deficit stamp duty was charged by COS(KB) vide letter dated 21.04.08.
10	1/12414 4957 dl.19.07.07	40 sq.yds. 43 sq.mtr XVI/2092, Bk-P, 2 nd Floor, Gali no.65-36, Ragharpura, Kardi Bagh	180000 (D) L-21800 C-7600	228900 319200 548100	43848 @8%	14400	29448	1. $(21800 \times 42) / 4 = 228900$ $7600 \times 42 = 319200$ 2. A remark was found recorded that Rs.28800/- deficit stamp duty was charged by COS
11	1/12414 4958 dl.19.07.07	50 sq.yds. 42 sq.mtr XVI/3092, Bk-P, 3 rd Floor, Gali no.35-36, Ragharpura, Kardi Bagh	170000 (D) L-21800 C-7600	228900 319200 548100	43848 @8%	13600	30248	1. $(21800 \times 42) / 4 = 228900$ $7600 \times 42 = 319200$ 2. A remark was found recorded that Rs.28800/- deficit stamp duty was charged by COS.
12	1/12414 4961 dl.19.07.07	62 sq.yds. 52.05 sq.mtr 11003/5A/195, 4 th Floor, Gali no.33, Sangri Mahan, Kardi Bagh	200000 (D) L-21800 C-7600	227069 396805 622874	49830 @8%	16000	33830	1. $(21800 \times 42) / 4 = 228900$ $7600 \times 42 = 319200$ 2. A remark was found recorded that Rs.25848/- deficit stamp duty was charged by COS.
13	1/12414 4971 dl.19.07.07	18 sq.yds. 17.166 sq.mtr 8805, 4 th Floor Gali Mandir wali, Sis Ram Bazar	30000 (F) L-18400 C-8410	57342 89861 157210	12577 @8%	4000	8577	1. $(21800 \times 42) / 4 = 228900$ $7600 \times 42 = 319200$ 2. A remark was found recorded that Rs.8536/- deficit stamp duty was charged by COS.
(Rupees Six lakhs thirty six thousand six hundred and sixty eight only)								

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CURRENT AUDIT - PART-II
FOR THE PERIOD 2008-09 TO 2013-14

Para-7
PARA 7
~~PARA NO. 01~~

PARA NO. 01

(A) Sub: Missing documents registered in the office

(Audit Memo No. 03 dated: 30.10.2014)

During the course of last audit some of the documents were found missing which were to be produced before the current audit which did not produce before the current audit. During the course of current test check audit also, some of the documents registered in the office were found missing. The detail of registered documents found missing are as under:


1. Book-1/Vol-12415- 4977-4982, 4986 & 4994.
2. Book-1/Vol-12416- 4999, 5001-5004(04 documents).
3. Book-1/Vol-12420 - 5110.
4. Book-1/Vol-14401 - 9926, 9927 & 9928, 9930 to 9940(11 Documents).

The above said missing documents may be traced and verified for the correctness of stamp-duty charged under intimation to the audit. Further, all other volumes may be reviewed/checked and if any documents found missing the same may be recorded in the missing documents register and action may accordingly be initiated to trace such missing documents under intimation to the audit.

(B) Sub: Non production of records:

(Audit Memo No. 03 dated: 30.10.2014)

The following records were not made available to the audit despite repeated requests:-

1. Computerized programme out put of Cash-book for the period 2006-07 to 2013-14.
 2. Receipt books
 3. Stock Register of receipt books
 4. Compliance to the old outstanding audit paras.
 5. Year-wise case of Impounded cases for the audit period
 6. Year-wise cases in which stamp duty have been evaded
 7. Missing documents register.
 8. Detail of stamp paper kept with the office.
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PARA NO. 1

Audit Memo No. 08 Dated: 10-08-2017 Audit Period 2014-2016)
(Audit Memo No. 12 Dated: 12-07-2017 Audit Period 2016-2017)

Sub: - : Non implementation of the rates for a building more than four stories flats, short Stamp Duty collected amounting to 60,60,653/- (Rs3784402/- pertains 2014-2016 & |Rs. 22,76,251/- 2016-2017)

As per Govt. of NCT of Delhi, Revenue department' notification no. F.1(152)/Regn. Br./Div.Com/ HQ/2011/780 dated 04-12-2012, the minimum rates for built up flats in the building having more than four storey's, a uniform rates per Sq. Mtr. of Rs 73200/- for residential purpose and rates per Sq. Mtr. of Rs.84,000/- for commercial purpose will be taken as a minimum value of built up rate for DDA Colonies /Cooperative Group Housing Societies. And for multistoried flats by private builders, a multiplicative factor of 1.25 shall be employed. These revised rates have been come into force w.e.f 05-12-2012.

While audit, it has been found that in the some cases mentioned in Annexure "A" the stamp duty and registration fees have not been calculated as per the instruction given in aforesaid notification instead the stamp duty has been calculated on minimum rates for valuation of land

As the properties were undervalued for calculating the stamp duty as well the registration fee. This resulted in short payment of stamp duty amounting to Rs. 60,60,653/- in the office of SR-III (Darya Ganj). Detailed attached in annexure A.

Hence, recovery of Rs.60,60,653/- may be made after due verification of facts and figures under intimation to audit...

All other similar cases may also be reviewed on the basis of above observations.

Note : Since the complete 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 along with the production of its supporting documents to audit for verifications.

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ANNEXURE - A (Part No. 1)

(Audit period 2014-2016- Reference Audit Memo no. 8 dated 10-08-2017 Amt. Rs. 3784402/- & Audit Memo No. 12 dated 12.07.2017 Amt. Rs. 2276251/- 2016-2017)

S.No	Book/ Vol. No.	Regn no. & date	Locality/ Address	Number of Floor	Consideration Amount as per Sale deed under article 23 e	Land use	Consideration Amount of stamp duty as per audit in r/o Plinth area under sale [Sq Mtr]* Minimum rates * Multiplicative factor	SD & RF Due.	Rate of duty + Regn. Fee @6% (5+1)	Stamp Duty + RF Paid (Rs.)	Stamp Duty + RF unpaid (Rs.)	Name of the 1 st party & 2 nd Party
1.	1/15547	2962/ 04-04-14	Sita Ram Bazar Delhi-6	More than four storeys	1125000	Residential	57.38.x73200x1.25 =5250270	262514	@5% (4+1)	56250	206264	M/s Kale Kumar HUF & others & Smt. Kalpana Yadav
2	1/15549	3000/ 05-04-14	Beadon Pura, Karol Bagh	More than four storeys	2800000	Residential	83.60.x73200x1.25 =7649400	535458	@7% (6+1)	196000	339458	M/s Sai Nath Jewelers Pvt. Ltd. & Sh. Manoj Gupta
3	1/15549	3001/ 05-04-14	Beadon Pura, Karol Bagh	More than four storeys	2800000	Residential	83.60.x73200x1.25 =7649400	535458	@7% (6+1)	196000	339458	M/s Sai Nath Jewelers Pvt. Ltd. & Sh. Manoj Gupta
4	1/15549	3002/ 05-04-14	Dariya Ganj, Delhi	More than four storeys	1650000	commercial	83.61.x84000x1.25 =8779050	614534	@7% (6+1)	115500	499034	M Tauha & Others. &Shahvex Habib

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	1/15549	3003/ 05-04-14	Danya Ganj, Delhi	More than four storeys	1800000	Residential	75.25 x 73.200 x 1.25 =6885375	481976	@7% (6+1)	1/6000	35576	Miauna & Others. & Shrivex Habib
6	1/15549	3004/ 05-04-14	Karol Bagh	More than four storeys	900000	Commercial (Basement Sale)	30.67 x 84000 x 1.25 =3220350	161018	@6% (5+1)	45000	116018	Smt. Sushma Pasi & Others & Asha
7.	1/15549	3007/ 05-04-14	Karol Bagh	More than four storeys	1640000	Residential	50.16 x 73200 x 1.25 =4589640	321275	@7% (6+1)	114800	206475	Sh. Trilok Singh & Others & Sanjay Arora & Others
8.	1/15549	3010/ 05-04-14	Shankar Road	More than four storeys	2700000	Residential (DDA)	60.20 x 73200 =4406640	264398	@6% (5+1) (Joint Male & female)	162000	102398	Smt. Veen Vohra & Smt. Pratima Sharda & Others
9.	1/15562	3298/16.04.14	Pahar Ganj, N.D.	More than four storeys	1150000	Residential	58.53 x 73200 x 1.25 = 5355495	267775	@5% (4+1)	57500	210275	Sh. Rakesh Kumar Chhabra & Anita Aggarwal
10.	1/15562	3298/16.04.14	Pahar Ganj, N.D.	More than four storeys	1150000	Residential	58.53 x 73200 x 1.25 = 5355495	374885	@7% (6+1)	80500	294385	Sh. Rakesh Kumar Chhabra & Anita Aggarwal
11	1/15548	2979/05.04.2014	Darjya Ganj	More than four storeys	1870000	Residential	91 x 73200 x 1.25 = 8326500	416325	@5% (4+1)	93500	322825	Ms. Abida Wagab & Neha Nawab
12.	1/15565	3383/22.04.2014	Karol Bagh	More than four	4300000	Residential	92.8 x 73200 x 1.25 = 8491200	594384	@7% (6+1)	301000	293384	Sh. Mukesh Soni & Sh.

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13.	1/15565	3384/22.04.2014	Karol Bagh	More than four storeys	4300000	Residential	92.8x73200x1.25=8491200	594384	@7% (6+1)	301000	293384	Rakesh Verma Sh. Mukesh Soni & Sh. Rakesh Verma
14.	1/15565	3388/22.04.2014	Rajinder Nagar	More than four storeys	1740000	Residential	53.2x73200x1.25=4867800	292068	@5% (4+1)	87000	205068	Sh. Siddharth Pahuja & Smt. Anit Ahuja & Others
											3784402	

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ANNEXURE – A (Para no. 1)

(Audit period 2016-2017- Reference Audit Memo no. 12 dated 12-07-2017)

S.No	Book/ Vol. No.	Regn no. & date	Locality/ Address	Number of floor	Consideration Amount as per circle rate	Land use	Plinth area under sale (Sq Mtr)* Minimum rates * Multiplicative factor	SD & RE Due	Rate of duty + Retn. Fee @8% (5+1)	Stamp Duty & RE Paid (Rs.)	Stamp Duty + RE unpaid (Rs.)	Name of the 1 st party & 2 nd Party
1.	1/16717	10073/ 10-11-16	Karol Bagh/ Ramjas Road	6 with stilt parking	1,76,95,368/-	Residential	161.16x87840x1.25	884768	@6% (5+1)	475000	409768	M/s Roshni Residency Pvt Ltd & Smt. Gayatri Son
2	1/16717	10074/ 10-11-16	Karol Bagh/ Ramjas Road	6 with stilt parking	1,76,95,368/-	Residential	161.16x87840x1.25	884768	@6% (5+1)	475000	409768	M/s Roshni Residency Pvt Ltd & Smt. Gayatri Son
3	1/16658	8697/ 13-09-16	Sita Ram Bazar	5	36,71,712	Residential	33.44x87840x1.25	257020	@7% (6+1)	55300	201720	Mr. Iqramuddin & Mohd. Ameen
4	1/16658	8698/ 23-09-16	Beadon Pura, Karol Bagh	5	2341080	Commercial	18.58x100800x1.25	163876	@7% (6+1)	117600	46276	Bharat Bhushan Varma & Vijay Kumar Dhumna

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34/4 (41) 49

5	1/16616	1561/ 14-03-17	Tel Mandi, Pahad Ganj	5	14.155606	Residential	128.96x87840x1.25	645566	@5% (5+1)	180600	668988	M/s AHL Resorts Pvt. Ltd. & M/s Poonam Behl
6.	1/16426	3268/16.04.16	Dev Nagar, Karol Bagh	5	1543500	Commercial	12.25x100800x1.25	77175	@5% (4+1)	22000	55175	Manoj Kumar Bansal & Smt Sarika Gupta (seller) In f/o Smt kamlesh kain
7.	1/16715	10027 09-11-2016	Regarpura Karol Bagh	5	6885558	Residential	62.71x87840x1.25	344278	@5% (4+1)	102000	242278	Manoj Bansal & Smt. Simrat Kaur, Smt. Richa Batra
8.	1/16715	10026 09-11-2016	Regarpura Karol Bagh	5	6885558	Residential	62.71x87840x1.25	344278	@5% (4+1)	102000	242278	Manoj Bansal & Smt. Simrat Kaur, Smt. Richa Batra
TOTAL											2276251	

Para-9
Para 09
PARA NO. 2

(Audit Memo No.6 Dated 04-07-2017 Audit Period 2016-2017)

Subject: Non crediting of proceed of bank drafts amounting to Rs.245050/- Deposited for registration of instruments in Govt. Account.

During the test check of record for the audit period, it has been observed that SR-III has been receiving a number of bank drafts towards stamp /registration/pasting fees from the public for registration of their instruments like Sale Deed/ GPAWill etc. These bank drafts have been deposited through Cashier (HQ) into the accredited bank for regularization and crediting the same into Government Account.

On scrutiny of Challans and relevant record maintained in the office of Sub-Registrar III, it has been observed that there were number of bank drafts which were returned by the bank on the ground that their validity period have expired. This resulted not only loss of revenue but leads to variation in the amount of revenue as shown in the cash book and amount of revenue actually credited into the Government Account.

On scrutiny of records further made available to audit it has been found that there were number of bank drafts which were returned by the accredited bank mentioning the reason of lapse of validity period (the validity period is three months from the following month from the date of issue of bank draft). These bank drafts pertain to the audit period as well as for the previous period too. Non crediting of amount of bank drafts in Govt. account resulted in loss of huge revenue.

It is a requires urgent attention of higher authorities as the instruments have already been registered, however, requisite amount, which was deposited through bank drafts has not been credited in the Government Account.

Below are given some of cases in which 20 bank drafts were returned by the bank.

S.No.	DD No.	Date	Name of the Drawee Bank	Amount (in Rs.)
1.	298459	27-10-2016	Corporation Bank, Gujranwala	14100
2.	298460	27-10-2016	Corporation Bank, Gujranwala	14100
3.	298462	27-10-2016	Corporation Bank, Gujranwala	14100
4.	298463	27-10-2016	Corporation Bank, Gujranwala	14100
5.	000467	25-07-2016	HDFC Bank Tank Road	600
6.	147780	02-07-2015	Central Bank of India Karol Bagh	1100
7.	319087	02-02-2016	Corporation Bank, Naraina	20600
8.	045071	07-06-2016	Bank of Baroda, Chandni Chowk	20100
9.	198685	08-09-2016	Allahabad Bank Chandni Chowk	15200
10.	446581	28-06-2016	Union Bank of India, Khari Baoli	6500
11.	795017	26-04-2016	Dena Bank, Chandni Chowk	7100
12.	437291	22-08-2016	Bank of Baroda, Karol Bagh	8600
13.	602494	11-07-2016	Corporation Bank, Gujranwala	10600
14.	627345	24-06-2016	Corporation Bank, Gujranwala	4450
15.	629733	30-05-2016	Corporation Bank, Gujranwala	5500
16.	822133	09-05-2016	Corporation Bank, Gujranwala	1100
17.	080674	03-02-2016	Standard Chartered Bank, Karol Bagh	14100
18.	378657	27-01-2016	SBI, New Rajinder Nagar	40000
19.	501185	02-05-2016	ICICI Bank, Regharpura, New Delhi	25100

20.	039105	18-05-2016	Indian Bank, Rana Partap Bagh	7000
			Total	245050

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A considerable time has been passed and proceed has not been credited into Government Account.

There is an urgent need to initiate the corrective action to get the bank drafts revalidated/re-issued as fresh from the issuing bank without any further delay so as to crediting the proceed into Government Account to avoid loss of revenue.

Para-10
Para No 10
Para 10-10
~~PARA NO 3~~
(Audit Memo No. 13 Dated: 12-07.2017 Audit period 2016-17)

(Audit Memo No. 16 Dated: 18-08-2017 Audit period 2014-16)

Sub: - : (Book -4) Irregular registration of GPAs (with consideration amount and sale-rights) resulting in loss of Stamp Duty worth Rs.1, 22,259/-

1. "Attention is also drawn to the instruction of new section 47-A wherein it is provided that if the registering Officer has reason to belief 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".

2. 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 (1st party) hands over the possession of the purchaser (2nd party)s will full powers to sell, mortgage, gift, transfer the aforesaid property to anyone including himself/herself. The owner also gets a hefty consideration in re-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 1st party generally empowers the 2nd 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 nothing but sale of the property by the owner (1st party) to the 2nd 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.

3 As per procedure, the audit had randomly selected only some months for scrutiny during the current audit of 2014-2015, out of which only a few cases are illustrated which are given below but these cases are not exhaustive. Department may review all such similar documents/ instruments registered with them during the audit period of 2014-2015

S. No.	Registration no.	Book No.	Volume No.	Date of execution	Stamp duty paid	Remarks
1.	383	4	4302	20-10-2014	50	GPA executed in f/o husband. Article 48 ©
2.	376	4	4302	30-09-2014	50	GPA executed in f/o person of first party's trust Article 48 ©
3.	382	4	4302	01-10-2014	50	GPA executed in f/o person of first party's trust Article 48 ©

As per procedure, the audit had randomly selected only some months for scrutiny during the current audit of 2016-2017, out of which only a few cases are illustrated in the Annexure-B/Para-3 but these cases are not exhaustive. Department may review all such similar documents/ instruments registered with them during the audit period of 2016-2017

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.

Hence, in the matter:-

- (a) Such cases may be referred to the Collector of Stamp who have the authority for examine any instrument to determine its proper value and recover deficient duty, within 2 years from the date of registration.
- (b) Certificate of reviewing all other similar documents/instruments (which are not listed in the table) registered with them during the audit period of 2014-2016

Hence, recovery of Rs.1, 22,259/-may be made after due verification of facts and figures..

ANNEXURE – B(Para No. 3)

(Audit period 2014-2016- Reference Audit Memo no. 16 dated 18-08-2017 & Audit Memo No. 13 dated 12.07.17)

S.No	Book/Vol. No.	Regn no. & date	Locality / Address	Area of property	Consideration Amount	Circle Rate/Sqm.	Calculation based on data/records made available to audit-as: 1. Cost of land 2. Cost of Const.	Value as per Circle rate	Rate of duty @	Stamp Duty Payable (Rs.)	Stamp Duty Paid (Rs.)	Stamp Duty unpaid (Rs.)	Name of the 1 st party & 2 nd Party
1.	4/4302	383/10-10-14	Gaffar Market, Karol Bagh	30 Sq Yds.	0	(0) L-127680 C-12840	127680x9.11x3 12840x9.11x1	3489494 116972	4%	144259	22000	122259	Smt. Sheela Devi & Smt. Kritika Goswami
Total												122259	

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2020-11
PARA NO. 4

(Audit Memo No. 14 Dated: 12-07.2017)

Sub: - (Book-1) - Stamp Duty amounting to Rs.3,78,593/- short ^{collected} paid on Sale deed on Commercial Property/ Residential Property.

As per Notification No. F.1(152)/Regn.Br./HQ/Div.Com/2011/780 dated 04.12.2012, area falling under the NCT of Delhi were categorized from A to H and rates for payment of Stamp Duty for various categories were revised w.e.f. 05.12.2012. Accordingly, stamp duty was to be changed on the revised rates from the date of effect of said notification at the time of registration of property along with registration fee @ 1 % of Consideration amount. As per orders, multiplicative use factor @ 03-times of category wise locality land rate for residential purpose was to be applied while calculating the cost of commercial property along with registration fee @ 1 % of Consideration amount.

During test check of records, it was observed that proper stamp duty as per the guidelines were not charged upto the tune of Rs.3,78,593/- as per Annexure-C as multiplicative use factor was not applied while calculated the cost of land.

The recovery of Rs.3,78,593/- may be made after due verification of facts and figures on account of short paid stamp duty and Registration fee as per Annexure-C under intimation to Audit.

All other similar case may also be reviewed on the basis of above observations.

ANNEXURE - C (Para No.4)

(Audit period 2016-2017- Reference Audit Memo no. 14 dated 12-07-2017)

S. No.	Book/Vol. No.	Regn. no. & date	Locality/Address	Number of Floor/Land use	Sold area	Sold area proportionate shown in documents	Sold area proportionate shown in documents	Consideration amount should be	Consideration amount shown in documents	SD & RF Due	Rate of duty + Regn. Fee @6% (S+1)	Stamp Duty + RF Paid (Rs.)	Stamp Duty + RF unpaid (Rs.)	Name of the 1 st party & 2 nd Party	Remarks
1.	1/16836	2058/30-03-17	Bazar Sita Ram Turakman Gate	4/residential	26.34	5.268 Sq. meters	6.585 Sqm	708019	620000	35401	@6% (S+1)	31000	4401	MST Kaiser Bano & MST Kehkkasha Aftab	Sold area shown less shown!
2.	1/16707	9847/03-11-16	Old Rajinder Nagar	4/residential	71.83	71.83	71.83	3100000	3000000	186000	@6% (S+1)	180000	6000	Arvind Kumar Gupta & Neelam Devi and Rajesh Kumar (Joint)	Circle rate charged of Rs.106400/- instead of Rs.127680 Being D Category. Construction Cost - 9300 Instead of 11160
3.	1/16708	9857/04-11-16	Mata sundary Road	Commercial	15.56	15.56	15.56	6159892	900000	431192	@7% (S+1)	63000	368192	Dharmendear Gupta & Gurmeet Thappar & Mohd Asim	Property registered under minimum built up rates for Rs. 57840/- per Sqm. But the property does not come under minimum built rate as it is valid for DDA colonies/co-operative housing societies /flat by private builder (in case of commercial use)The property falls under minimum Land rates for commercial, Industrial and other use. Which comes under category D
TOTAL													378593		

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Para-17
Para 12
Page No. 12
PARA NO. 5

(Audit Memo.No.16 Dated:14-07-2017)

Sub: Irregular registration of Basement-(with consideration amount and sale-rights) resulting in loss of Stamp Duty worth Rs. 218342/-

The construction of a basement in an immovable property is allowed in accordance with land use and other provisions specified in the building by-laws and the master plan of the city, if any. If some is already living in a building and plan to built a basement, **she/he will required prior sanction from the local development authority.**

According to the regulations to the National Building Code or building by laws, a basement can be used only as a storage, dark room, bank cellar, parking space or to keep equipment requiring constant air conditioning. According to the building bylaws, kitchen, bathroom and toilet are also not allowed in a basement, unless the sewer levels permit the same and there is no chance of back flow and flooding of the sewerage.

As per the government's rule, basement spaces cannot be allowed for residential purposes. A basement is the space built below or partly below the ground level. Further, as per MPD-2021 height of 15 meters was allowed for plotted colonies in Delhi. This height restriction was for Stilt parking + 4 floors (Ground + First + Second + Third).

The building plans are required to be submitted through/referred from the concerned building sanctioning authority concerned Municipal Corporation of Delhi, DDA, NDMC, Delhi Cantonment Board, DUSIB etc. However if the layout plan is approved by the concerned civic agency than the building plans can be directly submitted under simplified procedure.

During the test check of following property it has been seen that stamp duty on construction of basement has been levied on residential land use whereas there is no documentary evidence has been found in the record that basement is being used for residential purpose. Audit list of view that stamp duty should be charged as per commercial land use. Details attached in Annexure 'D'.

Hence, recovery of Rs. 218342/- may be made after due verification of facts and figures.

All other similar cases may also be reviewed on the basis of about observations.

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ANNEXURE - D

(Para No.5)

(Audit period 2016-2017- Reference Audit Memo no. 16 dated 18-08-2017)

S.No	Book/Vol. No.	Regn no. & date	Local ity/ Addr ess	Basement Area	Consideration Amount as per circle rate	Land Shown on registered document	Land use factor should be	SD & RF Due	Rate of duty + Regn. Fee @	Stamp Duty + RF paid (Rs.)	Stamp Duty + RF unpaid (Rs.)	Name of the 1 st party & 2 nd Party
1.	1/16439	3573 26-04-16	Regar pura Karol Bagh	2091 Sq mtr.	2175000	Residential	Commercial	255022	@6% (5+1)	108750	146272	Sh. N.K. Gupta & others And smt. Beena Rani
2.	1/16543	6023 01-07-16	Tank Road Karol Bagh	11.04 Sq mtr.	1300000	Residential	Commercial	163070	@7% (6+1)	91000	72070	Sh. Mohinder Prewa & sh. Chaman Lal
											218342	

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Page 13
~~Page 13~~
PARA NO. 6

(Audit Memo.No.3 Dated:09-08-2017 Audit period 2014-16)

(Audit Memo.No.3 Dated:04-07-2017 Audit period 2016-17)

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 be 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".

From the records made available to the audit it is observed that a contractual person has been assigned the work of cashier instead of regular staff in the Sub-Registrar office which is objectionable as the post of cashier is highly responsible. As such only regular government servant should be assigned the work of cashier to avoid any loss to the Govt. Exchequer. SR-III has deposited amounting to rs.15,00,000/- approx at accounts branch DC (Central) during the Audit Period 2016-2017.

Accordingly, the work of cashier be re-assigned to some regular Government servant and a Cash Security/Fidelity Bond be obtained from such official as per the above mentioned Rule of GFR under intimation to the audit.

The Cash Security/Fidelity Bond in respect of Cashier may be shown to next audit.

Para-14
Para 14
PARA NO. 7
(Letter Dated 16.08.2017)

Subject: Verifications of DDs.

During the test check of record for the audit period, it has been observed that SR-III has been receiving a number of bank drafts towards stamp /registration/pasting fees from the public for registration of their instruments like Sale Deed/ GPA/Will etc. These bank drafts have been deposited by the cashier in SR-III with Cashier (HQ) to deposit into the accredited bank for regularization and crediting the same into Government Account. Details of which are below:-

Year 2014-2015

S.No.	Date	DD No.	Slip No.	Registration no.	Amount (in Rs.)
1.	07-04-2014	207593	3503	3152	1,20,000/-
2.	12-05-2014	007111	4724	4369	1,04,800/-
3.	12-06-2014	202199	5958	5344	31,400/-
4.	09-07-2014	065882	6796	6105	2,50,000/-
5.	27-08-2014	015111	8272		2,40,000/-
6.	16-09-2014	615154	8860		34,250/-
7.	14-10-2014	412529	8680		1,25,000/-
8.	01-11-2014	056207	10086	9003	1,46,000/-
9.	01-12-2014		11317		2,46,500/-
10.	14-01-2015	978242	451	422	52,000/-
11.	11-02-2015	212426	1201	1021	1,16,000/-
12.	17-03-2015	677025	2179	1831	71,000/-
2015-2016					
13.	15-04-2015		3110	2712	94,500/-
14.	12-05-2015	040209	4086	3560	1,82,000/-
15.	12-06-2015	500440	5175	4472	51,300/-
16.	08-07-2015	039378	6038	5269	3,47,950/-
17.	16-08-2015	619994	6888	6204	2,18,000/-
18.	18-09-2015	205386	8321	7296	1,80,000/-
19.	13-10-2015	262102	8980	7869	1,32,110/-
20.	18-11-2015	985052	10081	8772	4,90,000/-
21.	10-12-2015	578136	10662	9517	1,36,000/-
22.	18-01-2016	647009	509	3967	1,04,500/-
23.	19-02-2016	816368	1710	1486	1,46,600/-
24.	14-03-2016	013871	2576	2280	90,000/-

The departments to take necessary steps to get the above DDs verified from the concern PAO and ensure that the above said DDs have been credited in Government Account under intimation to audit.

Para-15
Para 15
Para-15
PARA NO. 8

(Audit Memo.No.18 Dated:18-08-2017)

Sub: Short stamp duty under article 45 Partition amounting to Rs.23088/-

On scrutiny of following registered documents in the office of SR-III it has been observed that the factor of cost of construction of stilt parking was not taken into account while calculating the stamp duty. This resulted the loss of stamp duty amounting to Rs.23088/-

S. No	Registration no. / Book No. / Volume No.	One-fourth Area of stilt parking	Locality category/ Cost of construction	Consideration amount already taken +consideration amount of stilt parking	Stamp duty + registration fee @ 3% (2+1) already paid	Stamp duty + registration fee @ 3% (2+1) due
1.	8180/ 1/ 15765	36.835	D/ 11160	3173705 + 411079 3584784	96000	107544
Less stamp duty paid						11544
3.	8179/ 1/ 15765	36.835	D/ 11160	3173705 + 411079 3584784	96000	107544
Less stamp duty paid						11544
Total						23088/-

Hence, recovery of Rs23088/-may be made after due verification of facts and figures..

All other similar cases may also be reviewed on the basis of above observations.

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 Page 16
 PARA NO. 9

(Audit Memo No.15 Dated: 18-08-2017)

Sub: -Loss of Stamp duty amounting to Rs.97554/- due to wrong proportionate number of floor

While calculating the stamp duty in r/o of sale of a floor, the proportionate plinth area for sale is divided by number of the floor in the building.

While scrutiny of the documents of sale deed/ gift deed , it has been observed that the sale deed/gift deed were made and executed in r/o of following properties for 3rd Floor with roof right terrace. The said sale deed/gift deed shows that the building has only four numbers of floors. Whereas the proportionate plinth area has been worked out by the dividing the area by 5 instead of 4. This resulted in short stamp duty amounting to Rs.97554/-

A.

Particulars	Calculation as per SR Office	Calculation as per Audit	Remarks
Property description 2889, Mohalla Shah Ganj, Behind G.B.Road, Delh	Regd. No. 7917 Book no. 1 Vol. No. 16200 Vendee Female	Regd. No. 7917 Book no. 1 Vol. No. 16200 Vendee Female	
Category of Colony	E	E	
Total Plinth Area	217.4 Sq.Mtrs.	217.4 Sq.Mtrs.	
Plinth Area for Sale	43.48 Sq.Mtrs.	54.35 Sq.Mtrs.	
Proportions Plinth Area for	8.696 Sq.Mtrs.	13.5875 Sq.Mtrs.	
Use Factor	1(Residential)	1(Residential)	
Structure Type	Pucca	Pucca	
Structure Type Factor(STF)	1	1	
Year of Construction	1950 to 1959	2000 onwards	
Minimum Rate of Land	70,080/-	70,080/-	
Cost of Construction	9360/-	9360/-	
Cost of Land	$70080 \times 8.696 \times 1 = 6,09,415.68/-$	$70080 \times 13.5875 \times 1 = 952212$	
Cost of Construction	$9360 \times 43.48 \times 5 = 2,03,486.4/-$	$9360 \times 54.35 \times 1 = 508716$	Audit Memo. No.14 dt.18.8.2017 already issued regarding Age Factor
Total Value	8,12,902.08/-	14,60,928/-	
Consideration Value	8,25,000/-	14,60,928/-	
Stamp Duty + RF	$33,000/- + 8250/- = 41250/-$	$58437/- + 14609/- = 73046/-$	
Stamp Duty + Registration Fees to be recovered		31,796/-	

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B.

Particulars	Calculation as per SR	Calculation as per Audit	Remarks
Property description 10173, AbdulAziz Road, WEA, Karol Bagh, N. Delhi.	Regd. No. 7922 Book no. 1 Vol. No. 16200 Donee: Male	Regd. No. 7922 Book no. 1 Vol. No. 16200 Donee: Male	
Category of Colony	D	D	
Total Plinth Area	103.05 Sq.Mtrs.	103.05 Sq.Mtrs.	
Plinth Area for Gift	20.61 Sq.Mtrs.	25.7625 Sq.Mtrs.	
Proportions Plinth Area for	20.61 Sq.Mtrs.	25.7625 Sq.Mtrs.	
Use Factor	1 (Residential)	1 (Residential)	
Structure Type	Pucca	Pucca	
Structure Type Factor (STF)	1	1	
Year of Construction	1970 to 1979	2000 on wards	
Minimum Rate of Land	1,27,680/-	1,27,680/-	
Cost of Construction	11,160/-	11,160/-	
Cost of Land	$20.61 \times 127680 / 4 = 26,31,485/-$	$25.7625 \times 127680 \times 1 = 32,89,356/-$	
Cost of Construction	$103.05 \times 11160 \times 7 = 8,05,027/-$	$103.05 \times 11160 \times 1 = 1150038/-$	Audit Memo. No.14 dt.18.8.2017 already issued regarding Age Factor
Total Value	34,36,512/-	4439394/-	
Consideration Value	35,00,000/-	35,00,000/-	
Stamp Duty + RF	$2,10,000/+ 35000/-$ $= 245000/-$	$266364 + 44394/- = 310758/-$	
Stamp Duty + Registration Fees to be recovered		65758/-	
Total Recovery (A+B) (31796/- + 65758/-)		97554/-	

Hence, recovery of Rs97554/- may be made after due verification of facts and figures.

All other similar cases may also be reviewed on the basis of above observations during the audit period 2014-2017.

L

Para-17

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PARA NO. 10

(Audit Memo No.14 Dated: 18-08-2017)

Sub: - Loss of Stamp duty amounting Rs.134653/- due to wrong multiplying factor in r/o year of construction period

In order to take into account the age of structures, the following multiplying factor is employed to the minimum cost of construction as detailed below:-

Year of Completion	Prior to 1960	1960-69	1970-79	1980-89	1990-2000	2000 onwards
Age factor	0.5	0.6	0.7	0.8	0.9	1.00

While scrutiny the documents of sale deed, it has been noticed the sale deeds have been made and being executed for sale of 2nd and up to 5th Floor taking into account the age of structure much before 1960-69 without annexing the site plan of that particular year to identify the property in terms of calculating the age factor of the property. All the site maps, annexed with the documents are signed by the vendor and draftsman/architect are of current date. In the absence of site plan showing the previous/old date of construction, audit has assumed that all such properties have been constructed for the year 2000 onwards. Accordingly stamp duties were re-calculated.

As the properties were undervalued for calculating the stamp duty as well the registration fee. This resulted in short payment of stamp duty amounting to Rs134653/- in the office of SR-III (Darya Ganj). Detailed attached in Annexure "E".

Hence, recovery of Rs134653/- may be made after due verification of facts and figures..

All other similar cases may also be reviewed on the basis of above observations.

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ANNEXURE - E (Para No. 10)

(Audit period 2014-2016- Reference Audit Memo no. 14 dated 17-08-2017)

S. No.	Book/ Vol. No.	Regn no. & date	Locali ty/ Categ ory	Num ber of Floor / Land use	Sold area	Age factor taken	Multi ply ing factor taken	Age factor should be	Mul ti ply ing Fact or sho uld be	Valud of land + value of plinth area	Calculati on as per audit	Stamp Duty + RF Paid (Rs.)	Stamp Duty + RF Should be (Rs.)	Stamp Duty + RF unpaid (Rs.)	Remarks
1.	1/ 15686	6274/ 21/7/14	Darya Ganj/ D	4 /resi denti al	28.52	Prior to 1941	0.5	2000 on wards	1	9105978 + 610488	9105978 + 1220976	175000	180722	5722	25% share of the property Multiplying factor as 1 was taken due to non submission sanction plan for the construction period i.e year of 1941 Circle Rate 106400 Cost of const 10700 Vendee is Male
2.	1/ 15686	6275/ 21/ 07/ 14	Darya Ganj/ D	4 /resi denti al	28.52	Prior to 1941	0.5	2000 on wards	1	9105978 + 610488	9105978 + 1220976	125000	129087	4987	25% share of the property Multiplying factor as 1 was taken due to non submission sanction plan for the construction period i.e year of 1941 Circle Rate 106400

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3.	1/ 15686	6276/ 21/ 07/ 14	Darya Gani/ D	4 /resi denti al	28.52	Prior to 1941	0.5	2000 on wards	1	9105978 + 610488	9105978 + 1220976	175000	180722	5722	Cost of const 10700 Vendee is female 25% share of the property Multying factor as 1 was taken due to non submission sanction plan for the construction period i.e year of 1941 Circle Rate 106400 Cost of const 10700 Vendee is Male
4	1/ 15686	6277/ 21/ 07/ 14	Darya Gani/ D	4/ Resid en tial	28.52	Prior to 1941	0.5	2000 on wards	1	9105978 + 610488	9105978 + 1220976	175000	180722	5722	Cost of const 10700 Vendee is Male 25% share of the property Multying factor as 1 was taken due to non submission sanction plan for the construction period i.e year of 1941 Circle Rate 106400 Cost of const 10700 Vendee is Male
5.	1/1568 6	6279 21/ 7/ 14/	Pahad gani/ E	3/ Resid entia l	141.7 2	Prior to 1966	0.6	2000 on wards	1	8276448 + 1539768	8276448 + 2566278	589200	650564	61364	Cost of const 10700 Vendee is Male 50% share of the property Multying factor as 1 was taken due to non submission

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6.	1/1568 6	6280 21/ 7/ 14/	Pahad ganj/ E	3/ Resid entia I	141.7 2	Prior to 1966	0.6	2000 on wards	1	8276448 + 1539768	8276448 + 2566278	491000	542136	51136	sanction plan for the construction period i.e year of 1941 Circle Rate 106400 Cost of const 10700 Vendee is joint 50% share of the property Multiplying factor as 1 was taken due to non submission sanction plan for the construction period i.e year of 1941 Circle Rate 106400 Cost of const 10700 Vendee is Female
															134653

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Para 18
Para 18
PARA NO. II

(Audit Memo.No.19 Dated : 14-07-2017 Audit Period 2016-2017)
(Audit Memo.No.19 Dated : 18-08-2017 Audit Period 2014-2016)

Sub: Non-production of Records.

The following records have not been produced before audit for the audit period 2014-17.

1. Refusal Register 2014-2016.
2. Delivery of document registrar 2014-17.
3. Information not provided regarding MCD booked property.
4. Information not provided regarding actual consideration amount as per NOC issued as per NQC issued by ADM/SDM.

Deepak
(DEEPAK KUMAR SHARMA)
INSPECTING AUDIT OFFICER
AUDIT PARTY NO. IX

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shown 2000 onwards but the age factor has taken 0.9 instead of 1.0. Due to this wrong calculation, concerned party has deposited less stamp duty of Rs.545/-.

The calculation shown in the documents and actual calculation is as under:

Calculation as per Document		Calculation as per audit	
Cost of land	Cost of construction	Cost of land	Cost of construction
56640x2.69x3 = 457085	9480x10.76x0.9 =91805	56640x2.69x3 = 457085	9480x10.76x 1 =102005
Total Value: Rs.548890/-		Total Value: Rs.559090/-	
Stamp Duty(6%): Rs.32934/-		Stamp Duty(6%): Rs.33545	
Stamp duty Paid : Rs.33000/-			
Difference of Stamp Duty: 33545-33000= 545			

Department may recover the amount of Rs.545/- from concerned party after due verification of facts and figures, under intimation to audit.

Para-21
Para 21
PARA NO. 3: Non-implementation of the rates for the building more than four stores flats: short stamp duty collected amounting to Rs.8950228/-

(Ref. Memo No. 7 dated 18/07/18)

As per Govt. of NCT of Delhi . Revenue Department Notification No. F.1(953)/Regn.Br./Div.Com./HQ/2014/5943 dated 22/09/2014 , for flats having more than four storeys, a uniform rate per Sq Metre of Rs.87840/- will be taken as a minimum value of build-up rate for residential purpose. Whereas in case where the same is used for commercial purpose, a uniform rate per sq. mtr of Rs.100800/- will be taken as a minimum value of built up rate for commercial purpose. For multi-storeyed flats by private builders, a multiplicative factor of 1.25 shall be employed. These revised rates have been come into force w.e.f. 23.09.14.

During the test check of records it has been observed that in some cases, the stamp duty and registration fees have not been calculated as per the instruction given in aforesaid notification, instead the stamp duty has been calculated on minimum rates for valuation of land plus construction charges. Some instances are detailed in Annexure- A.

As the properties were undervalued for calculating the stamp duty as well the registration fee, thus resulting in sort payment of stamp duty amounting to Rs.8950228/-

Department may recover the amount of Rs.8950228/- from concerned parties after due verification of facts and figures under intimation to audit.

Similar other cases may also be reviewed at department level.

[Signature]

Para-22
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PARA NO. 4: Evasion of stamp duty and registration fee of Rs.5755/-.

(Ref. Memo No. 8 dated 18/07/18)

During the test check of sale deed registration record, registered in favour of Mrs Rajni Jain W/o Shri Anant Prakash Jain R/o 4988/1 Shiv Nagar Karol Bagh, New Delhi-05 vide registration no. 7259 dated 08/09/2017. in book No. 1 under Volume No. 17056, It has been observed that the sale deed registered for entire second floor of the building known as 53/25, Ramjus Road, Korol Bagh, new Delhi-110005 having built-up area of 169.84 sq. mtrs. Alongwith right to use two car parking spaces at stilt level together with 25 % undivided and impartible share in the said land.

In the said sale deed evading of stamp duty and registration fee of Rs.5755/- due to wrong calculation of circle rate for stilt parking was observed, as per details below :-

Particular	Calculation of Consideration Value as per record	Calculation of Consideration Value as per audit observation
value of Land sale	56.75*127680=7245840/-	56.75*127680=7245840/-
Cost of construction	169.84*11160*1.0=1895415/-	169.84*11160*1.0=1895415/-
Cost of construction of stilt parking	30*11160=334800/-	42.46*11160=473854/-
Total Consideration Value	9476055/-	9615109/-

Stamp Duty and Registration Fee Due	Stamp Duty and Registration Fee Paid	Evade of Stamp Duty and registration Fee
5% (4+1) of 9615109	5%(4+1) of 9500000	
480755/-	475000/-	5755/-

Department may recover the amount of Rs.5755/- from concerned parties after due verification of facts and figures under intimation to audit.

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10/10-23
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PARA NO. 5:

Non Production of Records for the audit period 2017-18

(Ref. Memo No. R/01, R/02 dated 12/07/18

Memo No. R/04 dated 13/07/18)

Memo No. R/05 dated 16/07/18

The following records have not been shown to audit:-

1. Details of Revenue collected under different head of Accounts
2. Refusal register
3. Inspection Register along with details of fees charged
4. Register/files or any other related documents in respect of 8 cases impounded during 2017-18
5. Movement Register .

These records may be provided to next audit.

IAO/IAO

Party No. V

(SANDHYA BHARGAVA)

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Annexure - A to Memo No. 7. Para-5

Sl. No.	Book No./ Vol No.	Rgn. No./ Date	Locality/ Address	Calculation as per SR - III														Calculation as per Audit										Stamp Duty+ MF Less paid (Col 22-16) (Rs.)	Name of the 1st Party / 2nd Party	Rem arks
				Category of Locality	Year of Construction/ Age Factor	Land Use/ (Residential/ Commercial)	Area under Sale (Sq. Mtr)	Min. Rate for land (Rs./ Sq Mtr)	Cost of Land X Circle Rate X Use Factor (Rs.)	Plinth Area for Sale (Sq. Mtr)	Min. rate for Constn (Rs./ Sq Mtr)	Cost of Construction X Constn Rate X Age Factor (Rs.)	Total (10 + 13) (Rs.)	Consideration on amount as per Sale Deed under article 23e (Rs.)	Stamp Duty + Reg. Fee paid (Col. 15 * 21) (Rs.)	Number of Floors	Uniform Rate / Sq. Mtr	Additional Factor	Consideration on amount of stamp duty as per audit in / o plinth area under sale (Sq Mtr) * Minimum Rates * Multiplier	Rate of S. duty + Regn fee %	SD & MF Due (Col. 20 * 22) (Rs.)									
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25						
1	1/	7146/ 17052	4/40, Old Rajendra Nagar, New Delhi	D	1992/ 0.9	R/ 1	14.734	127680	1881238	70	11160	703080	2584318	26,00,000	182000	5	87840	1.25	7686000	7	538020	356020	B. M. Verma/ P.L. Soni	GD						
2	1/	7148/ 17052	13/2, WEA, Karol Bagh, New Delhi.	D	2004/ 1	C/ 3	7.057	127680	540622.7	7.057	12840	90611.88	631234.5	6,50,000	45500	5	100800	1.25	889182	7	62243	16743	Bhupender Kaur/Harkirat Kaur	SD						
3	1/	7150/ 17052	16/1185 and 16/1186, E Bapa Nagar, Khalsa Nagar, Karol-Bagh, New Delhi.	F	2014/ 1	C/ 3 R/ 1	6.69 8.026	56640 56640	1136764 454592.6	33.45 40.13	9480 8220	317106 329868.6	1453870 784461.2	22,50,000	157500	5	100800 87840	1.25 1.25	4214700 4406274	7 7	295029 308439	445968	Om Kumar Goel & others/ Satyaprakash Srivastava	SD						
4	1/	7264/ 17057	XV/2880/4, Chuna Mandi, Pahar Ganj, New Delhi.	E	2010/ 1	C/ 3	5.86	70080	410669	29.27	9360	273968	684637	7,00,000	35000	5	87840	1.25	3213846	5	160692	125692	Vijay Prakash/ Kantia	SD						
5	1/	7316/ 17059	H-16/124, Gali No.1, Tank Road, Karol Bagh, New Delhi	F	2000/ 1	C/ 3	0.584	56640	99233.28	2.92	9480	27681.6	126914.9	2,22,000	14000	5	100800	1.25	367920	7	25754	11754	Taslim Arif/Mohd Anish	SD						
6	1/	7434/ 17064	1297, Ganj Meer Khan Behind Delight Cinema, Darya Ganj, New Delhi.	E	2000/ 1	R/ 1	4.18	70080	292934.4	20.9	9360	195624	488558.4	4,90,000	24500	5	87840	1.25	2294820	5	114741	90241	Saima/ Shaegufa	SD						

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7	1/ 17064	7436/ 13.09. 17	2107, Gali Kifayatullah Pahari Bhojla Chilli Qabar Delhi	E	2010/ 1	R/1	5.312	70080	372265	26.56	9360	248601.6	620866.6	6,45,000	32250	5	87840	1.25	2916288	145814	113564	Shakra Begum/ Tehmina Khatoon	SD
8	1/ 17066	7493/ 15.09. 17	1524-27, Sangrasthan, Pahar Ganj, New Delhi.	E	2016/ 1	R/1	4	70080	280320	20	9360	187200	467520	4,70,000	32900	5	87840	1.25	2196000	153720	120820	Raksha Devi & SD others/ Deepak Kapoor	SD
9	1/ 17066	7497/ 15.09. 17	XV/10555, Part, Bagichhallauddin , ota Khan Pahar Ganj, New, Delhi	E	2000/ 1	R/1	5.928	70080	415434.2	29.64	9360	277430.4	692864.6	13,50,000	81000	5	87840	1.25	3254472	195268	114268	Beena Devi/ Shivam & Sweta Sonkar	SD
10	1/ 17065	7460/ 14.09. 17	3556, Rajgar Pura, Karol Bagh, New Delhi.	E	2000/ 1	R/1	4.19	70080	293635	20.91	9360	195717	489352	5,00,000	25000	5	87840	1.25	2295918	114796	89796	Sankosh pramank & othey/Mamat a Jana	SD
11	1/ 17065	7462/ 14.09. 17	1441/13, Bearing NO.1441 Gali Gomdi Wali Kala Mahal Delhi.	E	1990- 99/ 0.9	R/1	8.362	70080	586009	41.82	9360	352207.4	938216.4	9,45,000	66150	5	87840	1.25	4591836	321429	255279	Satiya Pareen/ Seebu Khan	SD
12	1/ 17065	7463/ 14.09. 17	Part of Property NO.2554, 2555 & 2556 Katra Hakim Kamil Khan Mohalla, Niyarian Behind G.B.Road Delhi.	E	2000/ 1	R/1	9.8	70080	686784	49	9360	458640	1145424	11,50,000	80500	5	87840	1.25	5380200	376614	296114	Shameem Begum/ Saud Khan	SD
13	1/ 17065	7466/ 14.09. 17	3333, Kucha Kashgiri, Bazaram Sitaram, & 3237, Lal Darwaja Bazar Sitaram Delhi	E	2000/ 1	R/1	7.1	70080	497568	35.53	9360	332560	830128	8,50,000	42500	5	87840	1.25	3901194	195060	152560	Mukesh Arora/ SD Suman Kashyap	SD

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14	1/	7467/	3167 & 3167/1,	€	1988/	R/ 1	7.022	70080	492102	35.11	9360	262904	755006	7,60,000	38000	5	87840	1.25	3855078	5	192754	154754	Gursharan Kaur/ Salama Parveen	SD
		17065	14.09. Kucha Tara Chand, Daryaganj, New Delhi		0.8																			
15	1/	7470/	5487 Shora	E	Before/	R/ 1	8.37	70080	586570	41.81	9360	195671	782241	7,85,000	54950	5	87840	1.25	4590738	6	275444	220494	Rekha Sharma & others/ Rakesh Kr. & Others	SD
		17065	15.09. Kothi, Pahar Ganj, New Delhi		1960/																			
16	1/	7471/	5487, Shora	E	Before/	R/ 1	8.37	70080	586570	41.81	9360	195671	782241	7,85,000	47100	5	87840	1.25	4590738	6	275444	228344	Rekha Sharma & others/ Rajesh Kr. & Others	SD
		17065	15.09. Kothi, Pahar Ganj, New Delhi		1960/																			
17	1/	7204/	6160, Block 1-B,	E	Before/	R/ 1	12.542	70080	8789434	62.71	9360	528269	1407212	16,00,000	80000	5	87840	1.25	6885558	5	344278	264278	Avinish Kumar & others/ Neha Khurana & others	SD
		17054	07.09. Gail No.4-5, Dev Nagar, Karol Bagh, New Delhi		1960/																			
18	1/	7206/	6/83, Old	D	2016/	R/ 1	14.366	127680	1834251	71.83	11160	801623	2635874	28,50,000	142500	5	87840	1.25	7886934	5	394347	251847	Kiran Chawla/ Gomathi Rajjan	SD
		17054	07.09. Rajender Nagar, New Delhi		1																			
19	1/	7209/	6/83, Old	D	2016/	R/ 1	14.366	127680	1834251	71.83	11160	801623	2635874	28,00,000	140000	5	87840	1.25	7886934	5	394347	254347	Kiran Chawla/ N Elamathi	SD
		17054	07.09. Rajender Nagar, New Delhi		1																			
20	1/	7213/	8318/4, Multani	E	Before/	C/ 3	4.18	70080	878804	20.9	10800	112860	991664	10,00,000	50000	5	100800	1.25	2633400	5	131670	81670	Nirmal Kr Jain/ Alka Mangla	SD
		17054	07.09. Dhanda, Pahar Ganj, New Delhi		1960																			
21	1/	3243/	3120, Beadon	D	1980-	C/ 3	2.028	127680	776806	10.14	12840	104159	880965	9,00,000	45000	5	100800	1.25	1277640	5	63882	18882	Sohan Lal Arora/ Shivani Sharda	SD
		16888	09.05. Pura, Karol Bagh, New Delhi		89/ 0.8																			
22	1/	3245/	1271,(New),	E	1999/	R/ 1	12.89	70080	903332	64.41	9360	542590	1445922	14,50,000	72500	5	87840	1.25	7072218	5	353611	281111	Jawari Lal Surana/Suma n Rani	SD
		16888	09.05. Naiwala, Karol Bagh New Delhi		0.9																			

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23	1/ 17051	7126/ 05.09. 17	2532, Gall No.7, Beadon Pura, Karol Bagh, ND	D	1982/ 0.8	C/3	1.748	127680	669554	8.74	12840	89778	759332	8,00,000	40000	5	100800	1.25	1101240	5	55062	15062	Laxmi Narain& others/ Geetanjali Khosla & other	SD
24	1/ 17051	7128/ 06.09. 17	H-16/119, Gall No.2, Tank Road, Karol Bagh, New Delhi	F	1990- 99/ 0.9	C/3	2.674	56640	454366.1	13.37	9480	114072.8	568438.9	5,90,000	29500	5	100800	1.25	1684620	5	84231	54731	Krishan Lal Goel/ Neejam Arora	SD
25	1/ 17051	7133/ 06.09. 17	2380-94/95, Block N, Naiwala Estate, Ajmal Khan Road, Karol Bagh, ND	D	1990- 99/0.9	C/3	2.09	127680	800554	10.41	12840	120298	920852	10,00,000	70000	5	100800	1.25	1311660	7	91816	21816	Sandeep Jain/ Sukhvinder Singh & other	SD
26	1/ 17051	7138/ 06.09. 17	16/26-Eanad Puri, Tank Road, Karol Bagh, ND	F	1990- 2000/ 0.9	R/1	5.982	56640	338820	29.91	8220	221274	560094	5,65,000	28250	5	87840	1.25	3284118	5	164206	135956	Indira Devi/ Preet Mohan Kaur	SD
27	1/ 17051	7140/ 06.09. 17	2559, Beadon Pura, Karol Bagh, ND	D	2000/ 1	C/3	5.3	127680	2030112	26.48	12840	340004	2370116	24,00,000	120000	5	100800	1.25	3336480	5	166824	46824	Searsh Goel/ Neha Jain & Other	SD
28	1/ 17060	7326/ 08.09. 17	2354, Ward NO. XI, Gall Ambia Kucha Chelan Darya Gnal, ND	E	2014/ 1	R/1	6.69	70080	468835.2	33.45	9360	313092	781927.2	7,90,000	39500	5	87840	1.25	3672810	5	183641	144141	Ishad Ali & Other/ Uzma khan	SD
29	1/ 17060	7327/ 08.09. 17	2354, Ward NO. XI, Gall Ambia Kucha Chelan Darya Gnal, ND	E	2014/ 1	R/1	6.69	70080	468835.2	33.45	9360	313092	781927.2	7,90,000	39500	5	87840	1.25	3672810	5	183641	144141	Ishad Ali & Other/ Azma Parveen	SD
30	1/ 17060	7329/ 08.09. 17	13/31, WEA, Naiwala, Karol Bagh, ND	D	2000/ 1	C/3	1.673	127680	640826	8.361	8361	107356	748182	7,60,000	53200	5	100800	1.25	1053486	7	73744	20544	Sanjeev Gakhar/ Rajeev Gakhar	GD
31	1/ 17060	7330/ 08.09. 17	6226 (old No. 6225), Block NO. 6, Gall No. 1, Dev Ngr, Karol Bagh, ND	F	1995/ 0.9	C/3	2.438	70080	512565.1	12.19	10800	118456.8	631021.9	6,70,000	33500	5	100800	1.25	1535940	5	76797	43297	Sunder Singh/ Joginder Kaur	GD

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32	1/	7215/	10596 (13/13)	D	2010/	C/3	1.216	127680	465776.6	6.08	12840	78067.2	543843.8	6,20,000	43400	5	100800	1.25	766080	7	53626	10226	Jatinder Singh Ahuja & others/ Rohit Grottra	SD
	1/	17055	07.09. 17		1																			
33	1/	7216/	10596 (13/13)	D	2010/	C/3	0.892	127680	341671.7	4.46	12840	57266.4	398938.1	4,10,000	28700	5	100800	1.25	561960	7	39337	10637	MP Promoters Pvt Ltd/ Amar Jeet Singh	SD
	1/	17055	07.09. 17		1																			
34	1/	7224/	1334, Ward No. XVI, Block-D, DB	E	1990/	C/3	2.326	70080	489019	11.63	10800	113044	602063	6,10,000	42700	5	100800	1.25	1465380	7	102577	59877	Shelly/Vinay Ahuja	SD
	1/	17055	07.09. 17		0.9																			
35	1/	7225/	06/21, WEA, KarolBagh, ND	D	2000/	R/1	39.168	127680	5000971	195.84	11160	2185575	7186546	72,00,000	504000	5	87840	1.25	21503232	7	1505226	1001226	Magur Textiles Pvt Ltd/ Harimran Singh Salluja	SD
	1/	17055	07.09. 17		1																			
36	1/	7308/	5643, Gall NO. 77, Regar Pura, Karol Bagh, ND	E	2000/	C/3	6.227	70080	1318205	31.35	10800	338580	1656785	16,70,000	116900	5	100800	1.25	3950100	7	276507	159607	Kulwant Kaur and Others/ Sarbjee Singh	SD
	1/	17058	08.09. 17		1																			
37	1/	7371/	9543, Gall-ii, Multani Dhandra, Paharganj, ND	E	2000/	R/1	7.44	70080	521396	37.17	9360	347912	869308	8,90,000	44500	5	87840	1.25	4081266	5	204063	159563	Rajni Baswala/ Rohitash Devi	SD
	1/	17061	11.09. 17		1																			
38	1/	7373/	10624-25, (13/36), WEA Karol Bagh, ND	D	1989/	C/3	1.338	127680	512508	6.69	12840	68720	581228	9,00,000	54000	5	100800	1.25	842940	7	59006	5006	Parinder Singh & Others/ Kishore Kr. Sachdeva & Others	SD
	1/	17061	11.09. 17		0.8																			
39	1/	7379/	12/5, WEA, Karol Bagh, ND	D	2000/	C/3	2.852	127680	1092431	14.26	12840	183099	1275530	13,00,000	91000	5	100800	1.25	1796760	7	125773	34773	Sandeep Gupta & Others/ Adarsh Singh	SD
	1/	17062	11.09. 17		1																			
40	1/	7383/	2869, Bulbui Khana, Bazar Sila Ram, Delhi	E	1950/	C/3	2.75	70080	578160	13.75	10800	74250	652410	6,65,000	33250	5	100800	1.25	1732500	5	86625	53375	MST Nusrat Begum & Others/ Warisha Aziz	SD
	1/	17062	12.09. 17		0.5																			

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41	1/	7398/	XV/10160,	E	2008/	C/3	24.75	70080	5203440	92.82	10800	1002456	6205896	62,50,000	312500	5	100800	1.25	11693520	584766	272266	Ashok Khurana/ Ruby Khurana	GD
	1/	17062	12.09.																				
		17	Block-T, Nalwala , Karol Bagh, ND	1																			
42	1/	3272/	4117, Qtr. NO.	E	2017/	R/1	17.56	70080	1230604	87.8	9360	821808	2052412	21,00,000	126000	5	87840	1.25	9640440	578426	452426	Ramesh Kumar/ Hema Bansal & Other	SD
		16889	09.05.																				
		17	NO.3, Rameshwar, Nehru Ngr, Karol Bagh, ND	1																			
43	1/	3274/	8-A/20G/WEA,	D	2011/	R/1	14.5	127680	1851360	72.5	11160	809100	2660460	29,62,000	207340	5	87840	1.25	7960500	557235	349895	Anil Gannbhir & Others/ Girish Kapur & Others	SD
		16889	09.05.																				
		17	Karol Bagh, ND	1																			
44	1/	3317/	11703/3, Gali	E	2014/	R/1	13.576	70080	951406	67.88	9360	635356	1586762	16,00,000	112000	5	87840	1.25	7453224	521726	409726	Gita Goel & Others/ Mukul Madhwan	SD
		16891	09.05.																				
		17	No.2, Sat Ngr, Krol Bagh, ND	1																			
45	1/	3329/	12/53, Old	D	2009/	R/1	14.732	127680	1880981	63	11160	703080	2584061	33,00,000	165000	5	87840	1.25	6917400	345870	180870	Supreet Kaur/ Manmeet	SD
		16891	11.05.																				
		17	Rajinder Ngr, New Delhi	1																			
46	1/	3396/	10172-73A,	E	1990/	C/3	2.234	70080	469677	11.167	10800	108544	578221	5,85,000	40950	5	100800	1.25	1407042	98493	57543	Rajesh Malhotra/ Manoj kumar	SD
		16894	12.05.																				
		17	Block-T, Gali-@, Abdul Aziz Rad Nalwala, Karol Bagh, ND	0.9																			
47	1/	3398/	2824/5, Ward	E	2000/	R/1	10	70080	700800	25	9360	234000	934800	9,35,000	65450	5	87840	1.25	2745000	192150	126700	Manju Ranj/ Shiv Kumar.	SD
		16894	12.05.																				
		17	NO.XV, Chuna Mandi, Pahar Gali, ND	1																			
48	1/	3401/	7084, Gali NO.9-	E	2016/	C/3	2.37	70080	498268	11.85	10800	127980	626248	6,30,000	44100	5	100800	1.25	1493100	104517	60417	Dinesh Soni/ Parveen	SD
		16894	12.05.																				
		17	10, Rameshwar, NehruNgr, Karol Bagh, ND	1																			
49	1/	3010/	51/19, Old	D	2016/	R/1	14.366	127680	1834251	71.83	11160	801623	2635874	33,00,000	231000	5	87840	1.25	7886934	552085	321085	Ajay Kumar Sarg & Others/ Anil Kumar Chabra	SD
		16878	01.05.																				
		17	Rajinder Ngr, ND	1																			

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50	1/	3409/	61-62, Ward	E	2000/	R/1	3.134	70080	219630	15.67	9360	146671	366301	3,50,000	18750	5	87840	1.25	1720566	5	86028	672778	Mahesh Chands Goel & Others/ Annie Jain	SD
	16895	12.05.	No.16, Block-18, Dev Nagar, Karol Bagh, ND		1																			
51	1/	3412/	421,	D	2000/	C/3	1.49	127680	570729	7.45	12840	95658	666387	6,70,000	33500	5	100800	1.25	938700	5	46935	13435	Sandhya/ Bhavna Dayma	SD
	16895	15.05.	Rameshwari, Nehru NGR, Karol Bagh, ND		1																			
52	1/	3414/	6262, Block	E	2000/	C/3	6.27	70080	1318205	31.35	10800	338580	1656785	16,60,000	83000	5	100800	1.25	3950100	5	197505	114505	Dolly Vyas/ Gurpreet Kaur & Othr	SD
	16895	15.05.	No.68, Dev Ngr, Karol Bagh, ND		1																			
53	1/	3420/	11A/4/Old	D	2009/	R/1	14.8	127680	1889664	74	11160	825840	2715504	40,00,000	200000	5	87840	1.25	8125200	5	406260	206260	Gulshan Narang & oths/ Sonia Dhawan & Others	SD
	16895	15.05.	Rajindra Ngr, ND		1																			
54	1/	3422/	10/54 DB Gupta	D	2009/	C/3	3.512	127680	1345236	17.56	11160	195969.6	1541206	15,50,000	77500	5	100800	1.25	2212560	5	110628	33128	Satinder Singh/ Sheel Sohal	SD
	16895	15.05.	Road, Karol Bagh, ND		1																			
55	1/	3435/	24/34, Old	D	2016/	R/1	14.366	127680	1834251	71.83	11160	801623	2635874	35,00,000	175000	5	87840	1.25	7886934	5	394347	219347	Shalender Juneja/ Shanta Kalyal	SD
	16896	15.05.	Rajindra Ngr, ND		1																			
		17																				8950228		

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Para-24

**PART-II CURRENT AUDIT REPORT
(2018-19)**

Para No. 01 (Ref. Audit Memo No.05 dated 30.09.2019)

Sub:- Short levy of stamp duty of Rs. 275043/- Due to wrong calculation.

As per notification No.2 (12)/Fin(E.1)/Part life/Vol.I (II) 3548 dated 18-08-2007, areas falling under 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. The rates have been revised from time to time. As per Rule 5 (1) of Delhi Stamp (Prevention of Under valuation of Instrument) Rules, 2007, the party presenting an instrument relating to immovable property chargeable with an ad valorem duty shall submit along with the instrument a statement in duplicate in Form A.

During the test check of records of office of the SR-III, Asaf Ali Road, New Delhi for the year.2018-19 it has been noticed that there were short payments of Stamp Duty and Registration Fee in the instruments due to wrong calculations amounting to Rs. 275043/- (Annexure-I)

The above amount may be recovered after verifying the facts and figures mentioned above under intimation to audit.

Para-25

Para No. 02 (Ref. Audit Memo No.07 dated 01.10.2019)

Sub:- Loss of Rs.433272/- Due to non-levy of stamp duty for roof rights.

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. F. 1 (953)/Regn. Br./Div.Com./HQ/2014/5943 dated 22-09-2014. All areas of NCT of Delhi were categorized into different categories ranging from A to H in the Annexure II of the Delhi Stamp (Prevention of Under-valuation of Instrument) Rules, 2007. At the time of registration of a property falling in the NCT of Delhi Stamp Duty was to be charged as per the rates of above notification. The rates have been revised from time to time.

Further, as per Section 27 of the Indian Stamp Act, 1899 envisage about the facts affecting duty to be set forth in instrument. The consideration (if any) and all other facts and circumstances affecting the chargeability of any instrument with duty, or the amount of the duty with which it is chargeable, shall be fully and truly set forth therein.

During the test check of records of office of the SR-III, Asaf Ali Road, New Delhi for the year 2018-19 it has been noticed that while in some instruments, consideration amount has been included for the transfer of roof rights (Annexure-II) but in many instruments no consideration amount has been taken for the transfer of roof rights. This resulted in loss of Stamp Duty and Registration Fee amounting to Rs 433272 /-. This may be recovered from the concerned persons after verifying the facts and figures.

9

Para-26
Para No. 03 (Ref. Audit Memo No.08 dated 01.10.2019)

Sub: - Status of Residential/Commercial property not mentioned in the sale deed.

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. F. 1 (953)/Regn. Br./Div.Com./HQ/2014/5943 dated 22-09-2014. All areas of NCT of Delhi were categorized into different categories ranging from A to H in the Annexure II of the Delhi Stamp (Prevention of Under-valuation of Instrument) 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.

Further, as per Section 27 of the Indian Stamp Act, 1899 envisage about the facts affecting duty to be set forth in instrument. The consideration (if any) and all other facts and circumstances affecting the chargeability of any instrument with duty, or the amount of the duty with which it is chargeable, shall be fully and truly set forth therein.

During the test check of records of office of the SR-III, Asaf Ali Road, New Delhi for the year 2018-19 it has been noticed that classification of property as 'Residential' or 'Commercial' is not mentioned in the sale deed whereas the property is lying in the commercial area (Annexure-III)

The Sub Registrar is requested to review the cases mentioned in the annexure-III and take necessary action under intimation to audit.

Para-27
Para No. 04 (Ref Audit Memo No.04 dated 30.09.2019)

Subject: Irregularities in maintenance of records

1. **Non recording of the mandatory certificates on the volumes** As per Rule 12 of the Delhi Registration Rules, 1976 and as per instructions no.7 issued by the Inspector General of Registration vide order no. F.I (13)/Regn./75-76 dated 13083.76- the Registering Officer was required to certify after the last copy of each volume, (a) the number of documents pasted in that volume and the number of pages on which they are written; (b) to certify any errors or defects that he may discover; and (c) certify the consecutive number of copies of documents in each book. Whereas, during test-check no such certificates were found recorded.
2. **Examination of records** As per Rule 3 of the Delhi Registration Rules, 1976- "Registering Officer shall be responsible for the preservation and safe custody of all registration records, which have accumulated in their offices or have been transferred thereto". Further as per Rule 5 of the Delhi Registration Rules, 1976- "To prevent injury occurring to the older records by damp, white ants, fire, rain, water or otherwise the almira's and steel racks shall be thoroughly examined once in six 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 of documents of permanent value were not made available to audit.

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

S N	Vo l	Date of commencement			Date of Completion			Date of dispatch to Central Record Room			Signatur e of Register ing Officer	Remar ks
		Dat e	Mon th	Year	Date	Mon th	Ye ar	Date	Mont h	Year		
1	2	3	4	5	6	7	8	9	10	11	12	13

Whereas during test check it was noticed that the aforesaid volume wise register was not being maintained in this office.

4. **Non maintenance of Movement Register**– As per Rule 11 of the Delhi Registration Rules,1976- if the production of a register/book or any documents in the custody of Registration Officer is required by any court/law, it should first have been entered in the 'Movement Register' which shall be maintained in the following prescribed format by each Registering Officer and then the same be forwarded to the Court under the charge of responsible official of the Registration Officer:-

S. No.	Date	Particular of documents	Name of the Courts in which it is to be produced	Name of person taking the documents	Signature of the person concerned	Date of return	Remarks

Whereas, during test check it was noticed that the aforesaid register was not being maintained in this office.

- (10) (15)
5. **Reference to other documents affecting the same property**– As per Rule 14 of the Delhi Registration Rules, 1976- “When a documents is registered in Book no. 1 or Additional Book no. 1 affecting some other documents previously registered in it, a note referring to the later document shall be made along with the other endorsement provided by Registration Act”. Whereas non compliance of aforesaid rule was noticed during the test check.
6. **Statement of market value to be furnished to the Registering Officer** -As per Rule 5(1) of the Delhi Stamp (Prevention of Under valuation of Instruments) Rules, 2007- “The party presenting an instruments relating to immovable properly chargeable with an ad-valorem duty shall submit along with the instrument a statement in duplicate in Form- A. “Copies of the aforesaid statement were not made available to audit with the concerned book for scrutiny.

The above discrepancies may be removed under intimation to audit.


(SATVINDER SINGH)
Inspecting Audit Officer
Audit Party No. III

Para-28

PART-II / CURRENT AUDIT
2019-20

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Para -1 (Ref.Memo No. 1 Dated: 04-02-2021)

Subject : Security/Fidelity Bond of cashier & Assistant Programmer

As per Rule 306 of G.F.R. 2017, every Government Servant, whether Gazetted or Non-Gazetted, who is entrusted with the custody of cash or stores, shall be required to furnish security.

Further, as per rule 306(3) of GFR 2017, Security should be furnished in the form of a Fidelity Bond in GFR-17, the security bond should be executed in Form GFR14. The Administration shall see that the government servant pays the premia necessary to keep the Bond alive, for which the Government Servant shall submit premium receipt in time.

As per GFR 306(4) A Government Servant who is officiating against the post of another cash or store handling Government servant shall be required to furnish the full amount of the security prescribed for the post.

However, the Department has not obtained/provided any such Fidelity Bond neither from Cashier who is dealing with cash received by the SR office nor from the Assistant Programmer who is dealing with the main functions of office of Sub Registrar in respect of receiving, processing and finalizing the registration of Documents. Both these posts are being occupied by the staff/persons working on contractual/outsourced basis.

The Department may take necessary action to fill these posts from Regular Establishment and obtain Fidelity Bond as per GFR under intimation to Audit

[Signature]

Para-29

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PARA : 2 (Ref. Audit Memo No.02 dated 11-02-2021)


SUB : - Loss of Stamp duty due to delay in finalization of Impounded Documents u/s 47-A of Indian Stamp Act, 1899

During Test check scrutiny of Impound Register as provided to Audit by Office of SR-III, Asaf Ali Road under Dy. Commissioner, Central distt., It was observed that there are 44 (fourty four) Documents impounded u/s 47-A of Indian Stamp Act, 1899 during the last five years i.e.2015 to 2020 by the office of SR-III pertaining to Sale Deeds, Settlement, Partition, relinquishment, GPA, SPA, Rectification, lease deed etc.

Out of these 44 cases, documents of 27 properties (as per annexure-KD page No.14-17) have been released with or without penalty etc. After finalising the deficiencies in Registering the documents and 17 (Seventeen) Impounded Documents are found still pending to be finalised and released as on date of audit, causing a huge loss to the Government exchequer towards Stamp duty which could not be calculated by the Audit since the relevant documents still lying with the office of the Collector concerned and not provided to Audit.

Further, only one Document pertaining to one property was found impounded by the SR concerned during the current Audit Period of 2019-20 and which has also been released already, with no penalty.

The Department may take up the pending matter with the Authorities concerned and the documents be released after due procedure under intimation to Audit.



List of Impounded covers during last 5 years in no SR-III

S.NO.	SLIP NO.	DATED	FIRST PARTY	TYPE OF DOCUMENT	PROPERTY	IMPOUND DATE	REASSESSMENT
1	1692	27/02/2015	NARENDER KUMAR HEMANT KUMAR & ORS	PARTITION	6058 BLOCK NO. 2B GALI NO. 4 DEV NAGAR KAROL BAGH	109/17.03.2015	27/05/2015 WITH PANALTY OF RS. 46290/- SHORT DUTY
2	3263	20/04/2015	PREETI GOEL SIDDHANT GOEL	RELINQUISHMENT	2291-2296 WARD NO. 4, GALI ANAR WALI DHARAM PURA	161/23.04.2015	SETTLED WITH NO PANALTY
3	7623	28/08/2015	KARISHMA & ORS BALJINDER SINGH	GPA	2957 GALINO. 2 WARD XV, CHUNA MANDI PAHARGANJ	371/02.09.2015	PENDING
4	7636	28/08/2015	DARSHAN LAL NAYYAR KAWAL KUMAR NAYYAR	RECTIFICATION	10062 (16/27) WARD NO. XVI WEA ABDUL AZIZ ROAD KAROL BAGH	372/28.08.2015	SETTLED WITH NO PANALTY
5	7585	27/08/2015	PARVEEN KUMAR GROVER MANDEEP SINGH	GPA	DDA FLAT NO. 26F BASTI NARNAUL AJMERI GATE	373/27.07.2015	PENDING
6	7639	28/08/2015	DARSHAN LAL NAYYAR KAWAL KUMAR NAYYAR	RECTIFICATION	10062 (16/27) WARD NO. XVI WEA ABDUL AZIZ ROAD KAROL BAGH	374/02.09.2015	SETTLED WITH NO PANALTY
7	8378	21/09/2015	ARUN KUMAR MANRANUF RAJESH KUMAR MUNRA	SETTLEMENT	SHOP NO. GFF 10346-47 WEA AJMAL KHAN ROAD KAROL BAGH	426/28.09.2015	PENDING
8	9354	21/10/2015	QAYAMUDDIN SHAHNA SAEED	RECTIFICATION	3918 GALI JAGAT CINEMA MACHLIWALAN JAMA MASJID	475/02.11.2015	PENDING
9	509	18/01/2016	SHIV GUPTA AADHAR AGGARWAL	SALE	PLOT NO. 2 MPL NO. 1650 PHATAK MISRI KHAN PAHARGANJ	617/27.001.2016	SETTLED WITH NO PANALTY
10	308	11/01/2016	AJAJ AHMED PRERNA KOHOLI	SALE	2041 CHUNA MANDI PAHARGANJ	615/27.01.2016	SETTLED WITH NO PANALTY
11	605	19/01/2016	BENI DEVI KHUSHWAHA OM PARKASH	SALE	8593 & 8596 BAGH RAOJI NEW ROHTAK ROAD KAROL BAGH	616/27.01.2016	SETTLED WITH NO PANALTY
12	425	14/01/2016	SWARANJIT SINGH SABHERWAL ASHOK KUMAR SETHI	SALE	15A/55 WEA KAROL BAGH	613/27.01.2016	SETTLED WITH NO PANALTY

13	588	19/01/2016	DEEPA NAGPAL SURINDER SEHGAL	SALE	XV/9293-9296 GALINO. 6-7 MULTANI DHANDA PAHARGANJ	612/27.01.2016	SETTLED WITH NO PANALTY
14	644	20/01/2016	URMILA DEVI ZAKIR ABBAS	SALE	11126-A DORIWALAN KAROL BAGH	614/27.01.2016	SETTLED WITH NO PANALTY
15	1490	12/02/2016	HARPREET SINGH SARITA DEVI	SALE	16/1195-E KHALSA NAGAR KAROL BAGH	663/16.02.2016	SETTLED WITH NO PANALTY
16	1170	04/02/2016	SURESH KUMAR RITA GUPTA	GPA	E-16145 TANK ROAD BAPA NAGAR KAROL LABGH	664/16.02.2016	PENDING
17	2388	09/03/2016	RANDHIR SINGH RAJINDER SINGH CHAWLA	SALE	I-16/382 BAPA NAGAR PL ROAD KAROL BAGH	734/17.03.2016	SETTLED WITH NO PANALTY
18	2294	07/03/2016	BRITE BUILDING ASSOCIATE RENU GUPTA	SALE	16A/19 MPL NO. 10407 WEA KAROL BAGH NEW DELHI	757/01.04.2016	SETTLED WITH NO PANALTY
19	2295	07/03/2016	BRITE BUILDING ASSOCIATE RENU GUPTA	SALE	16A/19 MPL NO. 10407 WEA KAROL BAGH NEW DELHI	758/01.04.2016	SETTLED WITH NO PANALTY
20	2293	07/03/2016	BRITE BUILDING ASSOCIATE RENU GUPTA	SALE	16A/19 MPL NO. 10407 WEA KAROL BAGH NEW DELHI	759/01.04.2016	SETTLED WITH NO PANALTY
21	2291	07/03/2016	BRITE BUILDING ASSOCIATE NIKHIL GUPTA	SALE	16A/19 MPL NO. 10407 WEA KAROL BAGH NEW DELHI	760/01.04.2016	SETTLED WITH NO PANALTY
22	2851	21/03/2016	VINOD KUMAR SABHARWAL PARMOD KUMAR SABHARWAL	PARTITION	T-2254 ASHOK NAGAR FAIZ ROAD KAROL BAGH	761/01.04.2016	SETTLED WITH NO PANALTY
23	2852	21/03/2016	VINOD KUMAR SABHARWAL PARMOD KUMAR SABHARWAL	PARTITION	T-2254 ASHOK NAGAR FAIZ ROAD KAROL BAGH	762/01.04.2016	SETTLED WITH NO PANALTY

24	2853	21/03/2016	VINOD KUMAR SABHARWAL PARMOD KUMAR SABHARWAL	PARTITION	T-2254 ASHOK NAGAR FAIZ ROAD KAROL BAGH	763/01.04.2016	SETTLED WITH NO PANALTY
25	3160	30/03/2016	HARPREET SINGH TALWAR MOHIT BAJAJ	SALE	6123 DEV NAGAR KAROL BAGH	764/01.04.2016	SETTLED WITH NO PANALTY
26	5434	25/05/2016	ARVIND GOEL SATISH KHANDELWAL	RELINQUISHMENT	XVI/96 KH. NO. 578/101-102 SHAMSHI LANE FAIZ ROAD KAROL BAGH	859//31.05.2016	SETTLED WITH PANALTY OF RS. 47151/- ON
27	7144	08/07/2016	VEENA GUPTA ADITI TH PARAS JAIN	LEASE	?	?	SETTLED WITH PANALTY OF RS. 200/-
28	11311	28/10/2016	ARVIND BIDURI PINKI RANI	SALE	2853 WARD NO. VI PEEPAL MAHADEV HAUZ QAZI	1071/15.11.2016	SETTLED WITH NO PANALTY
29	12146	09/12/2016	MANISH AGGARWAL NEERAJ MITTAL	SALE	4637/20 UNIT NO. 220 ANSARI ROAD DARYAGANJ	1119/14.12.2016	PENDING
30	12147	09/12/2016	MANISH AGGARWAL NEERAJ MITTAL	SALE	4637/20 UNIT NO. 221 ANSARI ROAD DARYAGANJ	1120/14.12.2016	PENDING
31	12148	09/12/2016	MANISH AGGARWAL NEERAJ MITTAL	SALE	4637/20 UNIT NO. 223 ANSARI ROAD DARYAGANJ	1121/14.12.2016	PENDING
32	12150	09/12/2016	MANISH AGGARWAL JYOTI MITTAL	SALE	4637/20 UNIT NO. 225 ANSARI ROAD DARYAGANJ	1122/14.12.2016	PENDING
33	53	04/01/2017	DEEP SHIKHA KHATTER SHANO KAPUR	GIFT	33-C MOTIA KHAN PAHARGANJ	06/09.01.2017	SETTLED WITH NO PANALTY
34	464	20/01/2017	LAM REAL ESTATE PVT LTD SANJAY CHAWLA	LEASE	59/25 NEW ROHTAK ROAD KAROL BAGH	57/24.01.2017	PENDING
35	2457	29/03/2017	FOZIA ALI MOHD NASIR	RELINQUISHMENT	349 KATRA BUDHAN RAI DELHI GATE BAZAR DARYAGANJ	157/31.03.2017	SETTLED WITH NO PANALTY
36	2458	29/03/2017	MOHD NASIR FOZIA ALI	RELINQUISHMENT	349 KATRA BUDHAN RAI DELHI GATE BAZAR DARYAGANJ	158/31.03.2017	SETTLED WITH NO PANALTY

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37	3677	02/05/2017	S M MANAGEMENT P LTD KULDEEP PRIME PROPERTIES P LTD RAVI DADHIELS	SALE		276/31.05.2017	PENDING
38	8750	14/09/2017	NDMC VISHAL GARG	LEASE		494/25.09.2017	PENDING
39	6455	04/06/2018	KOMAL MINOCHA BHARAT KUMAR	SALE		264/08.06.2018	SETTLED WITH NO PANALTY
40	11057	04/10/2018	SHIRISH JAIN FAKRUDDIN ALI	SALE	4885 PRAKASH MAHAL NO. 109 DARYAGANJ WARD XI	1/05.11.2018	PENDING
41	12067	31/10/2018	SURINDER SINGH JASMEET SINGH MARWAH	RELINQUISHMENT	10-B RAJENDRA PARK PUSA ROAD NEW DELHI	2/14.11.2018	PENDING
42	13570	13/12/2018	SHASHI SHROFF NEW SARASWATI HOUSE INDIA PVT LTD	LEASE	4805 BHARAT RAM ROAD 24 DARYA GANJ	3/31.12.2018	PENDING
43	14032	26/12/2018	QARI MOHD LAIQ FARAHAT HUSSAIN	GPA	974 AND 975 WARD NO. XI TIRAHA BEHRAM KHAN DARYAGANJ	4/31.12.2018	PENDING
44	6310	14/06/2019	ISHWAR CHAND SHARMA GEETA RATAWAL	PARTITION	6001 (313/60) DEV NAGAR KAROL BAGH	5/15.07.2019	SETTLED WITH NO PANALTY

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PARA : 3 (Ref.Memo No. 01 dt. 04-02-2021, 03 dt.08-02-2021, 04 dt 11-02-2021)

SUB : - Non Production of Records

Sl.No.	Record Memo No & Date	Record Name	
<u>1</u>	01 dated 04-02-2021	Digital Appointment Register	Digital Appointment Register for the period 2019-20 is not maintained by the office of the Sub Registrar-III as the same is already available and maintained at Revenue Department's website Appointment Management system.
<u>2</u>	01 dated 04-02-2021	Token issuance Register/slip Register/Peshi Register Register	Token issuance Register/Slip Register/Peshi Register for the period 2019-20 not maintained by the office of the Sub Registrar-III as the same is already available and maintained at Revenue Department's website Appointment Management system.
<u>3</u>	01 dated 04-02-2021	Number of Sale documents registered after obtaining proper NOC from concerned Land Acquisition collector for the Agriculture Land	Not provided as the Agriculture Land does not fall in jurisdiction of Sub Registrar-III jurisdiction.
<u>4</u>	01 dated 04-02-2021	List of documents registered against GPA/SPA/Will/and agreement to Sale	Not provided, since it is a huge list of more than 30000 documents. Obtained only some of the Registered documents in selected month of the Audit period
<u>5</u>	01 dated 04-02-2021	List of documents registered against Lease Hold Property	Not provided as it is not maintained by SR-III office
<u>6</u>	01 dated 04-02-2021	List of Properties registered which are booked by MCD	Not provided
<u>7</u>	01 dated 04-02-2021	Statement showing the details of e-stamp Indian Non judicial documents register	Not provided
<u>8</u>	01 dated 04-02-2021	Cash/fidelity Bond of Cashier	Not provided
<u>9</u>	01 dated 04-02-2021	Cash Book	Not provided
<u>10</u>	01 dated 04-02-2021	Refusal Register	Not provided
<u>11</u>	02 dated 08-02-2021	Reply in r/o. Old/outstanding Audit paras	Not provided
<u>12</u>	03 dated 08-02-2021	Copies of relevant circulars/acts with regard to Stamp duty/Registration/circle Rates etc.	Not provided
<u>13</u>	03 dated 08-02-2021	List of Unregistered/presented/pending documents for 2019-20	Not provided
<u>14</u>	03 dated 08-02-2021	Copies of documents for Residential instead of Commercial	Not provided
<u>15</u>	04 dated 11-02-2021	Details with relevant record in respect of exemptions, if any, given to societies/ Institutions/persons etc. on paymnet of Stamp duty/Registration Fee etc.	Not provided

<u>16</u>	04 dated 11	Details with documents/record pertaining to unclaimed documents and status of the same	Not provided
<u>17</u>	04 dated 11	List of areas falling under the jurisdiction of SR-III, Kashmir Gate and their category assigned for the purpose of application of circle rates.	Not provided

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(Sreenivas V.)
Sr.A.O./IAO, Party No.VI

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Part-II
Current Audit Report

During the course of current audit, 05 audit memos were issued including 01 record memo, highlighting various irregularities with a recovery of **Rs.nil/-**. No reply provided by the Unit, remaining observation memos including 01 record memo, have been converted into 02 Paras and 01 TAN and incorporated in the current audit report as Part-II with an outstanding recovery of **Rs. nil/-**.

S.No	Para No	Brief of the Paras	Amount to be recovered (Rs.)
01	01	Security/Fidelity Bond of cashier & Assistant Programmer.	0
02	02	Non Production of Records	0
		Total	0

The Internal Audit Report has been prepared on the basis of information/records furnished and made available by the Office of Sub-Registrar-III, (Asaf Ali Road), Office of Dy. Commissioner (Central District), Delhi (1752/15), for the period 2020-21 & 2021-22. The audit disclaims any responsibility for any misinformation and/or non-information on the part of Auditee.

I.A.O., Audit Party No. XXI

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PART-II

CURRENT AUDIT REPORT

PARA No. 01. Security/Fidelity Bond of cashier & Assistant Programmer.

(Ref. audit memo no. 04 dated 24/01/2023)

As per Rule 306 of G.F.R. 2017, every Government Servant, whether Gazzetted or Non-Gazzetted, who is entrusted with the custody of cash or stores, shall be required to furnish security.

Further, as per rule 306(3) of GFR 2017, Security should be furnished in the form of a Fidelity Bond in GFR-17, the security bond should be executed in Form GFR 14. The Administration shall see that the government servant pays the premia necessary to keep the Bond alive, for which the Government Servant shall submit premium receipt in time.

As per GFR 306(4) A Government Servant who is officiating against the post of another cash or store handling Government servant shall be required to furnish the full amount of the security prescribed for the post.

However, the Department has not obtained/provided any such Fidelity Bond neither from Cashier who is dealing with cash received by the SR office nor from the Assistant Programmer who is dealing with the main functions of office of Sub-Registrar in respect of receiving, processing and finalizing the registration of Documents, Both these posts are being occupied by the staff/persons working on contractual/outsourced basis.

The Department may take necessary action to fill these posts from Regular Establishment and obtain Fidelity Bond as per GFR under intimation to Audit.

Para No. 02 Non-Production of Records.

Sub:- Non Production of Records.

Period 2020-2022

1. Cash Book for the audit period not provided.
2. Digital Appointment Register
3. Token issuance Register/Slip Register/peshiRegister
4. List of documents registered against GPA/SPA/Will/ and agreement to Sale
5. List of documents registered against Lease Hold Property
6. List of properties registered which are booked by MCD
7. No. of cases sent to collector of Stamps for valuation.



8. Statement showing the details of e-stamp Indian Non judicial document register in the following format

Year	No. of cases register	Locked registration	Un locked registration

9. Register/record of bank drafts received from public as stamp/registering/pasting fee
10. Cash/Fidelity Bond of cashier
11. Impound register
12. Register containing the details of impound cases sent to various collectors
13. TR-5
14. Refualregister
15. Certificate of loss & theft
16. Details of documents for wrong calculation, if any.
17. Copies of documents for Residential instead of Commercial, If any
18. Details with relevant record In respect of exemption, if any, given to societies/institutios/persons etc. on payment of Stamp Duty /Registratio Fee etc.
19. No record provided in r/o Book I,III&IV for the period 2020-22.
20. Details with documents/recprd pertaining to unclaimed documents and status of the same.
21. The following information may be provided in the format given below:-

Year	Revenue Collection through E -Stamp	Revenue Collection through Registration fee and Pasting fee	Revenue collection through POS/other mode of payments entered in	Total Revenue collection (in Rs.)

Period 2019-20

Sl.No.	Record Memo No.& Date	Record Name	

01	01(a) dated 04.02.21	Digital Appointment Register	Digital Appointment Register for the period 2019-20 is not maintained by the office of the Sub Registrar-III as the same is already available and maintained at Revenue Department's website Appointment Management System.
02	01(a) dated 04.02.21	Token issuance Register/Slip Register/peshi Register	Token issuance Register/Slip Register/peshi Register for the period 2019-20 are not maintained by the office of the Sub Registrar-III as the same is already available and maintained at Revenue Department's website Appointment Management System.
03	01(a) dated 04.02.21	Number of sale document register after obtaining proper NOC from concerned land acquisition collector for the agriculture land	Not provided as the agriculture land does not fall under the jurisdiction of Sub Registrar III jurisdiction.
04	01(a) dated 04.02.21	List of documents registered against GPA/SPA/Will/ and agreement to Sale	Not provided, since it is a huge list of more than 30000 Documents. Obtained only some of the Registered documents in selected month of the Audit period
05	01(a) dated 04.02.21	List of documents registered against Lease Hold Property	Not provided as it is not maintained by SR-III Office
06	01(a) dated 04.02.21	List of properties registered which are booked by MCD	Not Provided
07	01(a) dated 04.02.21	Statement showing the details of e-stamp Indian Non Judicial documents register	Not Provided
08	01(a) dated 04.02.21	Cash /fidelity bond of cashier	Not provided
09	01(a) dated 04.02.21	Cash book	Not provided
10	01(a) dated 04.02.21	Refusal Register	Not Provided
11	02 dated 08.02.21	Reply in r/o, Old/outstanding Audit paras	Not Provided
12	03 dated 08.02.21	Copies of relevant circulars/acts with regard to Stamp duty/Registration/circle Rates etc.	Not Provided
13	03 dated 08.02.21	List of Un registered presented/pending document	Not Provided

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		for 2019-20	
14	03 dated 08.02.21	Copies of documents for Residential instead of Commercial	Not Provided
15	04 dated 11.02.21	Details with relevant record in r/o exemptions if any given to society/institutions/persons etc.on payment of stamp duty/registration etc..	Not provided
16	04 dated 11.02.21	Details with documents/record pertaining to unclaimed documents and status of the same	Not provided
17	04 dated 11.02.21	List of areas falling under the jurisdiction of SR-III Kashmere gate and their category assigned for the purpose of application of circle rates.	Not provided

18.

Book No. I

Fin. Year	No. of documents registered	Registration Fees	Stamp Duty	Total Revenue
2020-21				
2021-22				

Book No. III

Fin. Year	No. of documents registered	Registration Fees	Stamp Duty	Total Revenue
2020-21				
2021-22				

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Book No. IV

Fin. Year	No. of documents registered	Registration Fees	Stamp Duty	Total Revenue
2020-21				
2021-22				


IAO (Audit Party no. XXI)

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TEST AUDIT NOTES

TAN No. 1 **Recording of certificate on the last copy of each volume.**

(Ref. audit memo no. 03 dated 23/01/2023)

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 2020-22, 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 **Sub-Registrar-III**, Delhi.

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



IAO (Audit Party no. XXI)