

TO BE SUBSTITUTED WITH THE LETTER BEARING EVEN NUMBER & DATE



No.591-2018/153-ST(I)  
Board of Revenue, Punjab  
(Stamp Wing)  
Lahore, dated 09.02.2018

To


All the Deputy Commissioners  
in the Punjab.

Subject: MISDECLARATION IN INSTRUMENTS ABOUT COVERED AREA.

Kindly refer to this office letter No.4936-2017/1256-ST(I) dated 19.09.2017 on the subject cited above.

2. It has been observed with grave concern that leakages in the stamp duty on account of misdeclaration of covered area in the instruments go unabated. The covered area reflected in the approved building plan of the immovable property falling within the jurisdiction of Development Authority, Municipal Committee, Municipal Corporation or Metropolitan Corporation, as the case may be, shall be taken as covered area for the purpose of evaluation of Stamp Duty on superstructure.

3. In cases where plan has not been issued by the relevant agency or parties mention immovable property as vacant, Sub-Registrars may seek report of Revenue Field Staff to their satisfaction about the site and the covered area. Where the Sub-Registrar feels any doubt about the veracity of the contents of the report, he may take appropriate action under the relevant provisions of law.

  
(Asad Islam Mahni) 03/04/2018  
Member (Taxes),  
Board of Revenue, Punjab

CC:

- i. All the Divisional Commissioners in Punjab.
- ii. Secretary (S&C), Board of Revenue, Punjab.
- iii. Chief Inspector of Stamps.
- iv. All the Inspectors of Stamps.
- v. All the Auditors, Taxes Wing.

according to the approved building plan, if any. In case of vacant plot, the original paid challan of open plot tax leviable under section 16-A of the Punjab Urban Immovable Property Tax Act, 1958 can be verified by the Sub-Registrars. In the absence of