



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. It had been directed that 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. The only exception is when the party has itself declared greater covered area in the instrument as compared to the one mentioned in the approved plan in terms of subsection 2 of section 27 of the Stamp Act, 1899.

3. Sub-Registrars are required to direct the parties to the instrument to produce true copy of the building plan from the Development Authority, Municipal Committee, Municipal Corporation or Metropolitan Corporation, as the case may be, in order to ascertain the covered area associated with the immovable property in question.

4. Your kind attention is also drawn towards the fact that the Govt. of the Punjab had imposed a vacant plot tax w.e.f 1<sup>st</sup> July, 2016. If the piece of land has been shown in the instrument as vacant, it should only be accepted if the party has paid the vacant plot tax which could be verified from the original paid challan. If original payment receipt of vacant plot tax is not produced by the party, it shall be a sufficient proof that the immovable property in question is not vacant and stamp duty on superstructure should be charged on the basis of the approved building plan. In the absence of the approved building plan, the Sub-

Registrar should charge the stamp duty on superstructure on 100% of the plot size in case it is a single-storey building. In case of multi-storey buildings, reasonable presumption can be made accordingly, while determining the stamp duty on superstructure.

These instructions may please be implemented in letter and spirit.

  
(Asad Islam Mahni)  
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.