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No:- 1710-2016/708 ST(I)
Board of Revenue, Punjab
(Taxes Wing)
Lahore, dated the 06th May, 2016

To All District Collectors / Registrars
in the Punjab.

Subject: ANNEXATION OF COPY OF CHALLAN 32-A WITH STAMP PAPERS.

Kindly refer to letter No. 575-2015/786-ST(I) dated 09.02.2015 from the Board of Revenue Punjab on the subject noted above (copy enclosed for ready reference).

2. It has been observed with grave concern that the instructions contained in the letter under reference are generally not being observed by the Sub-Registrars. Resultantly, instruments are being registered without confirmation of authenticity of challan 32-A annexed with the instruments. It is one of the foremost duties of the Sub-Registrar to ascertain the genuineness of the Stamp Papers used in the instruments presented for registration in the light of the Security features included in the stamp papers by Pakistan Security Printing Corporation in the year 2012 (photocopy of the security features included in stamp papers is enclosed for ready reference). It is impediment upon the Sub-Registrars to verify authenticity of the challan 32-A from the treasury officer as it would be the only check available about the authenticity of the stamp paper for all times to come as original stamp papers are with the concerned party.

4. In view of the above facts, the following instructions are required to be observed by the Sub-Registrars before registering the instruments:-

- i. Verification of the amount of Stamp Duty and CVT deposited through Challan 32-A from the concerned Treasury Office;

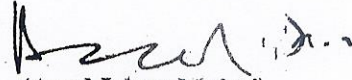
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ii. Genuineness of the Stamp Papers used in the instruments may be ensured through physical examination in the light of the security features added in the Stamp Papers since 2012 (photocopy enclosed for ready reference).

5. Your kind attention is also drawn towards the instructions contained in the letter No.2489-2014/2010-ST(I) dated 13.10.2014 addressed to all District Collectors and Sub-Registrars in the Punjab (copy enclosed for ready reference), which specifically mentions that Sub-Registrar and Registration Clerk are equally responsible for verification of the correct amount in accordance with valuation table in the bank by the party concerned prior to the registration of the instrument deed. Moreover, the District Collector / District Registrars and Assistant Commissioners in Sub-Division had been directed to keep a close eye over the working of the Registration Offices in their respective jurisdictions to ensure that they function strictly in accordance with the prescribed rules and procedures. District Collectors / Registrars are also required to personally audit registered deeds on daily basis.

6. Registration of instrument / document on a counterfeit stamp paper or without verification of correct amount from the Treasury Office shall invite disciplinary and criminal proceedings against the Sub-Registrars and Registry Moharrirs.

7. Any loss caused to the provincial exchequer on account of non-adherence to afore-said directions shall also be the personal responsibility of delinquent Sub-Registrars and Registry Moharrirs.


(Asad Islam Mahni)
Member (Taxes)
Board of Revenue, Punjab

CC:

1. PSO to Senior Member Board of Revenue, Punjab.
2. All Inspectors of Stamps, Board of Revenue, Punjab with the direction to specifically include in their audit reports the status of verification of amount of Stamp Duty deposited through Challan 32-A. Any violations thereof need to be specifically mentioned stating therein the unverified amounts.
3. All CVT Auditors of Taxes Wing, Board of Revenue, Punjab.