

Phone No. 99210786

No. 1120 -2017 / 220 ST II
Board of Revenue, Punjab
(Stamp Wing)
Lahore dated 06-09-2017

To

The Registrar,
Lahore High Court,
Lahore.

Subject: LEVY OF STAMP DUTY ON RENT / LEASE AGREEMENTS.

During the audit and inspection of the office of Mr. Abid Mehar, Rent Controller/
Learned Civil Judge, Lahore regarding chargeability of stamp duty on rent / lease agreements a
deficiency of Rs.69,49,468/- in the payment of stamp duty was pointed out by the Board of
Revenue, Punjab.

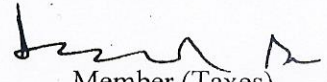
Rent Controller offices are entering the lease agreements under Section 5 of
Chapter II of The Punjab Rented Premises Act, 2009. (Annex-A)

Such instruments requires registration before the Sub-Registrar under section
17(d) of the Registration Act, 1908 and section 107 of the Transfer of Property Act, 1882.
(Annexures B&C)

The instruments of rent / lease agreements are required to be stamped under
Article 35 of schedule-1 to the Stamp Act, 1899. (Annex-D)

The office of Rent Controller, Lahore is violating the cited provisions of
Registration Act, 1908, Transfer of Property Act, 1882 and Stamp Act, 1899 resulting in non
registration of compulsorily registerable instruments in addition to massive tax evasion and loss
to Government exchequer.

In the light of cited clear provisions of Law, it is requested that all the offices of
Rent Controllers in the Punjab may be directed to ensure that such instruments are properly
stamped and registered before entering in their record under Section 5 of Chapter II of the Punjab
Rented Premises Act, 2009.


Member (Taxes),
Board of Revenue, Punjab