

INSPECTORATE GENERAL OF REGISTRATION, PUNJAB.
DATED LAHORE, THE 4th OCTOBER, 1988.

ACC(D)/HRC

5135
11-10-88Pl. put up.
ToDeputy Commissioner
SIALKOT.

10-10-88 SUBJECT:

All the Deputy Commissioners/
District Registrars,
in the Punjab.IMPLEMENTATION OF SECTION 27-A OF STAMP ACT.

During the inspections of offices of Sub-Registrars it has been noticed that the provisions contained in Section 27-A of Stamp Act 1899, have not been carefully read by the Sub-Registrars and the staff attached with them. The result is that the Government is suffering losses of lacs of rupees recoverable in the form of Stamp Duties leviable on the deeds requiring registration. No doubt the Valuation Table has been notified by you but it has come to notice that some urban areas have lost sight inadvertently and in such cases the instructions about charging stamp duty are being extensively violated causing loss to Government Exchequer.

You are requested to kindly review valuation table and the relevant area if any left due to oversight may be included therein.

Your attention is particularly invited to the instructions relating to sale of land consisting of building or structure thereon. The relevant deed shall clearly state the value of the land and the building or structure separately and the value of the building or structure so stated shall be accepted subject to the provisions contained in the Stamp Act.

I regret to point out that these instructions are being ignored in many cases of sale of land with building or structure thereon.

It is the fundamental duty of the Sub-Registrars and the Registration Clerks to examine the documents on their presentation for registration whether they have been written keeping in view the instruction of the Government on the

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subject and whether they have been adequately stamped according to the prices notified by the collector in the valuation table.

The provisions of section 27-A ibid should be brought to the notice of the Deed Writers to enable them to know how the instruments are to be brought into black and white. Every efforts aimed at the evasion of the stamp duty should be frustrated.

I request that these instructions may be brought to the notice of all concerned officers/officials and that they should note that in case of infringement of the provision of Section 27-A the loss caused to Government will be recovered personally from them.

Aliy Lal
INSPECTOR GENERAL OF
REGISTRATION, PUNJAB.

HRC
No. 958 /R-11/555.

A copy is forwarded to the Secretary (Settlements), Board of Revenue, Punjab, for information.

Aliy Lal
INSPECTOR GENERAL OF
REGISTRATION, PUNJAB.

OFFICE OF THE DEPUTY COMMISSIONER/REGISTRAR SIALKOT.

No HRC/17407-12 dated 31-10-88

1-5-89
A photo copy is forwarded to all the Sub-Registrars in the district for information and necessary compliance please.

for REGISTRAR
SIALKOT. Ref.