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No. 884 -2017/PS/MBR (Taxes)  
**Board of Revenue, Punjab**  
**(Taxes Wing)**  
Lahore dated the 2/-02-2017

To

**All the Registrars / District Collectors**  
in the Punjab.


Subject: **UNDervaluation of Instruments**

Refer to the subject noted above.

Incidences have come into the notice of the Board of Revenue, where the Sub-Registrars have registered the instruments related to the transfer of rights of immovable properties without ascertaining the exact category in which the properties in question exactly fall (agricultural, residential or commercial).

2. Due to misclassification of category of land, the said instruments had been registered despite the fact that the same were understamped. Reliance is generally made upon the report of the Patwari or other official/officer of the revenue administration. It is the duty of the Sub-Registrar concerned to check the exact valuation of the land in the valuation table. In case if any classification of land has not been provided in the valuation table or if any khasra number is missing from the valuation table, it is incumbent upon the Sub-Registrar concerned to get the valuation table rectified by taking matter with the appropriate forum instead of calling report from the Revenue Field Staff. Similarly, in case of joint khata, the instrument should only be registered where sketch of the land in question has been duly incorporated in the instrument along with the fact as to the transfer of possession to the beneficiary.

3. You are requested to adopt extreme care & caution while calculating the amount of Govt. dues required to be deposited by the parties. Any violation of these instructions shall be viewed very seriously.

  
Member (Taxes)  
Board of Revenue, Punjab

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