

**OFFICE OF THE INSPECTOR GENERAL OF REGISTRATION
DEPARTMENT OF REVENUE
GOVERNMENT OF NCT OF DELHI,
5, SHAM NATH MARG, DELHI**

No.F.1 (92)/RB/Div. Com./HQ/2012/489-554

Date: 26/02/2015

CIRCULAR

- Ref: i) Circular No.F.1(92)/RB/DivCom/HQ/2012/311-320 dated 12/11/2014 of IGR Delhi.**
- ii) Order No.F.1(38)/Stamp/Div.Com./04/P.F.I/33-57 dated 11/01/2008 of CCRA/IGR, GNCTD.**

1. E Stamp Certificate / Paper shall be LOCKED by the Sub Registrar as soon as the instrument is presented for registration. The defaulting Sub Registrar shall be liable for action.
2. In order to prevent evasion of stamp duty and consequent revenue loss to Govt., the Sub-Registrars shall ensure proper scrutiny of documents/instruments, keeping in view the circle rates and refer the cases of under valuation / evasion of stamp duty to Collector of Stamp concerned for determination.
3. The Sub-Registrar shall keep a close watch on General Power of Attorneies which, though titled so, are in the nature of conveyance, and refer such cases to Collector of Stamp concerned for determination of stamp duty. Some indicative factors of such power of attorneys are given below:
 - (a) Consideration has been paid for execution of the Power of Attorney.
 - (b) Power of Attorney presented is irrevocable in nature.
 - (c) Possession of the property is transferred to the Attorney.
 - (d) Power of Attorney empowers the Attorney to alienate the property in any manner and the consideration is receivable in the name of Attorney.

Wphad
27/2/15
Prof.
Shri Waswani
27/2/15

4. Sub Section (3) of Section 47 A of Indian Stamp Act, 1899, inserted vide Indian Stamp (Delhi Second Amendment) Act, 2001, stipulated as under:

"The Collector may suo moto, within two years from the date of registration of any instrument, if after examination has reasons to believe that the value or consideration has not been truly set forth in the instrument, may determine the value or consideration and the duty of the aforesaid and the deficient amount of duty, if any, shall be payable."

5. In order to prevent loss to Govt. revenues, Dy. Commissioners/SDMs, as Collector of Stamps, may scrutinize Book No. I and Book No. IV of the Sub Registrar offices under them and take appropriate action to prevent evasion of stamp duty. The Sub Registrar concerned shall also be responsible to bring the correct evasion of stamp duty to the notice of Collector of Stamp concerned.


26/2/15
**DIVISIONAL COMMISSIONER/
CCRA/IGR, DELHI**

Copy to:

1. All Sub Registrars
2. All Collector of Stamps
3. All Registrars
4. All Deputy Commissioners
5. ☒ System Analyst for uploading on the website of Revenue Department.