

RR5-27429/2011.

രജിസ്ട്രേഷൻ ഇൻസ്പെക്ടർ ജനറലുടെ ആഫീസ്,
തിരുവനന്തപുരം, തീയതി : 23/05/2012

രജിസ്ട്രേഷൻ ഇൻസ്പെക്ടർ ജനറൽ
തിരുവനന്തപുരം.

എല്ലാ ജില്ലാ രജിസ്ട്രാർമാർക്കും

സർ,

വിഷയം : 2005-06 മുതൽ 2010-11 കാലയളവിൽ അണ്ടർവാല്യുവേഷൻ നടപടികൾ സ്വീകരിച്ച ആധാരങ്ങളുടെ വിവരങ്ങൾ നൽകുന്നത്- സംബന്ധിച്ച്.

സൂചന : 1) ഇൻകംടാക്സ് ഡയറക്ടറുടെ 18/11/2011 ലെ F.No.DIT (Intell)/AIR-CIB/11- 12 നമ്പർ കത്ത്.

2) ഈ ആഫീസിലെ 2/12/11ലെ ഇതേ നമ്പർ കത്ത്.

3) ഇൻകംടാക്സ് ഡയറക്ടറുടെ 26/04/2012 ലെ F.No.DIT (Intell)/AIR-CIB/12-13 നമ്പർ കത്ത്.

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സൂചനകൾ കണ്ടാലും, സൂചന (3) കത്തിന്റെ പകർപ്പ് ഇതോടൊപ്പം അയയ്ക്കുന്നു. ടി. കത്തിലെ നാലാമത്തെ ഖണ്ഡികയിലെ iii, iv, v,vi എന്നീ ചോദ്യങ്ങൾ സംബന്ധിച്ച് താങ്കളുടെ വിശദീകരണം അടിയന്തിരമായി ഈ ആഫീസിൽ ലഭ്യമാക്കുവാൻ നിർദ്ദേശിക്കുന്നു.

വിശ്വസ്തതയോടെ

ഉള്ളടക്കം: മേൽപ്രകാരം.

For രജിസ്ട്രേഷൻ ഇൻസ്പെക്ടർ ജനറൽ



GOVERNMENT OF INDIA
INCOME TAX DEPARTMENT
OFFICE OF THE DIRECTOR OF INCOME-TAX (INTELLIGENCE)
5TH FLOOR, KANDOMKULATHY TOWERS, M. G. ROAD,
ERNAKULAM 682011

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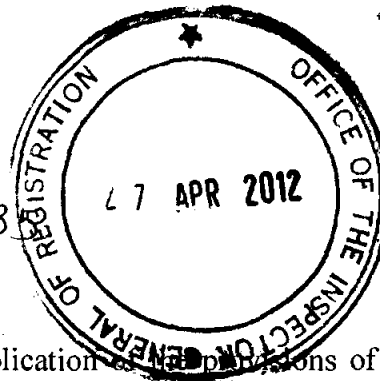
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F.No : DIT (Intell)/AIR-CIB/12-13

26 April 2012

To,

The Inspector General
Registration Department
Vanchiyoor,
Thiruvananthapuram - 695 035



Sir,

Sub : AIR/CIB Information – Application for registration of section 50C of the Income Tax Act 1961.

- Ref: 1. This office letter of even No dated 18 November 2011 and 11 January 2012.
2. Your letters dated 09 December 2011 and 13 January 2012.

Please refer to the above.

2. In response to the directions contained in your letter referred to above, about 10 District Registrars have furnished the information called for by this office. On the basis of these information of under valuation cases, notices have been issued in respect of certain high value transactions. In response, the parties concerned appeared and stated that the purchasers have not paid any additional stamp duty and have not received any notice from the registering authority in this respect. As such, the department is unable to proceed further in the matter.

3. I would like to invite your kind attention to the facts that in Columns 7, 8 and 9 of the two forms attached to this office letter referred to above, the information sought for was “value declared in the transfer document”, “Assessed value for stamp duty” and “Stamp duty paid”, but on enquiry with your certain field formations it has been gathered that the SROs have reported the requisite information to the District Registrar’s office in such a manner they report the under valuation cases to District Registrars and that the additional stamp duty shown paid /collected has not actually been collected.


4. In the circumstances, I request you to please confirm whether :-

- i) The amounts shown under “Assessed value for stamp duty” by the SROs are actually the value assessed by the authorities concerned for the purpose of stamp duty ?

- ii) Whether documents will be registered by the SROs at the original document value even if the transaction (document value) is fixed at a higher amount by SRO concerned for the purpose of stamp duty?
- iii) The amounts shown under "stamp duty paid" by the SROs are actually the stamp duties paid by the parties concerned ?
- iv) The amount shown in (iii) above is actually collectible ?
- v) Whether there are cases of undervaluation where documents have been registered only by paying stamp duty for the higher value.
- vi) If answer to point (v) above is "Yes", details of such cases.

5. In case the amounts shown in column 8 and 9 of the proforma already sent are not amounts actually collected the information furnished is not in accordance with our requirement as explained above. The same may also be clarified.

6. This may kindly be treated as most urgent and a reply may be furnished at the earliest as a report to our higher authorities is due by the first week of May 2012.



(S Nataraj)
Assistant Director of Income Tax (Intelligence)
for Director of Income Tax (Intelligence)
Kochi