

CA 3921
17/7/12

From

Additional Chief Secretary and Financial Commissioner to
Government Haryana, Revenue and Disaster Management
Department.

To

Receipt No. 5222
Date 16/7/12

All the Deputy Commissioners in the State O/o F.C.T.C.P.

Memo. No.2404-STR-1-2012/7897
Chandigarh dated the 15/7/12

Subject: Charging of stamp duty from Group Housing Societies as
well as between Colonizers/HUDA.

This office vide Memo. No.5268-STR-1-2009/3359, dated
7.4.2010 had clarified that when a flat is transferred to a member of a
Group House Society through a conveyance deed, then the member has
to pay stamp duty on the execution of conveyance deed on the
allotment price of land with respect to his share only. This does not
include the cost of construction. Copy of Memo. dated 7.4.2010 is
attached as Annexure-I. The same were later superseded by
instructions dated 25.1.2011 and the relevant Para is reproduced below.
Subsequent letter also withdrew the earlier letter dated 7.4.2010.

"Another question which has been raised is whether the
registration of the first transaction between the
Colonizer/HUDA and original allottee is to be done on the
basis of the original sale price charged by the
Colonizer/HUDA, or whether that is to be seen with
reference to the Collector's rates. It is hereby clarified that
the registration of the first transaction between the
Colonizer/HUDA and the original allottee is to be done on
the basis of the original sale price charged by the
Colonizer/HUDA, and for subsequent transactions the rates
prescribed by the Collector should be kept in kind.
However, in case the original allottee is substituted by
some nominee or any other person, then even for the first
transaction by the Colonizer/HUDA, the Collector rate may
be made applicable for the registration."

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Further, vide letter dated 25.1.2011 the registering authorities were directed to start recovery proceedings in respect of cases registered in view of the instructions dated 7.4.2010. A copy of the letter/instructions dated 25.1.2011 is attached as Annexure-II.

2. The matter came up before the Hon'ble Punjab and Haryana High Court in CWP No.6513 of 2011 and the Hon'ble Court directed that the earlier letter/Instructions dated 7.4.2010 could not be withdrawn retrospectively.

3. The entire issue has been examined afresh. While letter/instructions dated 25.1.2011 is withdrawn the entire issue regarding charging of stamp duty is clarified as under:

(i) As per the provisions of the Stamp Act and the decision taken by the government while in case of the first transaction between a Group Housing Society or its member, or between a colonizer/HUDA and its original allottee, the stamp duty is to be levied on the basis of original sale price charged by the seller. In case a Cooperative Group Housing Society the stamp duty will be on the allotment of the price of the land with respect to share of the member but shall not include the cost of construction. In case of a colonizer/HUDA where built up flats/apartments are transferred the stamp duty will be on the total sale price charged by colonizers/HUDA.

(ii) In case of subsequent transactions whether it is a Group Housing Society or a colonizer/HUDA the stamp duty would be as per the Collector rates. In cases before conveyance deed is executed the allottee transfers the apartment in favour of any other person then the sale by the transferee shall be charged as per the Collector rate.

4. In case any recovery proceedings have been started the same may be stopped and further examined in the light of these instructions/clarification being issued now. If necessary, before proceeding with recovery, the matter be referred to the Head office for clarification.

5. You are requested to bring the contents of this communication to the notice of all the registering authorities working under your control for strict compliance.

Suresnder Singh
Superintendent Stamp & Registration
for Additional Chief Secretary and Financial Commissioner to
Government Haryana, Revenue and Disaster Management Department. ✓

A copy is forwarded to the Principal Secretary to Govt. Haryana, Town & Country Planning in continuation of Government Memo. No.118-STR-1-2011/969 dated 25.1.2011 for information and necessary action.

Suresnder Singh
Superintendent Stamp & Registration.
for Additional Chief Secretary and Financial Commissioner to
Government Haryana, Revenue and Disaster Management Department. ✓

To

The Principal Secretary,
Town & Country Planning Department.

U.O. No.2404-STR-1-2012/1372 Chandigarh, dated the 13/7/12

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