

FIFTEENTH KERALA LEGISLATIVE ASSEMBLY

**COMMITTEE
ON
PUBLIC ACCOUNTS
(2023-2026)**

HUNDRED AND SECOND REPORT

(Presented on 28th January, 2026)



**SECRETARIAT OF THE KERALA LEGISLATURE
THIRUVANANTHAPURAM
2026**

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on

**Paragraphs relating to Taxes Department contained in the
Report of the Comptroller and Auditor General of India for the
years ended 31st March, 2018 and 31st March, 2019**

(Revenue Sector)

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COMMITTEE ON PUBLIC ACCOUNTS
(2023-2026)
COMPOSITION

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Shri. Selvarajan P. S., Joint Secretary.

Shri. Jomy K. Joseph, Deputy Secretary

Smt. Beena O. M., Under Secretary.

INTRODUCTION

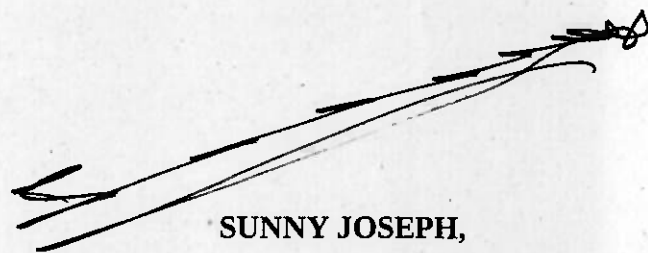
I, the Chairperson, Committee on Public Accounts, having been authorised by the Committee to present this Report, on their behalf present the Hundred and Second Report on paragraphs relating to Taxes Department contained in the Report of the Comptroller and Auditor General of India for the years ended 31st March, 2018 and 31st March, 2019 (Revenue Sector).

The Reports of the Comptroller and Auditor General of India for the years ended 31st March, 2018 (Revenue Sector) and 31st March, 2019 (Revenue Sector) were laid on the Table of the House on 12th February, 2020 and 10th June, 2021 respectively.

The Committee considered and finalised this Report at the meeting held on 20th January, 2026.

The Committee place on records our appreciation of the assistance rendered to us by the Accountant General in the examination of the Audit Report.

Thiruvananthapuram,
28th January 2026



SUNNY JOSEPH,
Chairperson,
Committee on Public Accounts.

REPORT**TAXES DEPARTMENT****STAMP DUTY AND REGISTRATION FEES****5.9 Tax administration**

Receipts from stamp duty and registration fee are regulated under the Indian Stamp Act, 1899 (IS Act), Indian Registration Act, 1908 (IR Act) and the Rules framed thereunder as applicable in Kerala and are administered at the Government level by the Secretary to Government, Taxes Department. The Inspector General of Registration (IGR) is the head of the Registration Department. He is assisted by the District Registrars (DR) and Sub-Registrars (SR).

5.10 Internal audit

The IGR, Kerala monitors the functioning of the IAW of the Registration Department. The District Registrar (Audit) and team conduct audit in the districts. The auditee offices are selected after giving special preference to those offices where the Registering Officer is due to retire shortly which itself is a risk analysis aimed at avoiding revenue loss. During 2017-18, IAW audited 294 units out of 303 units planned for audit and pointed out 1,902 observations. During the year 2017-18, 1,822 audit observations could be cleared out of the 5,323 outstanding observations (August 2018).

5.11 Results of audit

Out of the total 328 offices in the Registration Department, 82 offices including 77 SROs were test checked during 2017-18. A total of 10,26,512 number of documents were registered in the 77 SROs out of which 34,000 number of documents were test checked during 2017-18. Non/short levy of stamp duty and registration fee and other irregularities amounting to ₹33.58 crore were detected in 126 cases, which fall under the following categories as given in Table-5.5.

Table – 5.5.

(₹ in crore)			
Sl. No.	Categories	Number of cases	Amount
1	Performance Audit on functioning of OPEN PEARL in Registration Department	1	-
2	Undervaluation of documents	68	2.22
3	Other lapses	57	31.36
	Total	126	33.58

During the course of the year, the Department accepted under-valuation and other deficiencies involving ₹1.77 crore in 54 cases. An amount of ₹39.65 lakh pointed out in 52 cases was realised during the year 2017-18.

In case of a draft paragraph, involving ₹2.49 lakh, the Department recovered the entire amount. A Performance Audit (PA) on functioning of OPEN PEARL in Registration Department and a few illustrative cases involving ₹12.42 crore are given in the following paragraphs.

5.12 Performance Audit on Functioning of OPEN PEARL in Registration Department

Highlights

- Inordinate delay in achievement of goals due to lack of organisational and management controls over the project and the absence of User Requirement Specification, Service Level Agreements, Government order and detailed project proposal.

(Paragraph 5.12.7.1)

- Absence of Business Continuity Plan/Disaster Recovery Plan and failure to test and restore backed up data.

(Paragraph 5.12.7.2)

- Delay in completion of the registration process of documents due to additional work of data entry and validation of the data in addition to the

preparation of document on stamped or e-stamped paper and its verification.

(Paragraph 5.12.7.3)

- Maintenance of soft copy of e-stamp, absence of password protection, facility to take unrestricted printouts renders e-stamps insecure. There are no provisions for capturing serial numbers of e-stamps used for registration and purchase of additional e-stamp in case the e-stamps purchased are found to be insufficient.

(Paragraph 5.12.7.4)

- Non-reduction of workload despite computerisation due to manual maintenance of accounts, revenue statements, reconciliation statement of the remittances, manual preparation and delivery of certified copies, list certificates and marriage certificates.

(Paragraph 5.12.8.1)

- Incomplete and/or incorrect data in the database resulted in generation of incorrect Management Information System (MIS) reports and control registers.

(Paragraph 5.12.8.4)

- Out of the 26 deficiencies pointed out in the Report of the Comptroller and Auditor General of India (Revenue Receipts), Government of Kerala for the year ended 31 March 2009 (Volume I), 20 issues were taken care of in the OPEN PEARL. However, six issues viz., delay in project completion and non-achievement of objectives, non-validation of current data, generation of incorrect/defective reports, non-existence of Business Continuity Plan (BCP)/Disaster Recovery Plan (DRP), deficiencies in Internal Control are still persisting.

(Paragraph 5.12.9)

5.12.1 Introduction

The Registration Department (RD) renders specific services to the citizens such as registration of documents (deeds relating to movable and immovable

properties such as Sale, Partition, Lease, Will etc.), chitties, societies, firms, non-trading companies, marriage and issue of marriage certificates, encumbrance certificates, certified copy of registered documents and list certificates of registered documents.

Computerisation of the RD was one of the major e-governance initiatives undertaken by the State Government. The PEARL (Package for Effective Administration of Registration Laws) application, developed by National Informatics Centre (NIC) was implemented by the RD during 2000 to 2009 at a cost of ₹ 24.41 crore. As the application was not completed as intended and the project got stuck at the development stage, the Government appointed¹ a High-Level Technical Committee (HLTC) for thorough evaluation and to decide on the future course of action pertaining to the computerisation programme in the Department. The Committee in its meetings held in July 2009 and September 2009 decided to redesign the PEARL application, migrate to a web application and to build a central database. The work was entrusted to NIC in 2009 and the activities relating to registration of documents, marriage and issue of certificates were computerised as OPEN PEARL (Open Source Based Package for Effective Administration of Registration Laws) application, an e-governance project. The Application was implemented in all the 315 Sub Registrar Offices (SRO) in the State between August 2012 and May 2017 and an amount of ₹ 42.20 crore² was incurred on the project during 2009-10 to 2017-18.

5.12.2 Organisational structure

The Secretary (Taxes), Government of Kerala is in charge of the Department at the Government level and the Inspector General of Registration (IGR) Kerala, is the head of the Department. There are four zonal offices, 14 District Registrar Offices (DROs) and 315 SROs in the State which are headed by Deputy IGR, District Registrars (DR) and Sub Registrars (SR) respectively.

¹Vide GO(Rt) No.405/09/TD dated 2 May 2009 of Taxes (E) Department.

²Hardware - ₹ 1.89 crore, application development - ₹ 1.15 crore, man power and training - ₹ 3.55 crore, networking - ₹ 32.27 crore and bandwidth - ₹ 3.34 crore.

5.12.3 Audit objectives

The objectives of the Performance Audit (PA) were to assess whether:

- the initiative of e-governance enhanced the efficiency of the Department in delivery of services and augmentation of revenue;
- the people of Kerala reaped the benefits of e-governance through computerisation of registration and allied activities;
- the OPEN PEARL addressed the weaknesses in the earlier system (PEARL).

5.12.4 Audit criteria

The evaluation was done with reference to the following sources of criteria:

- The Registration Act, 1908;
- Registration Rules (Kerala);
- Kerala Stamp Act, 1959 (KS Act);
- The Kerala Stamp Rules, 1960;
- Indian Registration (filing of True copies) Rules, 1967;
- Registration Manual;
- Kerala State Right to Service Act, 2012;
- Transfer of Registry Rules, 1966;
- Project Proposal of the OPEN PEARL and
- Relevant orders and circulars issued by the Government.

5.12.5 Scope and methodology of Audit

The PA was conducted during May 2018 to August 2018, covering the

period from 2013-14 to 2017-18 by selecting four³ out of 14 DROs. In the 315 SROs under 14 DROs, 49,75,478 documents were registered during the period covered in Audit of which 12,21,224 documents (25 per cent) were registered in the 88 SROs under the selected four DROs. Sixteen⁴ SROs i.e. four SROs from each DRO were selected using stratified random sampling method in IDEA. Out of 2,77,339 documents (23 per cent) registered in the selected 16 SROs during the audit period 37,915 documents were test checked by audit. In addition, 14,332 Encumbrance Certificates processed during March 2018 in the selected SROs were also test checked.

Audit was conducted through test-check of records in the Taxes (E) Department, Secretariat of Government of Kerala; Office of the IGR, Kerala; selected DROs and SROs; analysis of the OPEN PEARL database using SQL⁵ queries and CAATs⁶ and obtaining replies/confirmation of the extracted data.

An Entry Conference was conducted on 23 May 2018 with the Secretary, Taxes Department, Government of Kerala, in which the audit objectives, scope and criteria for the PA were discussed. An Exit Conference was also conducted on 14 November 2018 with the Secretary, Taxes Department and the audit findings were discussed in detail.

5.12.6 Acknowledgement

Indian Audit and Accounts Department acknowledges the co-operation and assistance extended by the Secretary (Taxes), Inspector General of Registration, district and field level functionaries of selected districts during the course of PA. Audit also acknowledges the receipt of replies from the Government to the issues pointed out in this report.

Audit findings

3Idukki, Palakkad, Pathanamthitta and Thiruvananthapuram.

4Kadapra, Kattakkada, Kattappana, Kazhakuttom, Kozhijampara, Mannarkkad, Navayikulam, Pathanamthitta, Palakkad, Pandalam, Parli, Pattom, Peermade, Perunad, Thodupuzha and Udumbanchola.

5Structured Query Language.

6Computer Assisted Audit Techniques.

OPEN PEARL was implemented to address the short comings of the previous PEARL application and the objectives of the project were as detailed in Appendix III(1). Out of the 19 project objectives of OPEN PEARL, nine objectives viz. Storing scanned copies of registered documents; maintaining data dictionary of various types of transactions and rates of stamp duty and registration fee; details of undervaluation cases; facility for e-stamping, e-payments; transfer of data for automatic transfer of registry in revenue records; providing standard format for document preparation; preparation of encumbrance certificates; automatic preparation of indexes, memos, various accounts, registers etc. were either fully or partially achieved. However, Audit noticed the following.

5.12.7 Non-achievement of project objectives

Project Implementation

5.12.7.1 Inordinate delay in achievement of goals due to lack of organisational and management controls over the project

Orders⁷ laying down the broad procedure that should be observed for undertaking e-governance initiatives by various departments were issued by the Government of Kerala in 2009. As per the orders, detailed project proposal, User Requirement Specification (URS) and implementation plan were to be prepared and Service Level Agreements (SLAs) were to be entered into with various agencies.

On scrutiny of the records, Audit noticed the following deficiencies in the implementation of OPEN PEARL:

- No detailed project proposal was prepared and only the financial proposal was prepared. Though this project was envisaged as a step ahead of the existing PEARL, no URS was prepared for this project. No Government order specifying the services to be rendered after completion of the project was issued by the Administrative Department.

⁷GO(P)No.24/2009/ITD dated 29 September 2009 Information Technology (B) Department, Government of Kerala.

- While entrusting the work to NIC, no Service Level Agreements (SLA) were entered into specifying the scope of work and deliverables with time schedule. An amount of ₹5.15 lakh was handed over to NIC in March 2011 for preparation and documentation of flow chart, user manual etc. However, the documents were not yet delivered by NIC even after seven years (September 2018).
- It took about three years for development/migration from the existing PEARL to OPEN PEARL and another four years for its implementation in 315 SROs. Even after six years since the implementation of OPEN PEARL and incurring ₹42.20 crore⁸, the software development was not completed and handed over to the Department.

In the absence of specified documents and yardsticks mentioned above, the progress of the project could not be monitored leading to inordinate delay in development and implementation of the application.

The Government stated (February 2019) that necessary arrangements would be made with the NIC and Registration Department officials to have the SLA and ensure timely completion of the project. Further progress is awaited (September 2019).

Recommendation: Steps may be taken to prepare the URS, enter into SLAs, fix timelines, and ensure handing over the project to the Department along with proper documentation.

[Audit Paragraphs 5.9 to 5.12.7.1 contained in the Report of the Comptroller and Auditor General of India for the year ended 31st March 2018. (Revenue Sector)]

[Note furnished by the Government on the above audit paragraphs is included as Appendix II]

(Excerpts from the discussion of Committee with officials concerned)

- 1) While considering the audit paragraph regarding the inordinate delay

⁸ ₹ 42.20 crore for the period 2009-10 to 2017-18.

in achievement of goals due to lack of organisational and management controls over the project, the Deputy Secretary, Legislature Secretariat excerpted that the audit observation was about the PEARL software system implemented in the Department at a cost of ₹42.20 crore. The Inspector General, Registration Department submitted that the report in that regard was submitted in 2021, but the implementation of the PEARL software system was not completed at that time. The software system had become operational by the end of the year 2021 and now functioning efficiently. With the introduction of the PEARL software, all accounts were being processed online. As per the direction of the Accountant General, the internal audit manual had been framed in 20.07.2022. Measures for refund of registration fees had been initiated in the Registration Department. The integration of PEARL software and ReLIS(Revenue Land Information System) had been completed so that the digital signed certificates were being issued and the revenue collection statements were being generated through the PEARL software in the Sub Registrar Offices. It was up to the RDO in the Revenue Department to take measures in connection with the e-stamping.

2) The Deputy Secretary, Legislature Secretariat further pointed out that as per the audit observation, there was a significant variation between the revenue collection details prepared manually and those generated through the software, and enquired whether such errors were still existing. The Inspector General, Registration Department submitted that those errors occurred during the year 2019 had been rectified and that no such discrepancies existed at present as revenue collection was now carried out exclusively through the PEARL software. When the Committee enquired about the remarks of the Accountant General in that regard, the Senior Deputy Accountant General informed that no updated reply had been received since 2022 and emphasized the need for an updated status report on each audit paragraphs. The Inspector General, Registration Department submitted that most of the schemes were not completed in 2021 and that was not the status at present. The Committee directed the Department to submit a present status report and the Inspector General, Registration

Department agreed to do so.

Conclusion/Recommendation

3) The Committee directs the Department to furnish an updated report regarding the remedial measures taken on the audit paragraph, 5.12.7.1 within two months.

5.12.7.2 Backup and Business Continuity and Disaster Recovery plans

Business Continuity Plan (BCP) and Disaster Recovery Plan (DRP) are essential to ensure that the organization/Department can resume its business in the event of a disaster leading to non-availability of data or information. With this in mind the Government of Kerala ordered⁹ that regular back up, restoration and testing of the backup are to be done by the System Administrator or the IT Manager of the departments as part of the BCP.

OPEN PEARL is a mission critical system accessed by around 1,000 officials at a point of time and is also accessed by other stakeholders round the clock. The Application is implemented in all the 315 SROs in the State and the data is centralised by co-locating the server at State Data Centre (SDC)-2, Thiruvananthapuram with live streaming and replication to another server co-located at SDC-1 Thiruvananthapuram.

During audit, it was noticed that registration and other allied activities of the Department came to a stand still for two days and three days during the year 2015 and 2017 respectively due to hard disk failure and server issues of the primary server at State Data Centre (SDC-2). The Department could not resume the work immediately by uplinking the backup server at SDC-1.

During the Performance Audit, Audit requested data dump of OPEN PEARL in March 2018. Though the department made earnest attempts from 7 April 2018, the data dump could be furnished to Audit only after 43 days since data dumping from the backup server at SDC -1 failed many times and the dump could be taken only by copying the data from the primary server to another

⁹GO(MS) No.10/2010/ITD dated 5 March 2010 issued by Information Technology (B) Department.

backup server at SDC-1.

Audit found that despite the system failure in 2015 and 2017

- BCP and DRP were not documented and
- no periodical testing or restoration of the backed-up data was done by the Department as directed by the Government.

The Government stated (February 2019) that steps are initiated for creating suitable disaster recovery plan and servers are being installed as part of the business continuity plan. Further progress in the matters was not received (September 2019).

Recommendation: Necessary steps may be taken to prepare and document BCP/DRP and provision may be made to uplink the backup server.

Delivery of services

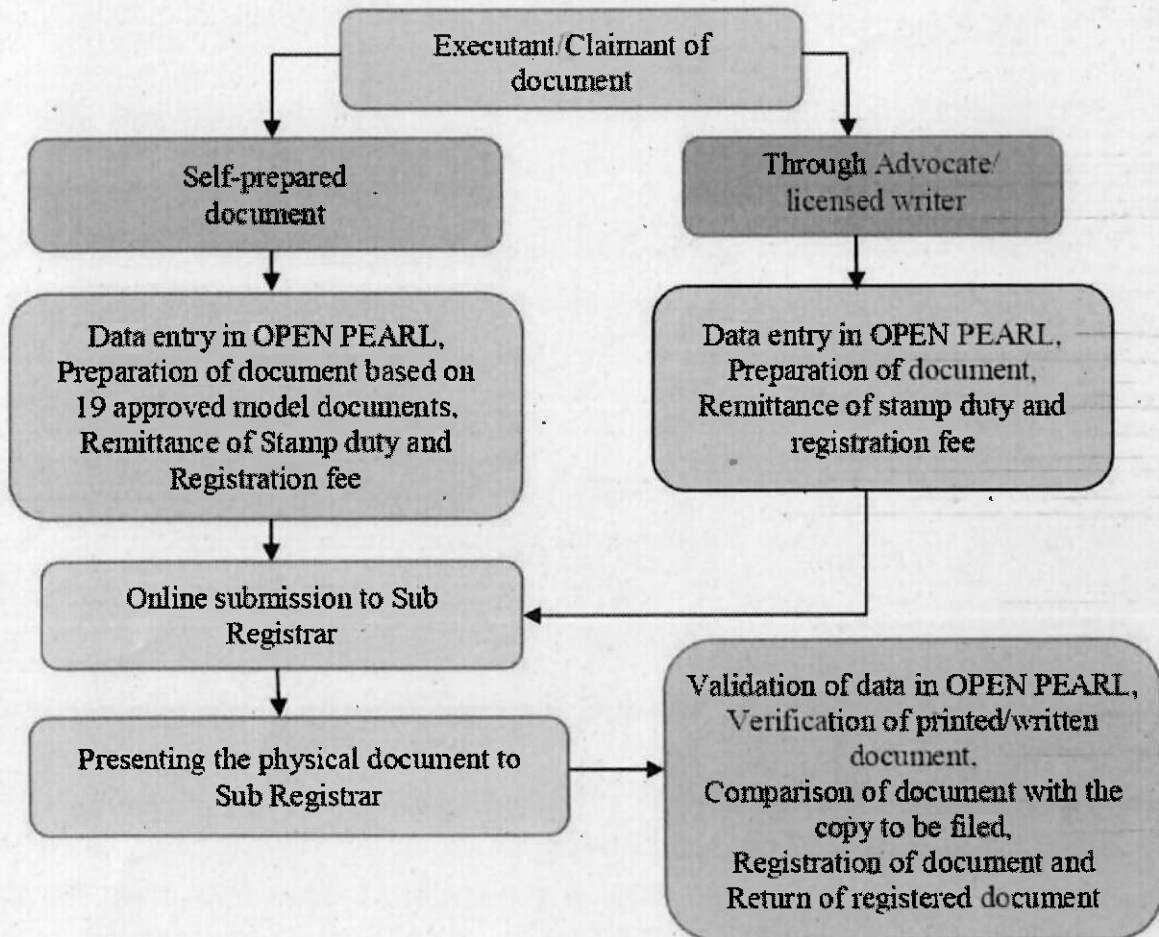
5.12.7.3 Delay in completion of the registration process of documents

As per notification¹⁰ issued under Section 3 of the Kerala State Right to Service Act, 2012, registered documents are to be returned by the SR to the public on the same day or within a maximum of three days from the date of registration. OPENPEARL envisaged preparation of documents to be registered as electronic¹¹ documents and retrieval of the registered document in electronic form by the public within one hour after completion of the registration process.

After the introduction of OPEN PEARL, the registration process is as detailed in the chart below:

¹⁰No. E1.24510/2011 dated 14 December 2012 (GO (Rt) No. 402/2012/P&ARD dated 20 November 2012).

¹¹An electronic document is a document in electronic form which is intended to be used either in electronic form or as printed output.



On an examination of the OPEN PEARL application, database, connected records and the register of return of registered documents of the selected 16 SROs Audit noticed delay in the process of registration and return of registered documents as detailed below:

- There was no provision for delivery of electronic documents. Out of the 19 model documents approved by the Government, only two electronic documents viz., sale deed and settlement deed could be prepared electronically. However, the facility for preparation of these electronic documents has not been extended to the public/stakeholders till date. The public has to manually prepare and submit the documents for registration on stamped or e-stamped paper causing delay in the registration process.

Though the facility of preparing documents by the executants/claimants themselves, based on the model documents, was introduced in the Department in July 2016, only 789 out of 14.38 lakh executants/claimants had prepared their documents on paper from July 2016 to March 2018.

- The executant/claimant had to repeatedly enter his personal details into the system at the time of registration of each new document.
- Full details relating to the document were to be entered in the system in addition to the preparation of the document on a stamped paper.
- Though there was a provision in the database for entering the ready for issue date, the details were not recorded in the database of all test checked SROs except SRO Perunadu and SRO Pattom.

Out of the 16 selected SROs, in the case of 15 SROs (except SRO Perunadu), date of return of the registered documents to the executants/claimants was not recorded in the database and out of the above 15, in the case of six SROs it was neither recorded in the database nor recorded in the manual issue register maintained by the SROs as detailed in the Appendix

III(2). Out of the 6,319 documents registered during March 2018 in 16 selected SROs, the date of return was neither recorded in the OPEN PEARL database nor in the manual issue register in the case of 2,842 (Appendix III(2)) documents registered in six SROs.¹² Out of the remaining 3,477 documents registered in the remaining 10 SROs (including SRO, Perunadu where issue date is available in database), in nine SROs the date of return was not recorded in the manual issue register in case of 1,505 documents. In the case of the remaining 1,972 documents in the 10 SROs, only 231 (12 per cent) documents were issued within three days. In the case of the balance 1,741 documents (88 per cent), the executants/claimant received back the registered document with endorsements of the SR after a delay ranging from one day to 70 days from the date of registration as detailed in Appendix III(2).

After the implementation of OPEN PEARL, despite providing e-stamping and e-payment¹³ facility, there is delay in the registration process due to absence of provision for delivery of electronic documents, additional work of data entry and validation of the data in addition to the preparation of documents on stamped or e-stamped paper and their verification.

Thus, the objective of preparation of electronic documents and return of documents within three days was not achieved by the project and deprived the people of the benefit of faster registration as envisaged in the objective.

The Government stated (February 2019) that the existing system of preparing documents in descriptive mode is not allowing the facility to prepare and deliver documents electronically. The facility to prepare electronic documents for settlement and sale would be introduced by making necessary amendments in rules and changes in the software. It was decided to make available digitally signed documents, system generated endorsement and registration certificates so as to avoid delay in returning the documents after the registration. The facility for populating the personal details based on Aadhar would be explored. Further compliance in the matter is awaited (September 2019).

¹²Kazhakkuttom, Palakkad, Pattom, Pathanamthitta, Pandalam and Thodupuzha.

¹³Electronic payment made by means of credit card, debit card, internet banking etc.

The reply was not tenable as preparation and delivery of documents in electronic form was the objective of the OPEN PEARL as declared by the High-Level Technical Committee and the system of preparing documents in descriptive mode was continuing since the pre-PEARL era.

Recommendation: Provision may be made in OPEN PEARL for population of personal details of each individual based on the unique identity such as Aadhar, etc., and generate printable electronic documents.

5.12.7.4 Inadequacies in e-stamping mechanism

The Government accorded approval¹⁴ for implementation of e-stamping¹⁵ in the State (February 2016) which was introduced with effect from 24 May 2017. As per the Kerala Stamp (Amendment) Rules 2017¹⁶, documents chargeable with stamp duty of above one lakh rupees shall be stamped with e-stamp only. The facility of e-stamping is not available at present (October 2018) for instruments which are chargeable with a stamp duty of one lakh rupees or less.

On an analysis of the e-stamping mechanism, Audit noticed that:

- the soft copy of the e-stamp which was a pdf file can be copied on to any media including removable media such as pen drive, etc. The chances of duplicate copies being created cannot be ruled out.
- the pdf file can be opened without any password and any number of copies of e-stamped paper can be printed before and even after the registration of a document and its defacement¹⁷, using the soft copy of the e-stamp, rendering it highly insecure.

Thus, delivery of e-stamps as pdf file facilitates unrestricted printouts of e-stamp by its holder/payee. This can result in use of the e-stamps for execution of various documents using the print outs of the same e-stamp, the existence of

¹⁴Vide GO (MS)No.19/2016/TD dated 9 February 2016.

¹⁵E-stamp means an electronically generated impression of stamp on a paper to denote the payment of stamp duty.

¹⁶Vide SRO No.182/2017, GO(P) No. 23/2017/TD dated 7 April 2017.

¹⁷For preventing registration of another document using the e-stamp.

which cannot be detected unless the documents are registered with any Registrar. An unregistered document executed on a stamped paper can be admitted as evidence in any proceedings of a Criminal Court as per proviso (d) to Section 34 of the KS Act, 1959.

- there was no provision for purchase of additional e-stamp in case the e-stamps purchased are found to be insufficient.

The stamp duty in lieu of the additional e-stamps required was either remitted directly into the treasury or through e-payment and the additional stamp duty paid was recorded as an endorsement in the document. Lack of provision for purchase of additional e-stamps led to non-exhibition of the total stamps used for registration of a document.

- serial numbers of the e-stamps used in the registered documents were not recorded in the master tables of the OPEN PEARL database. These details were available only in the PEARL_PUBLIC database¹⁸, the records of which were not to be maintained permanently. This can result in re-use of the same e-stamp again.
- In respect of 718 out of the 6,149 documents registered during March 2018 in 15 SROs (i.e. except Perunadu SRO), stamp duty of ₹0.93 lakh was paid in excess of the legitimate amount by the executant/claimant (Appendix III(3)) since stamp paper of exact denomination was not available.

The Government stated (February 2019) that security measures like One Time Password (OTP) based printing of e-stamps are being considered. Provision would be made in the system to capture the serial numbers of the e-stamps, names of both parties and purpose of the document would be incorporated in the e-stamp to prevent misuse of multiple copies. Further progress in the matter is awaited (September 2019).

¹⁸PEARL_PUBLIC database contains data which were initially entered by the stakeholders while making application for registration. When the registration is done by SR, these data (except serial no. of the e-stamp) are transferred/copied to the relevant fields of the OPEN PEARL database. Thus, data in PEARL_PUBLIC database are of temporary nature.

Recommendation: Printing of e-stamps be permitted online only and number of prints may be restricted to one. Provision may be made for issue of revised e-stamp in cases where additional stamps are required. Provision for recording the serial number of the e-stamp has to be made in OPEN PEARL.

5.12.7.5 Non-integration of the Fair Value of Land application with the OPEN PEARL

Fair value of each piece of land under a survey number or its subdivision in the State is available in the Fair Value of Land (FVL) application maintained by the Registration Department which can be accessed by the public through the Web.

In the OPEN PEARL application there is a provision to select the fair value of the land from the FVL application or to enter the fair value into the system by the user during online submission of the details of the document to be registered.

In this connection Audit noticed that:

- the FVL application was not integrated with the OPEN PEARL application;
- the executant/claimant had to manually enter the details (after ascertaining the fair value from the FVL application or from the Fair Value Register) and the SR had to manually verify the correctness of the fair value of the land applied for the purpose of computation/ascertainment of the correctness of the stamp duty and registration fee;
- reporting of undervaluation (as per Section 45(B) of the KS Act) has to be done through manual intervention in the application.

Because of non-integration of the FVL application, automatic determination and verification of stamp duty, registration fee and reporting of undervaluation could not be done by the OPEN PEARL application.

The Government stated (February 2019) that the fair value of land

application is being migrated to the latest technology and necessary modification would be done in OPEN PEARL to integrate it with this. Further progress is awaited (September 2019).

Recommendation: Steps may be taken to integrate the fair value of land application with OPEN PEARL.

5.12.7.6 Failure to carryout automatic transfer of registry.

The OPEN PEARL envisaged automatic transfer of registry after the registration of the document by the Sub-Registrar (SR) through integration with the Revenue Land Information System (ReLIS)¹⁹

As per Rule 3 (a)(vi) of the Transfer of Registry Rules, 1966, the applications for transfer of registry are to be forwarded to Tahsildars/Village Officers by the Registering Officer.

On analysis of the OPEN PEARL application, Audit noticed that while transferring the application and data of the registered document by the SR to the Tahsildar/Village Officer, application fee alone was collected and the transferor or transferee (executant or claimant) had to again approach the Taluk Office/Village Office for remitting the fees for transfer of registry.

Non-collection of fees for transfer of registry by the Department through OPEN PEARL resulted in non-achievement of the objective of automatic transfer of registry.

The Government stated (February 2019) that collection of the fee for Transfer of registry would be considered.

Recommendation: Provision may be made in OPEN PEARL to collect the fee for transfer of registry and the Government may take steps for updating data in ReLIS database to enable automatic transfer of registry.

¹⁹ReLIS is a Web-based application for the Revenue Department which is integrated with the OPEN PEARL application of the Registration Department to attain the aim of online mutation and management of Land Records. It aims to facilitate a guaranteed conclusive title to immovable properties in the State.

5.12.7.7 Delay in issue of encumbrance certificates and non-provisioning for online issue of other certificates

As per notification²⁰ issued under Section 3 of the Kerala State Right to Service Act, 2012, encumbrance certificate and list certificate (both issued under Rule 168 of the Registration Rules (Kerala)) are to be issued by the SR to the public within a maximum of seven days from the date of application even if the details are not available in the system and certified copies (as per Section 57 of the Registration Act, 1908) are to be issued within two days from the date of application.

Presently, the submission of applications for encumbrance certificate, list certificate, certified copy and marriage registration can be made online by the applicants by remitting the required fee online.

OPEN PEARL project envisaged the issue of these certificates online.

On scrutiny of the OPEN PEARL database and the Register of various certificates in respect of the selected 16 SROs it was noticed that:

- digitally signed certificate was issued online in the case of encumbrance certificate only. But out of 14,332 encumbrance certificate applications received during March 2018, encumbrance certificates were not issued within the time limit of seven days from the date of application in 1,620 (11 per cent) cases. The delay in issue ranged from one to 112 days as detailed in the Appendix III(4);
- due to non-validation of legacy data/non-entry of details of documents registered during pre-computerised period, manual intervention is required for verification of encumbrance in case of list certificate and encumbrance certificate.
- there was no provision for online issue of list certificates, certified copies and marriage certificates.

²⁰No. E1.24510/2011 dated 14 December 2012 (GO (Rt) No. 402/2012/P&ARD dated 20 November 2012).

The Government stated (February 2019) that sanction was accorded to SROs to digitise the previously registered documents and to capture the metadata information so as to facilitate online issue of digitally signed encumbrance certificates, list certificates and certified copies. Further compliance in the matter is awaited (September 2019).

Recommendation: Steps may be taken for entry and/or validation of details of documents registered in earlier years in OPEN PEARL. Provision may be made in the OPEN PEARL to issue digitally signed list certificates, certified copies and marriage certificates.

5.12.8 Failure to improve efficiency and reduction of workload

5.12.8.1 Non-reduction of workload of the Department despite computerisation.

One of the objectives of the OPEN PEARL project was to increase the efficiency in the delivery of services and to reduce the work load of the Department.

Audit however noticed that:

- there was delay in completion of registration process of documents (paragraph 5.12.7.3);
- certified copy, list certificate and marriage certificate were prepared and delivered manually (paragraph 5.12.7.7);
- accounts and revenue statements are still maintained manually (paragraph 5.12.8.3) and
- Fees/amounts relating to encumbrance certificate, certified copy, list certificate, undervaluation etc., are still received in cash in the SROs in addition to e-payment or e-treasury remittance²¹.

Even after six years since the implementation of OPEN PEARL the system has not been made optimal for achievement of enhanced efficiency of

²¹Payment made into treasury in cash by using system generated challan.

departmental operations.

The Government stated (February 2019) that the manual system can be dispensed with only after verifying the accuracy of the database and after streamlining the entire system.

The reply is not convincing since the Department has not made any effort to tally the daily totals of the manual registers or accounts with the system generated accounts or registers and to make necessary provisions/changes in the Application even after a lapse of six years from development of the Application.

Recommendation: Steps may be taken to dispense with the manual accounts after ensuring the accuracy of generated accounts and to prepare annual revenue collection statements and monthly reconciliation statements online.

5.12.8.2 Non-elimination of hard copies of registered documents.

As per Section 52(1)(c) of the Registration Act, 1908 and Rule 4 and 6(i) of the Indian Registration (Filing of True Copies) Rules, 1967 every document admitted for registration shall be accompanied by a true copy of the document prepared in paper supplied by the Government and is to be filed in the appropriate register by the Registering Officer.

As done earlier, the original document and its true copy are prepared on paper in the OPEN PEARL environment also. A scanned copy of the registered document is prepared and sent to the Revenue Department for transfer of registry purpose and the scanned digital copy is stored in the database. There is provision for preparation of electronic documents of sale and settlement deeds, which can be extended to 17 more approved model documents as discussed in para 5.12.7.3.

On an analysis of the database and records, Audit found that:

- existing scanned digital copies available in the database were not retrieved and tested periodically to ascertain their availability and delivery.

- no legal enablement was made for the use of the electronic document for registration and filing of electronic/digital copy for office copy purpose by amending Rule 4 and Rule 6(i) of the Indian Registration (Filing of the True Copies) Rules, 1967.

This led to maintenance of manual copies of the registered documents, thereby resulting in duplication of work and avoidable use of stationery.

The Government stated (February 2019) that filing sheets would be resized to A4 instead of the existing A3 size and print copy of the scanned registered document attested by the scribes would be kept.

The reply is not tenable since this would also result in maintenance of the manual copies of registered documents and duplication of work.

Recommendation: Necessary legal enablement for keeping the copies of registered documents in digital format may be made.

5.12.8.3 Non-provisioning for projection of revenue

OPEN PEARL envisaged a provision for projection and achievement in collection of revenue by the Department from time to time.

On scrutiny of the Application it was noticed that a monthly revenue collection statement alone was generated by the Application. There was no provision in OPEN PEARL for generation of a report for watching the periodical revenue collection against the target or projection of the revenue expected over a period of time.

In the absence of the above, the Department has to manually prepare the statements for monitoring the quarterly, half yearly and annual revenue collection in the SROs and trend analysis statements. Non-generation of system generated comparative revenue statements based on readily available figures deprived the Department the benefits of computerisation.

The Government stated (February 2019) that a comprehensive Management Information system would be introduced in the system in

consultation with NIC.

Recommendation: Necessary provision may be made in the OPEN PEARL to generate revenue collection statement and trend analysis statement for over a period of time.

5.12.8.4 Generation of incorrect accounts and registers due to erroneous data

OPEN PEARL envisages system generated registers of account A to H (detailed in Appendix III(5)) to replace the manual registers as required in para 315 of the Registration Manual (Volume I). The revenue collection shown in the account A, B, C, D and H are reflected in the cash book and the cash book would be incorrect to the extent if the system generated account registers are incorrect.

On an analysis of the OPEN PEARL database in respect of the selected 16 SROs, Audit noticed the following deficiencies in the database and errors in the generated accounts:

- the system generated register of account A (Form No. 60) was incorrect due to incomplete database details such as document value, stamp duty and registration fee, etc., in the maccount table of the database. Out of document value of ₹15,880.44 crore, stamp duty of ₹731.73 crore, registration fee of ₹1,167.73 crore in 2,77,339 documents registered in the selected 16 SROs during 2013-14 to 2017-18, the document value of ₹622.21 crore, stamp duty of ₹31.95 crore and registration fee of ₹13.19 crore realised in 23,442 documents relating to the period upto 2016-17 (detailed in Appendix III(6)) were missing in the database though the details were available in the manual Account A register;
- the system generated register of account A was incorrect due to duplicate or triplicate database entries and/or incorrect document value, stamp duty

and registration fee, etc., in the maccount table of the database. There was net overstatement in document value of ₹657.07 crore, stamp duty of ₹14.09 crore and registration fee of ₹5.80 crore in the maccount table and consequently in the system generated register of account A in respect of 8,154 documents, out of 2,32,987 documents registered during 2013-14 to 2017-18 in 13 SROs, as detailed in Appendix III(7);

- there were differences between the amounts in the system generated registers of accounts A, B, C, and D and manual registers of accounts A, B and C and D account receipts issued during the test checked month of March 2018 (detailed in Appendix III(8)), though the application was implemented in the test checked SROs between August 2012 and February 2016. The differences were due to non-accountal and/or incorrect accountal of registration fee, sale proceeds of copying sheet, GST realised on sale of copying sheet in the manual accounts or generated accounts, duplicate entries in cash book relating to amounts received in the office, etc.

The cash book was incorrect to the extent the generated accounts were incorrect due to errors and omissions in the database as shown in Table – 5.6.

Table – 5.6

Name of accounts	Number of SROs with difference	Range of number of days in which difference found (March 2018)	Range of net difference between cash book and system generated account (₹) ²²	Range of net difference between manual account and system generated account (₹) ²³
Account A	12	1 to 24	- 58,37,004 to 9,215	- 1,85,695 to 2,99,445
Account B	9	1 to 18	- 780 to 3,350	- 7,200 to 2,100
Account C	15	3 to 22	- 700 to 27,697	- 26,638 to 27,697
Account D	10	1 to 14	- 62,815 to 13,520	- 1,080 to 3,435

Sources: Cash book, manual and system generated registers of accounts A, B, C, D and D account receipts.

Incomplete and/or incorrect data in the database resulted in generation of

²²Minus values indicate that system generated figures are more than cash book figures.

²³Minus values indicate that system generated figures are more than manual register figures.

incorrect MIS²⁴ reports and control registers. As the Department did not comply with the instructions²⁵ (such as tallying the generated accounts/registers with manual accounts/registers and the manual or generated receipts and ascertaining the correctness of the data entry) issued by the IGR for maintenance of the cash book and accounts mentioned above, the correctness of the system generated accounts which were to replace the manual registers, could not be ascertained over a period of time.

The Government stated (February 2019) that an internal audit would be conducted to identify the errors in database and necessary steps would be taken to rectify and reconcile the system generated accounts with the manual accounts. Further progress is awaited (September 2019).

Recommendation: Action may be taken to rectify the duplicate and incorrect data entries in the database and tally the system generated accounts with the manual accounts. Steps may be taken to ultimately eliminate manual accounts.

5.12.8.5 Non-appending of Bhurekha and Field Measurement Book

The OPEN PEARL project proposal envisaged scanning and attaching of Bhurekha (RoR²⁶) and Field Measurement Book (FMB²⁷), issued by the Revenue Department, to the documents registered by the Registering Officer.

Audit found that no such provision was made in the OPEN PEARL application for fulfilling the above objective.

Non-appending of RoR and FMB resulted in registration of documents without verifying correctness of the information of the land transacted as per records of the Revenue Department, and failed to guarantee conclusive titles to the immovable properties transacted in the documents.

The Government stated (February 2019) that as and when the features or modules are put in place by the Revenue and Survey Departments in their

²⁴Management Information System.

²⁵Vide Circular No. IT3. /1345/2013 dated 13 November 2014.

²⁶Record of Right - Document showing ownership, area and other details of land transacted/owned issued by Revenue department.

²⁷Sketch of Land showing the location, borders, etc. of the land.

applications, the same would be integrated with the OPEN PEARL as envisaged.

Recommendation: Action may be taken to make available the RoR and FMB to the SR so as to enable him to append them to the documents registered.

5.12.8.6 Lack of provision for recording refund details of duties and fees

Registrars and SRs may authorise refund of excess stamp duties, remitted penalties, fees and fines, etc., (levied on impounded documents etc.,) which are ordered under Section 38 and 44 of the KS Act and Rule 207 and 209 of the Registration Rule (Kerala).

On an analysis of the OPEN PEARL application, Audit noticed that there was no provision for online submission of application for refund of duties and fees. The refunds authorised by the Registration Department were paid online by the Treasury Department. However, those refunds were not recorded in the Application against the original entries though the e-Treasury application²⁸ was already integrated with the OPEN PEARL.

Failure to record refunds in OPEN PEARL resulted in over statement of revenue statements generated by the application to the extent of refunds.

The Government stated (February 2019) that a revised work flow for refund of duties and fees is under consideration.

Recommendation: Necessary steps may be taken to record the refund details against the original receipt entries in the OPEN PEARL.

Internal control

5.12.8.7 Defective internal control mechanism

The performance and achievement of targets of any department is mainly based on the strength of the internal control mechanism it has. Internal audit is an important component of the internal control mechanism.

In this connection Audit noticed that:

²⁸Application of the Department of Treasuries where government transactions are accounted.

- no orders/guidelines were issued by the Government/IGR for conducting audit in the OPEN PEARL environment;
- audit module was also not provided in the OPEN PEARL database despite pointing out the requirement in the Report of the Comptroller and Auditor General of India (Revenue Receipts), Government of Kerala for the year ended 31 March 2009 (Volume I);
- the correctness of the figures in various accounts and other reports generated in OPEN PEARL were not compared with the manual accounts maintained by the SROs.
- no access to the OPEN PEARL (except undervaluation reports generated in the system) has been given to the DRs to monitor the registration activities in the SROs under their control.

The correctness of the system generated accounts and registers with reference to the manual registers, correctness of the duties and fees realised could not be ascertained and the monitoring of the activities in the SROs by the district controlling officers could not be done in the absence of measure to conduct internal audit.

The Government stated (February 2019) that the observation regarding the issue of guidelines and instructions to the line staff for effective internal control mechanism is noted and the Department is planning to review the existing internal control mechanism including auditing in a computerised environment. Further compliance in the matter is awaited (September 2019).

Recommendation: Necessary orders or guidelines may be issued by the Government/IGR for conducting internal audit in the OPEN PEARL environment. An audit module may also be provided in the application.

5.12.9 Failure to address the weaknesses in the earlier PEARL

An Information technology review of 'Package for Effective Administration of Registration Laws (PEARL) in the Registration Department' was conducted in 2009 and included in the Report of the Comptroller and

Auditor General of India (Revenue Receipts), Government of Kerala for the year ended 31 March 2009 (Volume I). In the 18th Report of the Committee on Public Accounts (2011-14) presented to the State Legislature on 13 December 2012, the Registration Department, Kerala, stated that the deficiencies pointed out or recommendations made in the Report have been sorted out in OPEN PEARL.

Out of the 26 deficiencies pointed out in the report 20 issues were taken care of in the OPEN PEARL. The important issues raised in the report and which were addressed in the OPEN PEARL are as detailed below.

- The deficiencies regarding the sharing of password, unauthorized modification of data, editing of data by ordinary user were addressed by providing separate passwords for each user which are linked to the IP address assigned to the office. Request for corrections in the data are to be made to the IGR through the application itself along with a scanned copy of the registered document and the corrections are made at the IGR Office. Corrections relating to the system functions are made by the NIC only. User logs/ audit trail is provided in the application;
- Absence of electronic copy of the documents in the SROs were solved by keeping a scanned copy of each registered document in the database;
- Non-uniformity in data structure and backup procedure were rectified by keeping the data in a central server and taking the backup through live streaming and replication;
- Computation of incorrect stamp duty and use of obsolete master data were rectified through periodical updation of master table containing the rates of stamp duty and fees and by providing editing facility of the duty and the fees at the time of validation of the data by the SR;
- Non-validation of current data and existence of blank fields were taken care of by providing validation checks for the data before registration of the document;

- Re-entry of data for each module which resulted in mistakes and erosion of user-friendliness were avoided by use of the same data for different modules in a single process in OPEN PEARL;
- Scanners purchased for scanning registered documents which were lying idle are now put to use and the scanned copy is kept in the database.
- The equipments purchased for digital image printing is now put to use for taking photocopies of the documents which are to be issued as photocopies.

However, during the PA it was seen that the six deficiencies such as inordinate delay in completion of the project and non-achievement of objectives (paragraph 5.12.7.1), non-existence of Business Continuity Plan/Disaster Recovery Plan (paragraph 5.12.7.2), non-validation of current data, generation of incorrect/defective reports (paragraph 5.12.8.4), deficiencies in internal control (paragraph 5.12.8.7) which were pointed out in the previous Audit Report are persisting.

The Government stated (February 2019) that non-compliance to the observations were due to the absence of proper project management plan and related documentation. There was also no base to track the project progress, outputs, deliverables as per defined project plan.

The reply is not convincing as there was ample opportunity of around five years to rectify the shortfalls while introducing the new version namely OPEN PEARL

5.12.10 Conclusion

The OPEN PEARL was designed to improve the efficiency of the Department, decrease its workload, and provide better services to the public thereby overcoming the weaknesses of the earlier PEARL. However the system has not been optimised to achieve the objectives even after 9 years rendering the expenditure of Rs.42.20 crore unfruitful.

Computerisation of the registration process as OPEN PEARL resulted

only in keeping data in a parallel system in addition to the existing manual system as it failed to:

- Ease the registration process: The OPEN PEARL registration process was more time consuming compared to the manual system.
- Reduce the work load of the department: Parallel maintenance of computerized and manual data consumed lot of time and manpower.
- Prepare the documents for registration electronically: Hardcopies were maintained and duplication of data entry increased work load.
- Deliver electronic certificates: except Encumbrance Certificate.
- Dispense with the manual accounts and registers: System generated ones were found to be incorrect and hence unreliable.

It was noticed that internal controls which were inbuilt in the manual system appear to have been dispensed with in OPEN PEARL, thereby compromising the security and the control over the issue and use of E stamps thereby exposing the system to high risk of fraud and misuse.

[Audit Paragraphs 5.12.7.2 to 5.12.10 contained in the Report of the Comptroller and Auditor General of India for the year ended 31st March 2018. (Revenue Sector)]

[Note furnished by the Government on the above audit paragraphs is included as Appendix II]

(Excerpts from the discussion of Committee with officials concerned)

4) The Committee directed the Department to submit present status report on the above audit paragraphs and the Inspector General, Registration Department agreed to submit the report.

Conclusion/Recommendation

5) **The Committee directs the Department to submit a present status report on audit paragraphs 5.12.7.2 to 5.12.10 within two**

months.

5.13 Loss of revenue due to non-registration of agreements entered into between flat/apartment owners and developers/builders

As per Section 17(1)(f) of the Registration Act, 1908 as amended by the Registration (Kerala Amendment) Act, 2012, all instruments purporting or operating to effect a contract for the sale of immovable property of the value of one hundred rupees and upwards shall be registered compulsorily if the property to which it relates is situated in the district where the Registration Act, 1908 is in force. The Registration fee fixed by the State Government under Section 78 (1) (a) of the Registration Act, 1908 is payable on registration of the instrument.

M/s Tata Realty and Infrastructure Limited executed and registered 237 conveyance documents with various Apartment allottees in respect of the sales of flats/apartments in its TRITVAM Project. These instruments were registered in SRO, Ernakulam between December 2016 and December 2017 and registration fee of ₹11.06 crore was realised towards fees. Scrutiny of the sale/conveyance deeds of the flats/apartments revealed that the conveyance deeds were in pursuance of the apartment buyers agreement entered into between the purchasers and M/s Tata Realty and Infrastructure Limited. The apartment buyers agreements were executed on a stamp paper worth ₹100 and were not registered with the SRO even though it was a compulsorily registerable document under Section 17 (1) (f) of the Registration Act, 1908. The Sub registrar did not take steps to register the apartment buyers agreements resulting in loss of revenue of ₹11.06 crore as detailed in the Appendix III(9).

On this being pointed out (November 2018), the Government replied (February 2019) that the 237 sale documents were registered as sale deeds and proper Registration fees were levied as notified by the Government. It was also stated that the Registering Officer was unable to impose registration fee on the unregistered sale agreements, as these were not presented for registration.

The Government reply is not sustainable as Section 17(1)(f) of the Registration Act, 1908 provides for compulsory registration of all instruments purporting or operating to effect a contract for the sale of immovable property of

the value of one hundred rupees and upwards. As the existence of the sale agreements came to the notice of the Registering Officer at the time of registration of the sale documents, the Registering Officer being a Public Officer under Section 84 of the Registration Act, 1908 should have requested for information on the sale agreements and insisted for their registration. Further reply was not received (September 2019).

[Audit Paragraph 5.13 contained in the Report of the Comptroller and Auditor General of India for the year ended 31st March 2018. (Revenue Sector)]

[Note furnished by the Government on the above audit paragraphs is included as Appendix II]

(Excerpts from the discussion of Committee with officials concerned)

6) The Deputy Secretary, Legislature Secretariat brought to the attention of the Committee that the audit had pointed out that the agreement entered into between the apartment builders and purchasers were to be compulsorily registered and proper Registration fees as notified by the Government were to be levied. The Joint Secretary, Legislature Secretariat pointed out that non registration of the documents had resulted in a revenue loss of ₹11.06 crore. The Inspector General, Registration Department submitted that the sale agreement would not have any legal validity if it was not registered. But the SRO could not insist on the parties to present the documents for registration. If the documents were not presented for registration voluntarily by the parties, registration fee could not be imposed on the unregistered sale agreements.

7) The Committee enquired whether the revenue loss was due to non realization of fee from registered sale agreements or due to non registration of the sale agreements. The Inspector General, Registration Department replied that the registration fee had been collected on all registered documents, but the revenue loss mentioned in the audit observation was due to non registration of sale agreements. Then the Committee wanted to

know how the AG had made an observation about the unregistered documents, and whether the sale agreements were compulsorily registerable documents as per the Act. The Inspector General, Registration Department submitted that as per the Act, all documents were compulsorily registerable, but the parties could not be insisted on to present the document for registration. Though the unregistered documents would not have any legal validity, it would be their personal choice to register or not. The Senior Audit Officer pointed out that though the Act mandates compulsory registration of all documents, there was no proper system to enact the same. The Committee opined that a recent amendment of the Act has made the registration of all documents compulsory, and as per the Transfer of Property Act 1982, the sale of tangible immovable property of the value of one hundred rupees and above can be made only by a registered instrument, and that provision had not been challenged till date. The Inspector General, Registration Department submitted that registration was not compulsory earlier. To rectify such lapses, compulsory registration was mandated through the amendment of the Act, but the parties could not be insisted on to present the documents for registration

8) The Committee enquired from where AG had obtained the details of unregistered documents to make an audit observation of revenue loss of around twelve crore rupees in that regard. The Senior Audit Officer informed that M/s Tata Realty and Infrastructure Limited had registered a subsequent sale document which contained the details of the prior agreement entered into between the purchasers and the apartment builders. Then the Inspector General, Registration Department submitted that the conveyance document might contain remarks of the sale agreement and the audit observation of revenue loss of twelve crore rupees might be in that

context. But the Registration Department could not realize the registration fee as the sale agreement was not presented for registration. The Committee opined that as per the Act, the prior document should have been registered and the Senior Audit Officer agreed with that. To a query of the Committee, The Inspector General, Registration Department submitted that since the registration of the sale deed had been executed, as per the act, the amount could be claimed due or collected. Then the Committee enquired the reason for the amount due could not be collected though there were evidence for prior agreements that the documents presented for registration contained remarks in that regard. The Inspector General, Registration Department submitted that the amount due could have been collected if it had been registered on a prior date. But the document was not registered on a prior date. At present, online registration system was being used, in which registration on a prior date could not be done.

9) The Senior Audit Officer intervened and stated that the SRO should have enquired about the prior sale agreements as it was evident from the documents presented for registration. When the Committee sought the possibility of legal opinion in that regard, the Senior Audit Officer agreed with that. The Committee opined that the audit observation could not be evaded as the revenue loss involved was around twelve crore rupees. But the Committee could not make a decision in the situation that the AG was insisting recovery of the said amount whereas the Department had no provision to collect the amount due in case of unregistered documents. Hence the Committee recommended the Department to obtain legal opinion from the Law Department and submit a report before the Committee within three months, and the Inspector General, Registration Department agreed to do so.

Conclusion/Recommendation

10) **The Committee observes that as per Section 17(1)(f) of the Registration Act, it is mandatory to register all contracts for the sale of**

immovable property valued at one hundred rupees and above, and that there is no mechanism in place to enforce this requirement in the case of sale agreements. The Committee opines that lack of such an effective mechanism leads to potential revenue loss due to unregistered documents. Hence the Committee directs the Department to seek legal opinion from the Law Department regarding the possibility of evolving an effective and legally binding mechanism to ensure enforcement on this matter and submit a report within three months.

5.14 Short collection of revenue

Section 45A (1) of the Kerala Stamp Act (KS Act), 1959 stipulates that the registering officer shall, while registering an instrument transferring any land chargeable with duty, verify whether the value of the land or the consideration set forth in the instrument is the fair value of that land. As per Section 45B (1) of the KSA, 1959, if the Registering Officer, while registering any instrument transferring any property, has reason to believe that the value of the property or the consideration, as the case may be, has not been truly set forth in the instrument, he may, after registering such instrument, refer the same to the Collector for determination of the value or consideration, as the case may be, and the proper duty payable thereon.

- **Due to misclassification of land**

Scrutiny of documents (December 2017) in SRO, Kalpetta revealed that 10 documents²⁹ were registered (November 2015) in which a piece of land at Kottapadi desam owned by Sri. N.P. Mohammed Haji and others was divided and transferred to 10 different purchasers. Fair value adopted for these documents was based on the classification "plots without road access". In the previous document³⁰, provision of a road was mentioned, but in the present documents, none of the boundaries in any document showed the existence of a road. Hence a joint physical inspection was conducted (January 2018) by the audit team along with the Sub Registrar and Revenue officials which revealed

²⁹Doc Nos 3640 – 3649/2015.

³⁰Doc No 387/2009.

that all the ten plots transacted through the documents stated above had Panchayat road access. Further, from the records in Meppady Panchayath relating to construction of the above mentioned road, it was revealed that the road was completed in 2014 itself. Hence the classification of these plots should have been "plots with PWD/Panchayat road access" and fair value³¹ adopted accordingly. Non adoption of the correct fair value due to misclassification of the property resulted in short collection of revenue of ₹ one crore as shown in Appendix III(10).

On this being pointed out (November 2018), the Government stated (April 2019) that the Inspector General of Registration has been instructed to impound the documents.

- **Due to misclassification by splitting up of property**

Scrutiny of documents (November 2017) in SRO, Taliparamba revealed that a sale deed³² was executed on 5 February 2015 by Sri. V K Vijayan and others in favour of Managing Director, Superb Infra Developers (India) Pvt. Ltd. Conveying 238.89 Ares of land³³ for a total consideration of ₹28.33 lakh at the rate of ₹0.12 lakh per Are stating that there was no road access. It was also observed that another sale deed³⁴ was executed on 16 February 2015 by Sri. V K Vijayan and others in favour of Managing Director, Superb Infra Developers (India) Pvt. Ltd. conveying 8.1 Ares of land³⁵ for a total consideration of ₹20 lakh at the rate of ₹2.47 lakh per Are. The property has a boundary of a National Highway on the Southern side. Scrutiny of the two sale deeds revealed that the total of 198 Are of land (189.9 + 8.1) in Re-survey No.22/2 at Pariyaram village was a single plot having a boundary of National Highway on the southern side. Audit conducted a joint physical inspection along with the Sub-Registrar and Village Officer and confirmed that the two lands are a single plot having boundary of National Highway on the southern side. Thus a single plot of land

31A5-54018/2010 dated 1 October 2010.

32Doc.No.525/2015 dated 10 February 2015.

33189.90 Are of land in Re-survey No. 22/2 and 48.99 Are in Re-survey No.59/5 in Mookunnu Desam at Pariyaram village in Taliparamba Taluk.

34Doc. No. 612/2015 dated 16 February 2015.

35Re-Survey No. 22/2 in Mookunnu Desam at Pariyaram village in Taliparamba Taluk.

was split and sold as two pieces in order to evade stamp duty. In both the cases, the executants and claimants were the same and the documents were registered within a week of each other. Considering the value taken for 8.1 ares of land for 189.9 ares of land, the splitting up of the property resulted in short collection of revenue of ₹35.71 lakh³⁶.

On this being pointed out (November 2018), Government stated (February 2019) that suo motu action was initiated and the assessee has paid ₹ 14.93 lakh towards registration fee. Further reply was not received (September 2019).

[Audit Paragraph 5.14 contained in the Report of the Comptroller and Auditor General of India for the year ended 31st March 2018. (Revenue Sector)]

[Note furnished by the Government on the above audit paragraphs is included as Appendix II]

(Excerpts from the discussion of Committee with officials concerned)

11) While considering the audit observation of short collection of revenue due to misclassification of land, the Inspector General, Registration Department submitted that suo motu undervaluation proceedings as per the Kerala Stamp Act, 1959 Section 45B(3) had been initiated by the District Registrar, Wayanad. The appeal filed by the defendants against the undervaluation proceedings was pending in the District Court up to the year 2022. The verdict from the Court received on 31st March, 2022 was in favor of the parties and quashed undervaluation and payment of any excess fee. The legal opinion from the Government Pleader received on 07.09.2023 was that there was no scope of appeal in the case. In the above circumstances, the case had been disposed. The Committee directed the Department to submit a detailed report regarding the present status of the case and the Inspector General, Registration Department agreed to do so.

³⁶Eight per cent of ₹ 4,46,36,755 (198 Are x ₹ 2,46,913 = ₹ 4,88,88,774 - ₹ 42,52,019 (189.90 Are x ₹ 11,859 + 8.1 Are x ₹ 2,46,913)).

12 The Committee accepted the reply furnished by the Department in connection with the audit observation on short collection of revenue due to misclassification by splitting up of property.

Conclusion/Recommendation

13) The Committee directs the Department to submit a detailed report regarding the audit paragraph 5.14 (short collection of revenue due to misclassification of land) and the present status of the case filed against the undervaluation proceedings initiated by the District Registrar, Wayanad, within two months.

STATE EXCISE

5.1 Tax administration

The Secretary to the Government (Excise), is the administrative head of the Excise Department at the Government level. The Department is headed by the Excise Commissioner (EC). The Department is divided into three³⁷ zones, which are headed by the Joint Excise Commissioners (JEC), South, Central and North zone. The divisions at the district level are working under the Deputy Excise Commissioners (DEC). Besides, Excise Circle Inspectors (ECI) and Excise Inspectors (EI) under the control of the DEC of the respective districts are deputed to oversee collection of excise duties, licence fees, etc.

5.2 Internal audit

The Internal Audit Wing (IAW) in the State Excise Department is monitored by the EC. The Wing consists of one JEC assisted by one Assistant EC, three Superintendents, three EIs and six Preventive Officers. The priority for internal audit is given to offices where Government revenue is collected by way of rentals, duty and taxes, large number of vehicles seized, huge collectable arrears are pending and to the offices where undue delay in conducting IAW

³⁷South zone (Alappuzha, Kollam, Kottayam, Pathanamthitta and Thiruvananthapuram), Central zone (Ernakulam, Idukki, Palakkad and Thrissur) and North zone (Kannur, Kasargod, Kozhikode, Malappuram and Wayanad).

inspection is noticed. During 2018-19, the IAW planned 48 units for internal audit which were covered during the year. The Department cleared 2,492 audit observations out of 4,104 outstanding which was 60.72 per cent of the outstanding objections (August 2019).

5.3 Results of audit

There are 67 auditable units in the State Excise Department. Out of these, 28 units were selected for audit during the year 2018-19. Scrutiny of the records of these units disclosed 16 cases of non/short realisation of excise duty and license fee and other irregularities involving ₹1.59 crore. These cases are illustrative only as these are based on the test check of records. Audit pointed out some of the similar omissions in the earlier years also. Not only do these irregularities persist, but they also remain undetected till the next audit is conducted. Government needed to improve the internal control system including strengthening of internal audit so that occurrence/recurrence of the lapse can be avoided. Underassessment of tax and other irregularities involving ₹1.59 crore in 16 cases which fall under the following categories are given in Table – 5.1.

Table – 5.1.

(₹ in crore)			
Sl. No.	Categories	Number of cases	Amount
1	Non/short levy of Excise duty/License fee	5	0.06
2	Non levy of fee and fine on unauthorised reconstitution of Board of Directors of Companies	2	0.36
3	Others	9	1.17
	Total	16	1.59

During the course of the year, the Department accepted under-assessment and other deficiencies involving ₹0.95 crore in 13 cases pointed out by Audit. The Department realised an amount of ₹0.49 crore in 11 cases during the year 2018- 19.

One paragraph involving ₹0.23 crore is mentioned in the succeeding paragraph.

5.4 Short collection of cost of establishment.

As per Section 14 of the Abkari Act, the State recovers the cost of establishment and other incidental charges including leave salary and pension contribution of the staff deployed for the supervision of the manufacturing units of foreign liquor from the licensees. Though leave salary and pension contribution had originally been levied at 25 per cent of the average of the scale of pay applicable, it was revised³⁸ by the department as 25 per cent of the maximum of the scale of pay citing Rule 146 of the Part I of Kerala Service Rules. However, the Hon'ble High Court of Kerala vide Judgement WP(c) No. 10464/2015 dated 31 March 2015 directed the Inspector of Excise, Amrut Distilleries to recalculate the leave salary and pension contribution payable by M/s Amrut Distilleries in respect of the staff of the Excise Department deployed in its unit at 25 per cent of the average of the salary payable to them, and suitably adjust the excess amount collected from M/s Amrut Distilleries Private Limited, Palakkad for the period from 1 April 2000 till date, towards amounts payable by the petitioner presently or in future.

In view of the decision by the Hon'ble High Court of Kerala, leave salary and pension contribution of ₹27.31 lakh paid by M/s Amrut Distilleries Private Limited during April 2000 to September 2014 was adjusted by the department towards the payment of cost of establishment for the period from June 2015 to July 2016.

Scrutiny of the Cost of Establishment Register revealed that the licensee had remitted leave salary and pension contribution at the rate of 25 per cent of the maximum scale of pay during the period from July 2005 to December 2013, and the excess amount paid works out to ₹4.57 lakh only. Instead of adjusting the excess amount of ₹4.57 lakh, the entire amount of ₹27.31 lakh paid by

³⁸Order No. XE1-1614/2005 dated 23 May 2005 of EC.

M/s Amrut Distilleries Private Limited towards leave salary and pension contribution for the period from April 2000 to September 2014 was adjusted by the department resulting in inadmissible adjustment and short recovery of the cost of establishment of ₹22.74 lakh.

On this being pointed out to the Government (March 2020), it was stated (December 2020) that notice was issued to the licensee to remit the adjusted excess amount. The licensee filed a writ petition (WP(c) 16759/18) against the notice which is pending before the Hon'ble High Court of Kerala. Further reply is awaited (December 2020).

Recommendation: It is recommended that the Department may constitute a mechanism for effective monitoring and approval at a higher authority level prior to sanctioning of such high value transactions.

[Audit Paragraphs 5.1 to 5.4 contained in the Report of the Comptroller and Auditor General of India for the year ended 31st March 2019. (Revenue Sector)]

[Note furnished by the Government on the above audit paragraphs is included as Appendix II]

(Excerpts from the discussion of Committee with officials concerned)

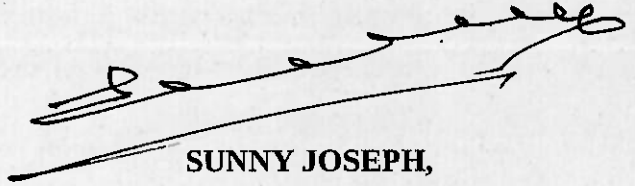
14) The Committee considered the audit paragraphs 5.1 to 5.3 and accepted the reply furnished by the Department. While considering the audit paragraph 5.4, the Deputy Secretary, Legislature Secretariat excerpted the audit observation in connection with the amount collected from M/s Amrut Distilleries Private Limited towards the leave salary and pension contribution in respect of the staff of the Excise Department deployed in the firm, and the Writ Petition filed before the Hon'ble High Court of Kerala in that regard. When the Committee directed to give reply on the audit para, the Joint Commissioner, Excise Department submitted that an amount of ₹27.31 lakh had been collected from M/s Amrut Distilleries Private Limited and the Writ Petition filed before the Hon'ble High Court had been disposed of with a direction to the Deputy Excise

Commissioner to recalculate the amount and issue notice accordingly. He added that necessary steps to comply the judgment were in progress and a report in that regard would be submitted upon completion of the process.

Conclusion/Recommendation

- 15) The Committee directs the Department to submit a present status report on the recovery of cost of establishment in respect of M/s Amrut Distilleries Private Limited within two months.

Thiruvananthapuram,
28th January 2026



SUNNY JOSEPH,
Chairperson,
Committee on Public Accounts.

APPENDIX I**SUMMARY OF MAIN CONCLUSIONS / RECOMMENDATIONS**

Sl No.	Para No.	Department concerned	Conclusion / Recommendation
1	3	Taxes	The Committee directs the Department to furnish an updated report regarding the remedial measures taken on the audit paragraph, 5.12.7.1 within two months.
2	5	Taxes	The Committee directs the Department to submit a present status report on audit paragraphs 5.12.7.2 to 5.12.10 within two months.
3	10	Taxes	The Committee observes that as per Section 17(1)(f) of the Registration Act, it is mandatory to register all contracts for the sale of immovable property valued at one hundred rupees and above, and that there is no mechanism in place to enforce this requirement in the case of sale agreements. The Committee opines that lack of such an effective mechanism leads to potential revenue loss due to unregistered documents. Hence the Committee directs the Department to seek legal opinion from the Law Department regarding the possibility of evolving an effective and legally binding mechanism to ensure enforcement on this matter and submit a report within three months.
4	13	Taxes	The Committee directs the Department to submit a detailed report regarding the audit paragraph 5.14 (short collection of revenue due to misclassification of land) and the present status of the case filed against the undervaluation proceedings initiated by the District

Sl No.	Para No.	Department concerned	Conclusion / Recommendation
			Registrar, Wayanad, within two months.
5	15	Taxes	The Committee directs the Department to submit a present status report on the recovery of cost of establishment in respect of M/s Amrut Distilleries Private Limited within two months.

Appendix E
Notes furnished by the Government

STATEMENT OF REMEDIAL MEASURES TAKEN ON
THE REPORT OF THE COMPTROLLER AND AUDITOR
GENERAL OF INDIA FOR THE YEAR ENDED 31.03.2018 (RS)
(PARAGRAPH - 5.9 to 5.14)

I	a	Name of the Department	REGISTRATION
	b	Subject/ Title of the Review/ Paragraph	Tax administration
	c	Paragraph Number	Para. 5.9
	d	Report No/Year	Report of the Comptroller And Auditor General of India for the Year Ended 31.03.2018 (RS)
II	a	Date of receipt of the Draft Para	Not treated as Draft Para (Common Introductory Para of The Report)
	b	Date of Department Reply	NA
III		Gist of Paragraph	Receipts from stamp duty and registration fee are regulated under the Indian Stamp Act, 1899(IS Act), Indian Registration Act, 1908(IR Act) and the Rules framed there-under as applicable in Kerala and are administered at the Government level by the Secretary to Government, Taxes Department. The Inspector General of Registration (IGR) is the head of the Registration Department. He is assisted by the District Registrars (DR) and Sub-Registrars(SR).
IV	a	Does the Department agree the fact and figures included in the paragraph	Yes
	b	If not please indicate the areas of	NA

		disagreement	
V	a	Does the Department Agree with the Audit Conclusion	Yes
	b	If not please indicate the areas of disagreement	NA
VI		Remedial Action taken	NA.
I	a	Name of the Department	REGISTRATION
	b	Subject/ Title of the Review/ Paragraph	Internal audit
	c	Paragraph Number	Para 5.10
	d	Report No/Year	Report of the Comptroller And Auditor General of India for the Year Ended 31.03.2018 (RS)
II	a	Date of receipt of the Draft Para	Not treated as Draft Para (Common Introductory Para of The Report)
	b	Date of Department Reply	NA
III		Gist of Paragraph	The IGR, Kerala monitors the functioning of the IAW of the Registration Department. The District Registrar (Audit) and team conduct audit in the districts. The auditee offices are selected after giving special preference to those offices where the Registering Officer is due to retire shortly which itself is a risk analysis aimed at avoiding revenue loss. During 2017-18, IAW audited 294 units out of 303 units planned for audit and pointed out 1,902 observations. During the year 2017-18, 1,822 audit observations could be cleared out of the 5,323 outstanding observations(August 2018).
IV	a	Does the Department	

		agree the fact and figures included in the paragraph	Yes
	b	If not please indicate the areas of disagreement	NA
V	a	Does the Department agree with the Audit Conclusion	Partially
	b	If not please indicate the areas of disagreement	High volumes of work and inadequate staff strength are the main reasons for the audit arrears. All the documents are registered based on fair value/consideration value (whichever is higher) from 01.04.2010 onwards. Hence it is imperative to check each and every document during audit, with respect to the misclassification of fair value, non-adoption of fair value, incorrect adoption of fair value etc. and therefore it is a time consuming process. Under these circumstances, 5 week days seems not to be sufficient to carry out the entire audit in a particular unit. Hence it is not possible on the part of the District Registrar (Audit) who has been entrusted with the audit of the Sub Registrar offices to cover all those offices in the stipulated time schedule for the particular year. Despite this, the department has taken sincere efforts to clear off maximum number of audit arrears and audit observations. The audit reports are being issued every year. So there exists arrears as pointed out by C&AG.
VI		Remedial Action taken	At present the District Registrars are following the instructions contained in the Internal Audit Manual of Finance Department and the Kerala Registration

			Manual Orders 702-764 for conducting Annual Inspection and Internal Audit. Duties of Registrar and Camp Clerks, inspection and audit procedures regarding Registers, Indexes, Account books etc. are well demarcated in the Kerala Registration Manual order. In order to conduct the Departmental audits in a systematic and scientific manner, an Internal Audit Manual for the Registration Department is being prepared and will be published soon.
I	a	Name of the Department	REGISTRATION
	b	Subject/ Title of the Review/ Paragraph	Results of audit
	c	Paragraph Number	Para 5.11
	d	Report No/Year	Report of the Comptroller And Auditor General of India for the Year Ended 31.03.2018 (RS)
II	a	Date of receipt of the Draft Para	Not treated as Draft Para (Common Introductory Para of The Report)
	b	Date of Department Reply	NA
III		Gist of Paragraph	Out of the total 328 offices in the Registration Department, 82 offices including 77 SROs were test checked during 2017-18. A total of 10,26,512 number of documents were registered in the 77 SROs out of which 34,000 number of documents were test checked during 2017-18. Non/short-levy of stamp duty and registration fee and other irregularities

			amounting to ₹ 33.58 crore were detected in 126 cases. During the course of the year, the Department accepted under-valuation and other deficiencies involving ₹ 1.77 crore in 54 cases. An amount of ₹ 39.65 lakh pointed out in 52 cases was realised during the year 2017-18.
IV	a	Does the Department agree the fact and figures included in the paragraph	Yes
	b	If not please indicate the areas of disagreement	NA
V	a	Does the Department agree with the Audit Conclusion	Partially
	b	If not please indicate the areas of disagreement	The Accountant General has pointed out several instances of undervaluation in the registered documents. The Department usually admits and accepts these audit objections and take prompt measures to realize the deficit amount from the parties concerned invoking the provisions stipulated under Section 45 B (3) of the Kerala Stamp Act, 1959 i.e., initiating suo-motu action by the District Collector/District Registrar. Section 45 B(3) is the relevant provision applied by the Registrar to recover the deficit amount from the parties. This is a time consuming process that has to be carried out by the District Registrar by adhering to various provisions of the Kerala Stamp Act, 1959 and rules 4,5,6 and 7 of the Kerala Stamp (Prevention of Undervaluation of

			<p>Instruments) Rules, 1968. Serving of notices, obtaining responses from the parties to the said notices, filing of representations, proposed hearing, passing of orders, time taken by the party to remit the amount so ordered, RR action in defaulting cases etc. will take a considerable period of time for completing the entire process.</p> <p>Hence there occurs some amount of delay to realise the deficit amount.</p> <p>District Registrar has to act as a quasi-judicial authority while deciding the UV cases. The final value decided by the District Registrar may be varying depending on the circumstance of each and every case.</p> <p>Therefore there always exist a difference in the amount determined by the District Registrar and the amount arrived by AG. Hence the figures pointed out by the AG do not correlate with the actual determined figure.</p>
VI		Remedial Action taken	NA
I	a	Name of the Department	REGISTRATION
	b	Subject/ Title of the Review/ Paragraph	Inordinate delay in achievement of goals due to lack of organisational and management controls over the project.
	c	Paragraph Number	Para. 5.12.7.1
	d	Report No/Year	Report of The Comptroller And Auditor General of India for the Year Ended 31.03.2018 (RS)

II	a	Date of receipt of the Draft Para	01.11.2018
	b	Date of Department Reply	10.12.2018
III		Gist of Paragraph	Steps may be taken to prepare the URS enter into SLAs, fix timelines, and ensure handling over the project to the Department along with proper documentation.
IV	a	Does the Department agree the fact and figures included in the paragraph	Yes
	b	If not please indicate the areas of disagreement	Nil
V	a	Does the Department agree with the Audit Conclusion	Yes
	b	If not please indicate the areas of disagreement	Nil
VI		Remedial Action taken	The Department's request for project documentation was always ignored by NIC or they won't care for the same. The Department has always insisted NIC to submit the documentation for proper project management activities. Apart from this, NIC is also not willing to enter into SLA with the Department as mentioned by the C&AG in their Report. In the absence of vital project documentation, the Department is not in a position to exercise effective project management measures for achieving the

			project objectives.
I	a	Name of the Department	REGISTRATION
	b	Subject/ Title of the Review/ Paragraph	Backup and Business Continuity and Disaster Recovery plans.
	c	Paragraph Number	5.12.7.2
	d	Report No/Year	Report of The Comptroller And Auditor General of India for the Year Ended 31.03.2018 (RS)
II	a	Date of receipt of the Draft Para	01.11.2018
	b	Date of Department Reply	10.12.2018
III		Gist of Paragraph	Necessary steps may be taken to prepare and document BCP/DRP and provision may be made to uplink the backup server.
IV	a	Does the Department agree the fact and figures included in the paragraph	Yes
	b	If not please indicate the areas of disagreement	Nil
V	a	Does the Department agree with the Audit Conclusion	Yes
	b	If not please indicate the areas of disagreement	Nil
VI		Remedial Action taken	The Department have initiated steps towards creating suitable disaster recovery plan such as Far DR and near DR. As part of this, 3 servers and a Virtual Tape Library for backup activities were procured and installed.

I	a	Name of the Department	REGISTRATION
	b	Subject/ Title of the Review/ Paragraph	Delay in completion of Registration process of documents
	c	Paragraph Number	5.12.7.3
	d	Report No/Year	Report of The Comptroller And Auditor General of India for the Year Ended 31.03.2018 (RS)
II	a	Date of receipt of the Draft Para	01.11.2018
	b	Date of Department Reply	10.12.2018
III		Gist of Paragraph	Provision may be made in OPEN PEARL for population of personal details of each individual based on the unique identity such as Aadhar, etc., and generate printable electronic documents.
IV	a	Does the Department agree the fact and figures included in the paragraph	Yes
	b	If not please indicate the areas of disagreement	Nil
V	a	Does the Department agree with the Audit Conclusion	Yes
	b	If not please indicate the areas of disagreement	Nil
VI		Remedial Action taken	Based on the audit observations, joint meetings with the major stake holders were convened to consider simplification of process in Registration activities and finally it was decided to introduce the

			provision for electronic documents and to generate the endorsements and Registration certificates digitally. The facility for populating personal details based on Adhaar can also be considered while modifying the system. This requirement was placed before NIC during January, 2019 and NIC is yet to undertake the software development activities for this.
I	a	Name of the Department	REGISTRATION
	b	Subject/ Title of the Review/ Paragraph	In adequacies in e-stamping mechanism
	c	Paragraph Number	Para. 5.12.7.4
	d	Report No/Year	Report of The Comptroller And Auditor General of India for the Year Ended 31.03.2018 (RS)
II	a	Date of receipt of the Draft Para	01.11.2018
	b	Date of Department Reply	10.12.2018
III		Gist of Paragraph	Printing of e-stamps be permitted online only and number of prints may be restricted to one. Provision may be made for issue of revised e-stamp in cases where additional stamps are required. Provision for recording the serial number of the e-stamp has to be made in OPEN PEARL.
IV	a	Does the Department agree the fact and	Yes

		figures included in the paragraph	
	b	If not please indicate the areas of disagreement	Nil
V	a	Does the Department agree with the Audit Conclusion	Yes
	b	If not please indicate the areas of disagreement	Nil
VI		Remedial Action taken	Based on the Audit observations, the Inspector General of Registration vide letter No.IGR/1221/2020/IT-1 dated 20.05.2020 has recommended to the Government to review the existing e-stamping system and to revamp the system with high security features before rolling out e-stamping for all denominations. The E-stamping proposal is being examined by the Government.
I	a	Name of the Department	REGISTRATION
	b	Subject/Title of the Review/ Paragraph	Non- integration of the Fair value of Land application with the OPEN PEARL.
	c	Paragraph Number	Para. 5.12.7.5
	d	Report No/Year	Report of The Comptroller And Auditor General of India for the Year Ended 31.03.2018 (RS)
II	a	Date of receipt of the	

		Draft Para	01.11.2018
	b	Date. of Department Reply	10.12.2018
III		Gist of Paragraph	Steps may be taken to integrate the fair value of land application with OPEN PEARL.
IV	a	Does the Department agree the fact and figures included in the paragraph	Yes
	b	If not please indicate the areas of disagreement	Nil
V	a	Does the Department agree with the Audit Conclusion	Yes
	b	If not please indicate the areas of disagreement	Nil
VI		Remedial Action taken	NIC is in the process of migrating the OPEN PEARL system to the latest versions of the operating system along with certain modifications in the application system. The Government is also considering to integrate certain functions that will improve some service deliveries from the Sub Registry Offices. Along with this, necessary modifications will also be done in the PEARL system to integrate with Fair value database.
I	a	Name of the Department	REGISTRATION
	b	Subject/ Title of the Review/ Paragraph	Failure to carryout automatic transfer of registry.
	c	Paragraph Number	

			Para. 5.12.7.6
	d	Report No/Year	Report of The Comptroller And Auditor General of India for the Year Ended 31.03.2018 (RS)
II	a	Date of receipt of the Draft Para	01.11.2018
	b	Date of Department Reply	10.12.2018
III		Gist of Paragraph	Provision may be made in OPEN PEARL to collect the fee for transfer of registry and the Government may take steps for updating data in ReLIS database to enable automatic transfer of registry.
IV	a	Does the Department agree the fact and figures included in the paragraph	Yes
	b	If not please indicate the areas of disagreement	Nil
V	a	Does the Department agree with the Audit Conclusion	Yes
	b	If not please indicate the areas of disagreement	Nil
VI		Remedial Action taken	The OPEN PEARL system was integrated with the Revenue Land Information System (ReLIS) enabling online transfer of Registry as and when a document is registered in the Sub Registry Offices. Almost 80% of the village offices have been integrated so far and it is informed that digitization is progressing in remaining village offices. Necessary steps in this regard will be taken in consultation with Revenue Department.

I	a	Name of the Department	REGISTRATION
	b	Subject/ Title of the Review/ Paragraph	Delay in issue of encumbrance certificate and non-provisioning for online issue of other certificates.
	c	Paragraph Number	Para. 5.12.7.7
	d	Report No/Year	Report of The Comptroller And Auditor General of India for the Year Ended 31.03.2018 (RS)
II	a	Date of receipt of the Draft Para	01.11.2018
	b	Date of Department Reply	10.12.2018
III		Gist of Paragraph	Steps may be taken for entry and /or validation of details of documents registered in earlier years in OPEN PEARL. Provision may be made in the OPEN PEARL to issue digitally signed list certificates, certified copies and marriage certificates.
IV	a	Does the Department agree the fact and figures included in the paragraph	Yes
	b	If not please indicate the areas of disagreement	Nil
V	a	Does the Department agree with the Audit Conclusion	Yes
	b	If not please indicate the areas of disagreement	Nil

VI		Remedial Action taken	During the year 2018-19, the Government have accorded sanction to scan and digitize the old Registered deeds preserved in the Sub Registry Offices. Along with this, capturing of metadata information is also to be fed into the system which can be used for processing of Encumbrance Certificates, List Certificates and Certified copies. The project is progressing in 6 districts across the state. There was unexpected delay in the project due to Covid-19 pandemic situation. Once this project is completed in all the districts, all certificates as pointed out can be issued digitally without any physical visit to the Sub Registry Offices.
I	a	Name of the Department	REGISTRATION
	b	Subject/ Title of the Review/ Paragraph	Non-reduction of workload of the Department despite computerization
	c	Paragraph Number	Para. 5.12.8.1
	d	Report No/Year	Report of The Comptroller And Auditor General of India for the Year Ended 31.03.2018 (RS)
II	a	Date of receipt of the Draft Para	01.11.2018
	b	Date of Department Reply	10.12.2018
III		Gist of Paragraph	Steps may be taken to dispense with the manual accounts after ensuring the accuracy of generated accounts and to

			prepare annual revenue collection statements and monthly reconciliation statements online.
IV	a	Does the Department agree the fact and figures included in the paragraph	Yes
	b	If not please indicate the areas of disagreement	Nil
V	a	Does the Department agree with the Audit Conclusion	Yes
	b	If not please indicate the areas of disagreement	Nil
VI		Remedial Action taken	Despite the best efforts put in by the Department all these years, the unprofessional way of project delivery and support from the Consultant has been a major road block in the harnessing the benefits of digital transformation to some extent. The manual system can be dispensed off only after attaining maturity of the application system and streamlining the processes associated with it. Once the system has reached the maturity stage, dispensing with manual records can be considered.
I	a	Name of the Department	REGISTRATION
	b	Subject/Title of the Review/ Paragraph	Non - elimination of hard copies of registered documents

	c	Paragraph Number	Para. 5.12.8.2
	d	Report No/Year	Report of The Comptroller And Auditor General of India for the Year Ended 31.03.2018 (RS)
II	a	Date of receipt of the Draft Para	01.11.2018
	b	Date of Department Reply	10.12.2018
III		Gist of Paragraph	Necessary legal enablement for keeping the copies of registered documents in digital format may be made.
IV	a	Does the Department agree the fact and figures included in the paragraph	Yes
	b	If not please indicate the areas of disagreement	Nil
V	a	Does the Department agree with the Audit Conclusion	Yes
	b	If not please indicate the areas of disagreement	Nil
VI		Remedial Action taken	As a first step towards this, for permitting template based Registration in which document format will be simplified into web-based forms, 19 types of document formats are being examined by the Government for incorporating in the registration application system. Once this is completed, the citizens will be able to generate the documents of required nature from the system thereby dispensing the need for physically preparing the documents.

I	a	Name of the Department	REGISTRATION
	b	Subject/ Title of the Review/ Paragraph	Non-Provisioning for projection of Revenue.
	c	Paragraph Number	Para. 5.12.8.3
	d	Report No/Year	Report of The Comptroller And Auditor General of India for the Year Ended 31.03.2018 (RS)
II	a	Date of receipt of the Draft Para	01.11.2018
	b	Date of Department Reply	10.12.2018
III		Gist of Paragraph	Necessary provision may be made in the OPEN PEARL to generate revenue collection statement and trend analysis statement for over a period of time.
IV	a	Does the Department agree the fact and figures included in the paragraph	Yes
	b	If not please indicate the areas of disagreement	Nil
V	a	Does the Department agree with the Audit Conclusion	Yes
	b	If not please indicate the areas of disagreement	Nil
VI		Remedial Action taken	A comprehensive Management Information System is a 'yet to be achieved milestone' for the Department. The basic revenue reports which is currently available is not even designed in a proper way which is

			barring the system to act as a decision support system (DSS). This matter is also a long pending issue with NIC. The matter is being taken up with NIC to revamp the system for a productive MIS.
I	a	Name of the Department	REGISTRATION
	b	Subject/Title of the Review/ Paragraph	Generation of incorrect accounts and registers due to erroneous data
	c	Paragraph Number	Para. 5.12.8.4
	d	Report No/Year	Report of The Comptroller And Auditor General of India for the Year Ended 31.03.2018 (RS)
II	a	Date of receipt of the Draft Para	01.11.2018
	b	Date of Department Reply	10.12.2018
III		Gist of Paragraph	Action may be taken to rectify the duplicate and incorrect data entries in the database and tally the system generated accounts with the manual accounts. Steps may be taken to ultimately eliminate manual accounts.
IV	a	Does the Department agree the fact and figures included in the paragraph	Yes
	b	If not please indicate the areas of disagreement	Nil
V	a	Does the Department agree with the Audit Conclusion	Yes
	b	If not please indicate	

		the areas of disagreement	Nil
VI		Remedial Action taken	Necessary instructions were issued to all the registering officers initially while enabling the accounting module in OPEN PEARL system, to compare the figures with that of manual registers. Mismatches of figures between the manual registers and computerised system often happens and they were reported to NIC in due time to rectify the same. But still the Department does not have any confidence in the figures shown by the computer system due to repeated mismatches. Once the system is streamlined and attains maturity, Government can consider moving to a fully computerized environment for all the accounts and Reports.
I	a	Name of the Department	REGISTRATION
	b	Subject/Title of the Review/ Paragraph	Non-appending of Bhurekha and field measurement Book
	c	Paragraph Number	Para. 5.12.8.5
	d	Report No/Year	Report of The Comptroller And Auditor General of India for the Year Ended 31.03.2018 (RS)
II	a	Date of receipt of the Draft Para	01.11.2018
	b	Date of Department Reply	10.12.2018
III		Gist of Paragraph	Action may be taken to make available the ROR and FMB to the SR so as to enable him to append them to the documents

			registered.
IV	a	Does the Department agree the fact and figures included in the paragraph	Yes
	b	If not please indicate the areas of disagreement	Nil
V	a	Does the Department agree with the Audit Conclusion	Yes
	b	If not please indicate the areas of disagreement	Nil
VI		Remedial Action taken	This observation is a matter that is related with Revenue and Survey Departments. At present there is no provision for issuing the FMB's online and once that is enabled in the respective systems, the same can be integrated with OPEN PEARL, system for improving the services.
I	a	Name of the Department	REGISTRATION
	b	Subject/ Title of the Review/ Paragraph	Lack of provision for recording of refund details of duties and fees
	c	Paragraph Number	Para. 5.12.8.6
	d	Report No/Year	Report of The Comptroller And Auditor General of India for the Year Ended 31.03.2018 (RS)
II	a	Date of receipt of the Draft Para	01.11.2018
	b	Date of Department Reply	10.12.2018
III		Gist of Paragraph	Necessary steps may be taken to record the refund details against the original receipt entries in the OPEN PEARL.

IV	a	Does the Department agree the fact and figures included in the paragraph	Yes
	b	If not please indicate the areas of disagreement	Nil
V	a	Does the Department agree with the Audit Conclusion	Yes
	b	If not please indicate the areas of disagreement	Nil
VI		Remedial Action taken	The Registration Department is considering a revised workflow for <u>refund of registration fee</u> as part of process re-engineering. Necessary legal amendments were effected vide the Registration (Amendment) Rules (Kerala), 2021. As far as <u>refund of duties</u> is concerned, it is kindly submitted that the same does not come within the purview of the Registration Department.
I	a	Name of the Department	REGISTRATION
	b	Subject/Title of the Review/ Paragraph	Defective internal control mechanism
	c	Paragraph Number	Para. 5.12.8.7
	d	Report No/Year	Report of The Comptroller And Auditor General of India for the Year Ended 31.03.2018 (RS)
II	a	Date of receipt of the Draft Para	01.11.2018
	b	Date of Department Reply	10.12.2018

III		Gist of Paragraph	Necessary orders or guidelines may be issued by the Government/IGR for conducting internal audit in the OPEN PEARL environment. An audit module may also be provided in the application.
IV	a	Does the Department agree the fact and figures included in the paragraph	Yes
	b	If not please indicate the areas of disagreement	Nil
V	a	Does the Department agree with the Audit Conclusion	Yes
	b	If not please indicate the areas of disagreement	Nil
VI		Remedial Action taken	The observations regarding issue of guidelines and instructions to the line officers for an effective internal control system is noted and the Department is reviewing the existing internal control mechanism for expanding the scope of work to include auditing in a computerized environment.
I	a	Name of the Department	REGISTRATION
	b	Subject/Title of the Review/ Paragraph	Failure to address the weakness in earlier PEARL.
	c	Paragraph Number	Para. 5.12.9
	d	Report No/Year	Report of The Comptroller And Auditor General of India for the Year Ended 31.03.2018 (RS)

II	a	Date of receipt of the Draft Para	01.11.2018
	b	Date of Department Reply	10.12.2018
III		Gist of Paragraph	Failure to address the weaknesses in the earlier PEARL.
IV	a	Does the Department agree the fact and figures included in the paragraph	Yes
	b	If not please indicate the areas of disagreement	Nil
V	a	Does the Department agree with the Audit Conclusion	Yes
	b	If not please indicate the areas of disagreement	Nil
VI		Remedial Action taken	The reason for non-compliance to observations was only due to the absence of proper project management plan and related documentation as pointed out by the Department in reply to the Audit paras. There was also no yardstick to measure the project progress, outputs and deliverables as per the defined project plan in the earlier project. All the weaknesses and shortfalls exposed in the old system were subjected to review and suitably modified to achieve the desired objectives through the new system in operation viz. OPEN PEARL.
I	a	Name of the Department	REGISTRATION
	b	Subject/Title of the Review/ Paragraph	Loss of revenue due to non- registration of agreements entered into between

			flat/apartment owners and developers/builders.
	c	Paragraph Number	Para. 5.13
	d	Report No/Year	Report of The Comptroller And Auditor General of India for the Year Ended 31.03.2018 (RS)
II	a	Date of receipt of the Draft Para	27.08.2018
	b	Date of Department Reply	11.01.2019
III		Gist of Paragraph	<p>M/s Tata Realty and Infrastructure Limited executed and registered 237 conveyance documents with various Apartment allottees in respect of the sale of flats/apartments in its TRITVAM Project. These instruments were registered in SRO, Ernakulum between December 2016 and December 2017 and registration fee of ₹ 11.06 crore was realised towards fees. Scrutiny of the sale/conveyance deeds of flats/ apartments revealed that the conveyance deeds were in pursuance of the apartment buyers agreement entered into between the purchasers and M/s Tata Realty and Infrastructure Limited. The apartment buyers agreements were executed on a stamp paper worth ₹ 100 and were not registered with the SRO even though it was a compulsorily registrable document under Section 17(1)(f) of the Registration Act, 1908. The Sub Registrar did not take steps to register the apartment buyers agreements resulting in loss of revenue of ₹ 11.06 crore.</p> <p>On this being pointed out (November 2018), the Government replied (February 2019) that the 237 sale documents were registered as sale deeds and proper registration fees were levied as notified by</p>

			<p>the Government. It was also stated that the Registering Officer was unable to impose registration fee on the unregistered sale agreements, as these were not presented for registration.</p> <p>The Government reply is not sustainable as Section 17(1)(f) of the Registration Act, 1908 provides for compulsory registration of all instruments purporting or operating to effect a contract for the sale of immovable property of the value of one hundred rupees and upwards. As the existence of the sale agreements came to the notice of the Registering Officer at the time of registration of the sale documents, the Registering officer being a Public Officer under section 84 of the Registration Act, 1908 should have requested for information on the sale agreements and insisted for their registration. Further reply was not received.</p>
IV	a	Does the Department agree the fact and figures included in the paragraph	No
	b	If not please indicate the areas of disagreement	<p>1. There is no provision in the Registration Act, 1908 and Registration Rules(Kerala) empowering the Registering Officer to compel the executing parties to register a document not presented before him for registration, even if it belongs to those documents requiring compulsory registration as per Section 17 of the Act.</p> <p>2. Further, section 49 of the Registration Act, 1908 dealing with the effect of non – registration of documents reads as follows:</p>

		<p>49. Effect of non-registration of documents required to be registered.- <i>No document required by Section 17[or by any provision of the Transfer of Property Act,1882(4 of 1882) to be registered shall –</i> <i>(a) affect any immovable property comprised therein, or</i> <i>(b)confer any power to adopt, or</i> <i>(c)be received as evidence of any transaction affecting such property or conferring such power ,</i> <i>unless it has been registered:</i> [Provided that an unregistered document affecting immovable property and required by this Act or the Transfer of Property Act,1882(4 of 1882), to be registered may be received as evidence of a contract in a suit for specific performance under Chapter II of the Specific Relief Act,1877 (3 of 1877), [xxxx] or as evidence of any collateral transaction not required to be effected by registered instrument.]</p> <p>Accordingly, as per sub clause (c) of section 49, a sale agreement that is compulsorily registrable under S.17 shall not be received as evidence of any transaction affecting such property or conferring such power, if it has not been registered. Hence the effect of non-registration of such an agreement makes it non- enforceable through a court of law. Therefore, the onus of registration falls squarely on the executing parties, as non-registration of the sale agreement denies the exercise of available legal remedies .</p> <p>However, the free will and consent of the executing parties are essential in the case of all registrations. If the executing parties are not willing, the Registering</p>
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			Officer has no authority to compel the parties to register the document even if it falls under those documents that requires compulsory registration under section 17 of the Act.
V	a	Does the Department agree with the Audit Conclusion	No
	b	If not please indicate the areas of disagreement	<p><u>1.</u> Section 78 of the Registration Act, 1908 confers power on the State Government to prescribe the table of fees payable for the registration of documents. The conveyance documents (237 nos.) pointed out in the audit para were registered by the Registering Officer after collecting appropriate registration fee notified by the Government.</p> <p><u>2.</u> Rule 191 of the Registration Rules (Kerala) deals with the reasons that should invariably be quoted as authority for refusal by the Registering Officer. However, it does not specifically prohibit the Registering Officer from registering a sale deed that contains a recital with regard to an <u>unregistered sale agreement</u>.</p> <p><u>3.</u> The remark under reference is that <i>unregistered agreements</i> that are Compulsorily Registrable should have been brought under the purview of registration and levied the relevant <i>Registration Fee</i>. The Registration Department can collect <i>Registration Fee</i> from its users only if they have availed its services. As the parties have not availed any services relating to registration of the said agreements, no registration fee can be imposed on the parties in the instant case.</p>

VI		Remedial Action taken	There is no provision in the existing Act and Rules that empowers the Registering Officer to compulsorily register a document by insisting on the parties to present it. Hence it is requested that the above Audit Para may kindly be dropped.
I	a	Name of the Department	REGISTRATION
	b	Subject/Title of the Review/ Paragraph	5.14 Short Collection of revenue
	c	Paragraph Number	5.14 – Due to misclassification of land – SRO Kalpetta
	d	Report No/Year	Report of The Comptroller And Auditor General of India for the Year Ended 31.03.2018 (RS)
II	a	Date of receipt of the Draft Para	14.11.2018
	b	Date of Department Reply	31.12.2018
III		Gist of Paragraph	Scrutiny of the documents (December 2017) in SRO Kalpetta revealed that 10 documents were registered (November 2015) in which a piece of land at Kottapadi <i>desom</i> owned by Sri. N.P. Mohammed Haji and others was divided and transferred to 10 different purchasers. Fair value adopted for these documents was based on the classification “ <i>plots without road access</i> ”. In the previous document, provision of a road was mentioned, but in the present documents, none of the boundaries in any document showed the existence of a road. Hence a joint physical inspection was conducted (January 2018) by the audit team along with the Sub Registrar and Revenue officials which revealed that all the ten plots transacted through the documents stated above had Panchayath road access. Further, from the records in Meppady

			<p><i>Panchayath</i> relating to construction of the above mentioned road, it was revealed that the road was completed in 2014 itself. Hence the classification of these plots should have been “plots with <i>PWD/Panchayath road access</i>” and fair value adopted accordingly. Non adoption of the correct fair value due to misclassification of the property resulted in short collection of revenue of ₹ one crore.</p> <p>On this being pointed out (November 2018), the Government stated (April 2019) that the Inspector General of Registration has been instructed to impound the documents.</p>
IV	a	Does the Department agree the fact and figures included in the paragraph	Yes
	b	If not please indicate the areas of disagreement	Nil
V	a	Does the Department agree with the Audit Conclusion	Yes
	b	If not please indicate the areas of disagreement	Nil
VI		Remedial Action taken	<p>The District Registrar, Wayanad has initiated <i>suo motu</i> Undervaluation Proceedings as per Section 45B(3) of the Kerala Stamp Act, 1959 in all the remarked 10 documents on 05.09.2018. However in all these cases, the parties concerned have appealed before the District Court against the Undervaluation Proceedings initiated by the District Registrar. Hence the matter is sub judice.</p>
I	a	Name of	REGISTRATION

		the Department	
	b	Subject/Title of the Review/ Paragraph	5.14 Short Collection of revenue
	c	Paragraph Number	5.14 – Due to misclassification by splitting up of property –SRO Thaliparamba
	d	Report No/Year	Report of The Comptroller And Auditor General of India for the Year Ended 31.03.2018 (RS)
II	a	Date of receipt of the Draft Para	14.11.2018
	b	Date of Department Reply	31.12.2018
III		Gist of Paragraph	Scrutiny of documents (November 2017) in SRO, Taliparamba revealed that a sale deed was executed on 5 February 2015 by Sri. V.K. Vijayan and others in favour of Managing Director, Superb Infra Developers (India) Pvt.Ltd. conveying 238.89 Ares of land for a total consideration of ₹28.33 lakhs at the rate of ₹ 0.12 lakh per Are stating that there was no road access. It was also observed that another sale deed was executed on 16 February 2015 by Sri. V.K. Vijayan and others in favour of Managing Director, Superb Infra Developers (India) Pvt. Ltd. conveying 8.1 Ares of land for a total consideration of ₹20 lakh at the rate of ₹2.47 lakh per Are. The property has a boundary of a National Highway on the Southern side. Scrutiny of the two sale deeds revealed that the total of 198 Ares of land (189.9 + 8.1) in Re-survey No.22/2 at Pariyaram village was a single plot having a boundary of National Highway on the southern side. Audit conducted a joint physical inspection along with the Sub Registrar and Village Officer and confirmed that the two lands are a single plot having boundary of National Highway

			<p>on the southern side. Thus a single plot of land was split and sold as two pieces in order to evade stamp duty. In both the cases, the executants and claimants were the same and the documents were registered within a week of each other. Considering the value taken for 8.1 ares of land for 189.9 ares of land, the splitting up of the property resulted in short collection of revenue of ₹ 35.71 lakh.</p> <p>On this being pointed out (November 2018), Government stated (February 2019) that <i>suo motu</i> action was initiated and the assessee has paid ₹ 14.93 lakh towards registration fee. Further reply was not received (September 2019).</p>
IV	a	Does the Department agree the fact and figures included in the paragraph	Yes
	b	If not please indicate the areas of disagreement	Nil
V	a	Does the Department agree with the Audit Conclusion	Yes
	b	If not please indicate the areas of disagreement	Nil
VI		Remedial Action taken	<p>In Document No. 525/2015, the District Registrar (General), Kannur has initiated <i>suo motu</i> Undervaluation Proceedings as per Section 45B(3) of the Kerala Stamp Act, 1959 and determined a deficit of <i>Stamp Duty</i> for ₹ 11,20,006/- and <i>Registration Fee</i> for ₹ 3,73,342 (Total ₹ 14.93 lakhs). As a result, the party concerned has remitted the above deficit amount on 16.12.2018. (Copy of receipt enclosed).</p> <p>In Document No. 612/2015, the extent of</p>

		<p>land transacted was 8.1 <i>Ares</i> with a consideration of ₹20 Lakhs at a rate ₹2.47 lakhs/<i>Are</i> which was far higher than the Fair Value of land fixed for survey number on classification '<i>Residential plot with NH/PWD road access</i>'. (FV - ₹90,000/<i>Are</i>).</p> <p>However, in Document No. 525/2015, the area conveyed was 238.89 <i>Are</i> of land at a rate ₹ 12,000 /<i>Are</i> on classification '<i>Plot without road access</i>' and the same was seen to be far below the Fair Value of land fixed for classification '<i>Residential plot with NH/PWD road access.</i>' Hence the District Registrar through <i>suo motu</i> Undervaluation Proceedings as per Section 45B(3) of the Kerala Stamp Act, 1959 accurately determined the actual deficit in Document No. 525/2015, after considering the nature, classification of land and the Fair Value fixed for classification '<i>Residential plot with NH/PWD road access</i>' at the rate of ₹90,000/<i>Are</i>.</p> <p>(Copy of Order No. SM.2/18/TPBA dated 30.08.2018 of the District Registrar, Kannur enclosed).</p>
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കണ്ണൂർ ജില്ലാ രജിസ്ട്രാറുടെ (കളക്ടറുടെ) നടപടികൾ

(ഹാജർ - അശോക് കുമാർ.ഡി)

വിഷയം: - കേരള മുദ്രപത്ര നിയമം -45 ബി വകുപ്പ് ആധാരത്തിലെ പ്രതിഫലം/വസ്തുവില താൽക്കാലികമായി നിശ്ചയിച്ചു കൊണ്ടുള്ള ഉത്തരവ് പുറപ്പെടുവിക്കുന്നത്.

സൂചന: - 1. തളിപ്പറമ്പ് സബ് രജിസ്ട്രാറുടെ 05/02/2015 തീയതിയിലെ 525/15 നമ്പർ റിപ്പോർട്ട്

2. ഈ ആഫീസിൽ നിന്നുള്ള 14/06/18 തീയതിയിലെ SM.2/18/TPBA നമ്പർ നോട്ടീസ്

താൽക്കാലിക ഉത്തരവ് നമ്പർ. SM.2/18/TPBA തീയതി 30/08/18

1968-ലെ കേരള മുദ്രപത്ര (ആധാരത്തിൽ വില കുറച്ചു കാണിക്കുന്നത് തടയൽ) ചട്ടങ്ങളിലെ 4 (1 എ)-ാം ചട്ടമനുസരിച്ച് ബന്ധപ്പെട്ട കക്ഷികളായ മാനേജിങ്ങ് ഡയറക്ടർ, സൂപ്പർബ്ബ് ഇൻഫ്രാ ഡെവലപ്മെന്റ് ഇന്ത്യ (പ്രൈവറ്റ്) ലിമിറ്റഡ് 14-06-18 തീയതി നോട്ടീസ് നൽകിയിരുന്നു. ടി. നോട്ടീസിൽ നിശ്ചയിച്ചിരുന്ന സമയപരിധിക്കുള്ളിൽ ടി. കക്ഷികൾ തപാൽ മുഖാന്തിരം താഴെപ്പറയും പ്രകാരം വിശദീകരണം സമർപ്പിച്ചിട്ടുള്ളതുകൊണ്ടും വസ്തുവകകൾ നാഷണൽ ഹൈവേയിൽ നിന്നും യാതൊരു ഗതാഗത സൗകര്യം ഇല്ലാത്തതാണ്.

ടി. വിശദീകരണത്തിന്റേയും റിക്കാർഡുകളുടെയും മേൽ ചട്ടങ്ങളിലെ 4 (3) ചട്ടപ്രകാരം നടത്തിയിട്ടുള്ള അന്വേഷണത്തിന്റേയും അടിസ്ഥാനത്തിൽ താഴെ പറയുന്ന സംഗതികൾ വ്യക്തമായിട്ടുള്ളതാകുന്നു. ടി. ആധാരത്തിൽ വിവരിക്കുന്ന വസ്തുവിൻറെ പ്രതിഫലം/വില ശരിയായിട്ടുള്ളതല്ലെന്നും ആയത് താഴെപ്പറയുന്ന കാരണങ്ങളാൽ പുതുക്കി നിശ്ചയിക്കേണ്ട ആവശ്യമുണ്ടെന്നും കാണുന്നു.

കക്ഷിയുടെ മറുപടി തൃപ്തികരമല്ല എന്നു കാണുന്നു. 612/15, 525/15 എന്നീ രണ്ട് ആധാരങ്ങളിലും എഴുതിക്കൊടുക്കുന്ന ആളുകളും, വാങ്ങുന്ന സ്ഥാപനവും ഒന്നു തന്നെയാണ്. ടി. ആധാരങ്ങൾ പ്രകാരം കൈമാറ്റം ചെയ്യുന്ന വസ്തുക്കൾ മൂന്നാധാര പ്രകാരം ഒറ്റ പ്ലോട്ടായി അതിരുകൾ കാണിച്ച് രജിസ്റ്റർ ചെയ്തിട്ടുള്ളതാണ്. അതിൻറെ ഒരു അതിർ റോഡ് (തെക്ക് അതിർ) ആയിരുന്നു. പ്രസ്തുത വസ്തു ഇപ്പോൾ 2 ഭാഗമാക്കി 525/15 നമ്പർ ആധാര പ്രകാരം റോഡ് സൗകര്യമില്ലാത്ത വസ്തുവായും 612/15 നമ്പർ പ്രകാരം PWD റോഡ് സൗകര്യമുള്ള വസ്തുവായും വില്പന ചെയ്തിരിക്കുന്നു. കൂടാതെ പ്രസ്തുത ആധാരങ്ങൾ തയ്യാറാക്കുന്നതിനായി 04-02-15, 05-02-15 തീയതികളിൽ മുദ്രപത്രങ്ങൾ വാങ്ങിയതായും കാണുന്നു. വില കുറച്ചു കാണിക്കുന്നതിനായി ബോധപൂർവ്വം 2

ആധാരങ്ങളായി ചെച്ച് വ്യത്യസ്ത തീയതികളിൽ രജിസ്ട്രേഷനു ഹാജരാക്കിയതായി അനുമാനിക്കാവുന്നതാണ്.

മേൽപ്പറഞ്ഞ കാരണങ്ങളാൽ ടി. ചട്ടങ്ങളിലെ 5-ാം ചട്ടപ്രകാരം പ്രതിഫലം/വില നിശ്ചയിക്കുന്നത് ആവശ്യമായി വന്നിരിക്കുന്നു ആയതിനാൽ ടി.ചട്ടങ്ങളിലെ 4 (4) ചട്ടപ്രകാരം ടി. ആധാരത്തിൽ വിവരിക്കുന്ന വസ്തുവിന്റെ പ്രതിഫലം/വില രൂപ 2,15,00,100(രണ്ടു കോടി പതിനഞ്ചു ലക്ഷത്തി ഒരുനൂറ് രൂപ) ആയി ഇതിനാൽ താൽക്കാലികമായി നിശ്ചയിച്ചിരിക്കുന്നു

1959-ലെ കേരള മുദ്രപത്ര നിയമം 30-ാം വകുപ്പുപ്രകാരം മുദ്രവില അടയ്ക്കുന്നതിന് ബാധ്യസ്ഥനായ ശ്രീ. മാനേജിങ് ഡയറക്ടർ., സൂപ്പർബ് ഇൻഫ്ര ഡെവലപ്പേർസ് ഇന്ത്യ (പ്രൈ) ലിമിറ്റഡ് കുറവു മുദ്രവിലയായ 11,20,006 പ്രതിനാണ് ലക്ഷത്തി ഇരുപതിനായിരത്തി ആറ് രൂപ) യും കുറവു രജിസ്ട്രേഷൻ ഫീസായ രൂപ 3,73,342 (മൂന്നു ലക്ഷത്തി എഴുപത്തി മൂവായിരത്തി മൂന്നുറ്റി നാല്പത്തി രണ്ട് രൂപ) യും അടയ്ക്കാൻ ബാധ്യസ്ഥനാണ്. ആയതു സംബന്ധിച്ച് ആക്ഷേപമുള്ള പക്ഷം ടി. ചട്ടങ്ങളിലെ 6-ാം ചട്ട പ്രകാരം 12/9/18 തീയതിയിൽ ഈ ആഫീസിൽ രേഖാമൂലമുള്ള തെളിവുകൾ സഹിതം ഹാജരാക്കേണ്ടതാണ്.

ആകെ - 14,93,348

(Handwritten Signature)

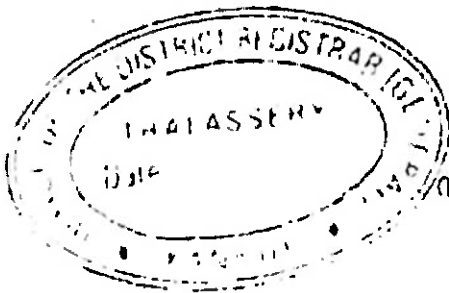
ജില്ലാ രജിസ്ട്രാർ(കളക്ടർ)
D. ASOK KUMAR
DISTRICT REGISTRAR (GENERAL)
KANNUR

ഉള്ളടക്കം: - ഫാറം III പ്രകാരമുള്ള നോട്ടീസ്

കുറിപ്പ്: - തുക തളിപ്പറമ്പ് സബ് രജിസ്ട്രാർ ഓഫീസിൽ ഒടുക്കാവുന്നതാണ്.

To

മാനേജിങ് ഡയറക്ടർ.
സൂപ്പർബ് ഇൻഫ്ര ഡെവലപ്പേർസ് ഇന്ത്യ(പ്രൈ)ലിമിറ്റഡ്



KL009162212018SM
GOVERNMENT OF KERALA

Challan for Payment of Money into the
District Treasury / Sub Treasury
State Bank of India / State Bank of Travancore

AI
Computer Seq No
Head of Account: 0030 03104 99100
Date: 06/12/2018
*DDO Code: 0030
*SDO Code: 10001

By whom paid (Name & Address of the person in whose name the money is paid)	Amount in Rs	Order to the Bank
Managing Director Suprab Infra Benchapuram (Gm) Ltd in 2/15 Deficit for (Doc 525/15)	3733342	
Total	3733342	/

Total in words: Three Lakh Seventy Three Thousand Three Hundred and Forty Two
Signature of Remitter: *[Signature]*

Received Rs only
(Rupees)
Date: 06/12/2018

Signature of Treasurer/Cashier, Treasury Officer, Bank Manager
Note:
1. The seal of the District Treasury / Sub Treasury shall be affixed.
2. If remittance is in official capacity (SDO/DDO), write corresponding code in the column provided.
3. If loan repayment of SDO/DDO, write the loan number in purpose column.

373342
PAGE RECORDED

KL0091624792018SM
GOVERNMENT OF KERALA

Challan for Payment of Money into the
District Treasury / Sub Treasury
State Bank of India / State Bank of Travancore

AI
Computer Seq No
Head of Account: 0030 02103 931
Date: 06/12/2018
*DDO Code: (DDO)
*SDO Code:

By whom paid (Name & Address of the person in whose name the money is paid)	Amount in Rs	Order to the Bank
Managing Director Suprab Infra Benchapuram (Gm) Ltd in 2/15 Deficit for (Doc 525/15)	1120006	
Total	1120006	/

Total in words: Eleven Lakh Twenty Thousand and Six Hundred and Six
Signature of Remitter: *[Signature]*

Received Rs only
(Rupees)
Date: 06/12/2018

Signature of Treasurer/Cashier, Treasury Officer, Bank Manager
Note:
1. The seal of the District Treasury / Sub Treasury shall be affixed.
2. If remittance is in official capacity (SDO/DDO), write corresponding code in the column provided.
3. If loan repayment of SDO/DDO, write the loan number in purpose column.

1120006
PAGE RECORDED

SUB REGISTRY
TALIPKUTTA

GOVERNMENT OF KERALA

e-CHALLAN

(TR 12 A)

(Sec rule 102(c) and 124 of Kerala treasury code)

GRN KL009162479201819M		Date 10/12/2018:12:28:00	
Department	Treasuries	Department Ref No	
Remittance Type	General	Payer Details	
Office Name	SUB TREASURY TALIPARAMBA	TIN/Remitter Code (If Any)	
Remittance Details	Amount In Rs.	PAN No. (If Applicable)	
0030-02-103-97-00-00-00-N-V	1120006.00	Full Name	MANAGING DIRECTOR SUPERS INFRA DEVELOPERS PVT LTD
		Flat/Block No.	
		Promises/Building	
		Road/Street	
		Area/Locality	
		Town/City/District	
		PIN	
		Purpose (If Any)	DEFICIT STAMP DUTY
Total	1120006.00		
Amount In Words: Eleven Lakh Twenty Thousand Six Rupees Only			
Signature of Remitter			
Remittance Bank		FOR USE IN RECEIVING BANK	
Mode of Payment <input type="checkbox"/> Cheque <input type="checkbox"/> DD <input type="checkbox"/> Cash <input type="checkbox"/> on-line		Bank CIN	190310122018000047
Cheque/DD No		REF No	190310122018000047
Name of Bank		Date	10/12/2018 14 10 55
Name of Branch		Bank-Branch/Treasury	Sub Treasury, Taliparamba
		Scroll No., Date	190310122018000047 10/12/2018

GOVERNMENT OF KERALA

e-CHALLAN

(TR 12 A)

(See rule 102(c) and 124 of Kerala treasury code)


GRN KLD00162221201819M		Date 10/12/2018:12:25:37	
Department	Registration	Department Ref No	
Remittance Type	FEES FOR REGISTERING DOCUMENTS1	Payer Details	
Office Name	SUB REGISTRAR OFFICE TALIPARAMBA	TIN/Remitter Code(If Any)	
Remittance Details	Amount In Rs.	PAN No. (If Applicable)	
0030-03-104-89-00 Fees for registering documents	373342.00	Full Name	MANAGING DIRECTOR SUPERB INFRA DEVELOPERS PVT LTD
		Flat/Block No.	
		Premises/Building	
		Road/Street	
		Area/Locality	
		Town/City/District	
		PIN	
		Purpose (If Any)	DEFICITE FEE
Total	373342.00		
Amount in Words: Three Lakh Seventy Three Thousand Three Hundred Forty Two Rupees Only			
Signature of Remitter			
Remittance Bank		FOR USE IN RECEIVING BANK	
Mode of Payment	<input checked="" type="checkbox"/> Cheque <input type="checkbox"/> DD <input type="checkbox"/> Cash <input type="checkbox"/> on-line	Bank CIN	190310122018000047
		REF No	150310122018000047
Cheque/DD No		Date	10/12/2018 14:11:07
Name of Bank		Bank-Branch/Treasury	Sub Treasury, Taliparamba
Name of Branch		Scroll No. , Date	190310122018000047 , 10/12/2018

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2.13

C & AG Report (Revenue Sector) for the year ended 31st March 2019 - Statement of Present status report.

Para No	Recommendation	Action Taken- Present status
5.4	Short collection of cost of establishment.	Notice was issued to the licensee of M/s. Amrit Distillery Private Limited to remit the adjusted amount in connection with the cost of establishment of the Excise staff in the distillery. The licensee filed WP(C)No. 16759/2018 before the Hon'ble High Court against the demand notice. In the Judgment dated 16/10/2024 in WP(C) No. 16759/2018, the Hon'ble High Court quashed the demand notice and directed to recalculate the amount. Accordingly, the Excise Inspector, deployed in Amrit Distillery issued a fresh notice on 23.05.2025 to the Distillery authorities for remitting Rs. 22,73,566/-. But the company authorities submitted an application requesting to re-examine the computation of the amount to be paid. Accordingly the demand was re-examined and found no irregularities. Hence the Distillery was again served demand notice for the above said amount on 12.06.2025. But no payment has been made by the Distillery till date. Directions are given to the Excise Inspector of Amrit Distillery Private Limited to realize the amount without any further delay.


PRAMOD M.V.
PEN: 101164
Additional Secretary to Government
Taxes Department
Govt. Secretariat, Thiruvananthapuram

APPENDIX III
Appendices From AGI's Audit Report

Audit Report (Revenue Sector) for the year ended March 2018

Appendix – XIX

(Reference: Paragraph 5.12 – Audit Findings)

The objectives of OPEN PEARL Project are as follows:

- Complete the registration process and to return the document in one hour;
- Scan the original document and store the image in the database and also separately in compact disc;
- Search and prepare encumbrance certificate;
- Maintain data dictionary of possible types of transactions including rates of stamp duty, registration fee etc;
- Stamp duty and fees are worked out automatically;
- Maintain database complete in all respects about documents registered;
- Maintain details of undervaluation cases reported;
- Projection and achievement of revenue collection;
- Issue marriage certificates, list certificate;
- Automatic preparation of indexes, memos, various accounts, registers, revenue collection statements, monthly statement and other reports;
- Reduce departmental work load and prevent loss and damage of documents;
- Eliminate bound volumes and facilitate electronic document retrieval;
- E-stamping;
- Standard format for document preparation for ensuring availability of document in electronic form for registration;
- Issue of digitally signed document after registration;
- Scanning and attaching to the document the record of right (RoR) or *thandapper pakarppu* (maintained using *bhurekha* software) and FMB sketch of the land transacted (maintained using *collabland* software);
- Transfer of data to village offices for enabling automatic transfer of revenue registry;
- Collection of transfer fee for transfer of registry;
- Provision for e-payment (proposed in the budget 2013-14).

Appendix – XX

(Reference: Paragraph 5.12.7.3, bullet 4)

Details of delay in return of registered documents

Sl. No.	Name of District	Name of SRO	Total documents registered (March 2018)	Whether date of issue recorded in Open Pearl database	Whether date of issue recorded in manual issue register	Number of cases where documents issue date not identifiable in manual register	Registered documents issued in time (within 3 days)	Registered documents not issued in time	Range of delay in days
1	Idukki	Peerumed	452	No	Yes	78	10	364	1 to 45
2		Kattappana	572	No	Yes	412	52	108	1 to 70
3		Udumpanchola	343	No	Yes	64	81	198	1 to 9
4		Thodupuzha#	435	No	No	NR	NR	NR	NR
5	Palakkad	Palakkad#	683	No	No	NR	NR	NR	NR
6		Parli	265	No	Yes	0	0	265	1 to 36
7		Mannarkad	784	No	Yes	679	16	89	1 to 21
8		Kozhinjampara	242	No	Yes	0	9	233	1 to 14
9	Pathanamthitta	Pathanamthitta#	378	No	No	NR	NR	NR	NR
10		Kadapra	95	No	Yes	7	9	79	1 to 21
11		Perunadu*	170	Yes	No@	0	2	168	1 to 27
12		Pandalam#	350	No	No	NR	NR	NR	NR
13	Thiruvananthapuram	Pattom#	551	No	No	NR	NR	NR	NR
14		Kazhakuttom#	445	No	No	NR	NR	NR	NR
15		Navaikulam	268	No	Yes	85	7	176	1 to 31
16		Kattakada	286	No	Yes	180	45	61	1 to 10
Total			6,319			1,505	231	1,741	

* In case of SRO Perunadu the documents became ready for issue with a delay of 7 to 20 days in case of 168 documents as per database.

The date of return is neither recorded in OPEN PEARL database nor in manual issue register in these six SROs and the total number of documents registered were 2,842.

@ As the date of issue was already recorded in the database, it was not recorded in manual register.

Appendix – XXI

(Reference: Paragraph 5.12.7.4, bullet 5)

Details of payment of excess stamp duty

Sl. No.	Name of District	Name of SRO	Number of cases (March 2018)	Number of cases where excess SD paid	Excess amount (₹)
1	Idukki	Peerumedu	452	42	1,566
2		Kattappana	572	70	8,904
3		Udumpanchola	343	32	1,220
4		Thodupuzha	435	64	9,369
5	Palakkad	Palakkad	683	97	16,875
6		Parli	265	54	8,691
7		Mannarkad	784	113	14,615
8		Kozhinjampara	242	33	5,594
9	Pathanamthitta	Pathanamthitta	378	43	5,065
10		Kadapra	95	9	814
11		Pandalam	350	33	1,946
12	Thiruvananthapuram	Pattom	551	28	6,686
13		Kazhakuttom	445	47	6,639
14		Navaikulam	268	43	4,160
15		Kattakada	286	10	654
Total			6,149	718	92,798

Appendix – XXII

(Reference: Paragraph 5.12.7.7, bullet 1)

Delay in issue of Encumbrance Certificate (EC)

Sl. No.	Name of District	Name of SRO	Total number of EC applications received in March 2018	Number of ECs issued within 7 days	Number of ECs issued beyond 7 days	ECs not issued due to additional ownership, for want of information from other SROs etc.	Range of delay in issue of ECs referred in column 6 (days)
1	2	3	4	5	6	7	8
1	Idukki	Peerumedu	1,158	904	181	73	1 to 112
2		Kattappana	1,429	1,207	178	44	1 to 40
3		Udumpanchola	858	813	37	8	1 to 27
4		Thodupuzha	1,017	299	702	16	1 to 50
5	Palakkad	Palakkad	1,901	1,710	178	13	1 to 57
6		Parli	957	894	45	18	1 to 70
7		Mannarkad	1,436	1,360	53	23	1 to 69
8		Kozhinjampara	495	469	23	3	1 to 28
9	Pathanamthitta	Pathanamthitta	729	706	15	8	1 to 51
10		Kadapra	224	218	3	3	2 to 17
11		Perunadu	516	495	17	4	1 to 25
12		Pandalam	539	510	21	8	1 to 67
13	Thiruvananthapuram	Pattom	974	854	101	19	1 to 58
14		Kazhakuttom	930	898	21	11	2 to 67
15		Navaikulam	521	504	10	7	1 to 58
16		Kattakada	648	609	35	4	1 to 65
Total			14,332	12,450	1,620	262	

Appendix – XXIII

(Reference: Paragraph 5.12.8.4)

Details of Accounts A to H

Account Name	Purpose
Account A	Account of Stamp duty and Registration fee relating to documents registered in Book1 ¹ , Book3 ² and Book 4 ³
Account B	Account of miscellaneous fees (fee for private attendance, safe custody fees etc.)
Account C	Account of fees relating to Deficit Stamp duty and penalty, undisbursed pay and allowances, batta and travelling allowances for attendances at private residences and VAT realised on sale of priced forms
Account D	Account of the search fees and copying fees
Account F	Gist of all the various transactions conducted each day in a Sub Registry Office
Account G	Account of the number of documents admitted to registration, pending admission to registration, copied, uncopied, returned, unclaimed, applications for copies and encumbrance certificates accepted and complied with etc.
Account H	Daily account showing the total collection under each account and the total cash balance at the close of the day

¹ Book 1 - Register of non –testamentary documents, such as deeds relating to Sale, Partitions, Settlement etc., relating to immovable property.

² Book 3 - Register of wills and Authorities to adopt.

³ Book 4 - Miscellaneous register such as deeds relating to Power of Attorney etc.

Appendix – XXIV

(Reference: Paragraph 5.12.8.4, bullet 1)

Details of document value, Stamp duty and Registration fee of registered documents missing in the database

(₹ in lakh)

Sl. No.	Name of District	Name of SRO	Total number of documents registered as per mdocument table between 2013-18	Number of document missing in maccount table	Value of documents missing	SD missing	RF missing
1	Idukki	Peerumedu	17,526	2,363	6,539.87	238.34	118.39
2	Idukki	Katappana	19,804	2,775	5,496.27	180.47	86.79
3	Idukki	Udumpanchola	11,673	1,746	3,929.18	124.47	58.46
4	Idukki	Thodupuzha	15,742	725	239.47	10.30	6.99
5	Palakkad	Palakkad	37,177	3,886	9,364.11	404.05	168.67
6	Palakkad	Parli	15,383	2,025	4,051.20	128.64	67.90
7	Palakkad	Mannarkkad	34,846	103	339.53	9.99	5.53
8	Palakkad	Kozhinjampara	10,995	723	1,355.90	44.71	23.20
9	Pathanamthitta	Pathanamthitta	16,624	513	2,387.64	80.28	9.75
10	Pathanamthitta	Kadapra	5,725	71	291.17	8.63	4.60
11	Pathanamthitta	Perunad	9,165	2,239	5,996.64	151.76	84.18
12	Pathanamthitta	Pandalam	14,601	1,389	996.57	17.76	15.39
13	Trivandrum	Pattom	22,114	2,129	3,235.86	1,048.21	365.87
14	Trivandrum	Kazhakuttom	22,551	2,092	16,890.59	712.69	286.51
15	Trivandrum	Navaikulam	11,998	541	902.87	31.02	13.82
16	Trivandrum	Kattakada	11,415	122	204.68	3.66	3.10
Total			2,77,339	23,442	62,221.55	3,194.98	1,319.15

Appendix – XXV

(Reference: Paragraph 5.12.8.4, bullet 2)

Details of variation in document values, Stamp Duty and Registration Fee in the database due to duplicate, triplicate and/or incorrect database entries

(₹ in lakh)

Sl. No.	Name of district	Name of SRO	Total number of documents registered as per mdocument table between 2013-18	Total number of duplicate/ triplicate/ incorrect entries found in maccount table	Number of cases in which duplication/tri plication/ incorrect entries found in maccount table	Overstated/un derstated value of documents duplicated/ triplicated/ incorrect entries	Overstated/ understated stamp duty in database	RF overstated/ understate d in database
1	Idukki	Peerumedu	17,526	338	169	234.18	17.11	5.88
2		Udumpanchola	11,673	20	10	19.93	0.16	0.03
3		Thodupuzha	15,742	26	13	4,780.10	1.21	1.56
4	Palakkad	Palakkad	37,177	43	40	886.40	1.25	0.57
5		Mannarkkad	34,846	610	293	426.34	14.35	-9.45
6		Kozhinjampara	10,995	42	24	55.96	3.29	2.21
7	Pathanamthitta	Pathanamthitta	16,624	9,666	4,579	28,108.99	698.34	359.90
8		Kadapra	5,725	4,935	2,439	9,414.66	261.48	127.21
9		Pandalam	14,601	60	30	228.45	3.72	4.81
10	Thiruvanantha puram	Pattom	22,114	111	54	2,020.62	126.10	42.64
11		Kazhakuttom	22,551	176	87	18,723.53	52.79	27.92
12		Navaikulam	11,998	775	378	736.54	28.14	15.07
13		Kattakada	11,415	75	38	70.94	201.41	1.23
Total			2,32,987	16,877	8,154	65,706.64	1,409.35	579.58

Appendix – XXVI

(Reference: Paragraph 5.12.8.4, bullet 3)

Details of differences between Cash Book, Manual Accounts Registers and System Generated Accounts Registers.

(Amount in ₹)

Sl. No.	Name of District	Name of SRO	Accounts	Number of days in which Difference noticed	Amount collected as per Cash Book accounts (March 2018)	Amount collected as per manual registers (March 2018)	Amount collected as per system generated accounts (March 2018)	Net difference between Cash Book accounts and system generated accounts	Net difference between manual accounts and system generated accounts
1	Idukki	Thodupuzha	Account A	18	78,02,390	77,68,355	79,54,050	-1,51,660	-1,85,695
2		Peerumed	Account A	24	12,281	58,49,285	58,49,285	-58,37,004	0
3		Peerumed	Account B	4	10,650	10,650	8,550	0	2,100
4		Thodupuzha	Account B	16	14,700	4,150	11,350	3,350	-7,200
5		Thodupuzha	Account C	14	34,961	34,961	33,651	0	1,310
6		Peerumed	Account C	18	63,144	81,544	63,844	-700	17,700
7		Kattappana	Account C	22	97,925	97,925	74,630	23,295	23,295
8		Udumpanchola	Account C	22	1,78,320	1,78,320	1,55,280	0	23,040
9		Thodupuzha	Account D	6	1,80,125	1,79,925	1,80,125	0	-200
10	Palakkad	Parli	Account A	1	15,43,940	15,43,940	15,43,680	260	260
11		Kozhinjampara	Account A	11	0	19,76,693	20,28,353	-20,28,353	-51,660
12		Mannarkad	Account A	19	47,11,392	47,10,655	47,11,392	0	-737
13		Palakkad	Account A	21	1,11,59,217	1,14,58,662	1,11,59,217	0	2,99,445
14		Mannarkad	Account B	1	26,900	26,900	26,903	-3	-3
15		Palakkad	Account B	18	17,600	17,600	17,600	0	0
16		Mannarkad	Account C	15	8,923	8,923	6,300	2,623	2,623
17		Parli	Account C	19	16,120	16,120	2,800	13,320	13,320
18		Palakkad	Account C	20	1,42,047	1,42,047	1,14,350	27,697	27,697
19		Kozhinjampara	Account D	1	54,410	54,260	54,410	0	-150
20		Palakkad	Account D	4	4,93,705	4,93,355	4,93,705	0	-350
21		Parli	Account D	4	1,95,995	1,94,915	1,95,995	0	-1,080
22		Mannarkad	Account D	14	2,71,350	2,74,785	2,71,350	0	3,435
23	Pathanamthitta	Pathanamthitta	Account A	9	30,96,197	30,76,710	31,04,932	-8,735	-28,222
24		Pandalam	Account A	10	29,51,305	29,50,715	29,51,305	0	-590
25		Pandalam	Account B	5	11,000	11,000	11,000	0	0
26		Pathanamthitta	Account B	14	18,450	14,200	18,450	0	-4,250
27		Kadapra	Account C	3	9,720	9,720	6,960	2,760	2,760
28		Pandalam	Account C	4	5,308	5,308	4,100	1,208	1,208

Sl. No.	Name of District	Name of SRO	Accounts	Number of days in which Difference noticed	Amount collected as per Cash Book accounts (March 2018)	Amount collected as per manual registers (March 2018)	Amount collected as per system generated accounts (March 2018)	Net difference between Cash Book accounts and system generated accounts	Net difference between manual accounts and system generated accounts
29	Thiruvananthapuram	Perunadu	Account C	11	23,230	23,230	15,300	7,930	7,930
30		Pathanamthitta	Account C	15	31,815	3,037	29,675	2,140	-26,638
31		Pandalam	Account D	2	1,67,045	1,67,255	1,67,045	0	210
32		Pathanamthitta	Account D	6	1,39,800	1,39,670	1,39,800	0	-130
33		Kattakada	Account A	5	15,39,490	15,39,270	15,39,490	0	-220
34		Pattom	Account A	15	2,02,40,049	2,03,92,589	2,02,40,049	0	1,52,540
35		Kazhakuttom	Account A	16	1,02,51,440	1,02,41,906	1,02,42,225	9,215	-319
36		Navaikulam	Account A	19	10,07,303	9,12,168	10,07,303	0	-95,135
37		Pattom	Account B	2	23,970	23,970	23,970	0	0
38		Kazhakuttom	Account B	2	24,450	23,400	24,850	-400	-1,450
39		Navaikulam	Account B	5	6,770	7,770	7,550	-780	220
40		Navaikulam	Account C	9	28,725	28,725	24,270	4,455	4,455
41		Kazhakuttom	Account C	14	60,560	60,560	47,060	13,500	13,500
42		Pattom	Account C	17	2,55,408	2,55,408	2,30,768	24,640	24,640
43		Kattakada	Account C	20	33,085	33,085	23,570	9,515	9,515
44		Pattom	Account D	2	3,34,195	3,33,875	3,34,195	0	-320
45		Navaikulam	Account D	4	1,52,495	1,51,755	1,52,495	0	-740
46		Kazhakuttom	Account D	9	2,03,790	2,03,240	2,03,790	0	-550

Appendix XXVII

(Reference: Paragraph 5.13)

Loss of revehue due to non-registration of agreements entered into between flat/apartment owners and developers/builders

Sl. No.	Year	Document No.	Trans. Date	Doc. Amount in ₹	Regn. Fee in ₹	Stamp Duty in ₹	Village	Survey No.	Claimant	Claimant Address	Tower No/ Apartment No
1	2016	4586	31/12/2016	1,62,08,868	3,24,178	6,48,400	Ernakulam	843	Jahangir Ebrahimkutty	Kanjiramkuzhiyil	I/3C
2	2017	208	20/01/2017	1,44,89,100	2,89,782	5,79,600	Ernakulam	843	Mathew Joseph Thonikadavil	Thonikadavil	IV/12C
3	2017	209	20/01/2017	1,25,79,300	2,51,586	5,03,200	Ernakulam	843	Stephen Menachery George	Menachery	II/18C
4	2017	210	20/01/2017	2,47,39,868	4,94,798	9,89,600	Ernakulam	843	Sumith Mohan Cheeran	Cheerans House	II/16A
5	2017	211	20/01/2017	1,98,54,076	3,97,082	7,94,200	Ernakulam	843	Ravi John Mathai	4/1710	I/14D
6	2017	212	20/01/2017	1,71,19,076	3,42,382	6,84,800	Ernakulam	843	Sunitha Sara Alex	466/11 Defence Officers Enclave	I/7C
7	2017	213	20/01/2017	2,26,52,750	4,53,056	9,06,200	Ernakulam	843	Sebastian Madona Joseph	Madona House	III/12A
8	2017	214	20/01/2017	2,58,37,148	5,16,744	10,33,500	Ernakulam	843	Rajiv Zachariah	Vathollore	II/23A
9	2017	215	20/01/2017	1,78,25,800	3,56,516	7,13,100	Ernakulam	843	Chelakara Subramanian Venkiteswaran	B 307 Ashok Towers	IV/5D
10	2017	216	20/01/2017	2,18,03,181	4,36,064	8,72,200	Ernakulam	843	V P Vinod	Valayanchira	III/15B
11	2017	450	10/02/2017	2,00,13,800	4,00,276	8,00,600	Ernakulam	843	Perumal Gie Mathew	Mulamoottil Padippurackal	II/6D
12	2017	451	10/02/2017	3,07,57,725	6,15,156	12,30,400	Ernakulam	843	Joshua Easow	Alackal	I/18B
13	2017	452	10/02/2017	1,55,28,400	3,10,568	6,21,200	Ernakulam	843	V A Raviendran	Sree Krishna Leela	IV/20C
14	2017	453	10/02/2017	1,38,87,400	2,77,748	5,55,500	Ernakulam	843	Renji John	Pathackattil	IV/5C
15	2017	454	10/02/2017	1,66,02,708	3,32,056	6,64,200	Ernakulam	843	Liza Elizabeth Varghese	41/2271	III/2D

Sl. No.	Year	Document No.	Trans. Date	Doc. Amount in ₹	Regn. Fee in ₹	Stamp Duty in ₹	Village	Survey No.	Claimant	Claimant Address	Tower No/ Apartment No
16	2017	455	10/02/2017	2,32,24,250	4,64,486	9,29,000	Ernakulam	843	Philip Plamootil Joseph	Pulinchimootil Milly Villa	III/17A
17	2017	456	10/02/2017	2,12,94,866	4,25,898	8,51,800	Ernakulam	843	Yazir Parambathkandy Moideen	Parambathkandy	IV/18B
18	2017	457	10/02/2017	2,19,10,880	4,38,218	8,76,500	Ernakulam	843	P K Vijayakumar	Peraketh	I/17D
19	2017	556	20/02/2017	1,86,00,352	3,72,008	7,44,100	Ernakulam	843	Sudheendran alias Sudheendran Achuthan	Saguna Cottage	I/11C
20	2017	557	20/02/2017	2,45,11,268	4,90,226	9,80,500	Ernakulam	843	Shaju Devassykutty Thattil	Thattil	II/14A
21	2017	558	20/02/2017	1,50,90,800	3,01,816	6,03,700	Ernakulam	843	Dr Vinod V Thomas	P16 NITK Quarters	III/12C
22	2017	559	20/02/2017	1,59,00,630	3,18,014	6,36,100	Ernakulam	843	C G S Mani	27/401 NRI Complex Sea Wood Estates Ltd	II/16B
23	2017	560	20/02/2017	1,83,48,732	3,66,976	7,34,000	Ernakulam	843	Dr Sridhar Kalyanasundaram	H207 S And P Living Spaces Chennai	IV/6D
24	2017	561	20/02/2017	3,28,64,720	6,57,296	13,14,600	Ernakulam	843	Yohannan Daniel	Kurunkattil Gardens	I/22B
25	2017	562	20/02/2017	1,84,66,076	3,69,322	7,38,700	Ernakulam	843	Manu Venkitesh Kesavan	Gayathri	I/12C
26	2017	563	20/02/2017	1,92,71,260	3,85,426	7,70,900	Ernakulam	843	John Daniel	74 H Block	II/10C
27	2017	689	04/03/2017	2,20,39,888	4,40,798	8,81,600	Ernakulam	843	Manikantadas Vallikkat Thachaparambil	Madampath	I/23D
28	2017	690	04/03/2017	1,84,58,132	3,69,164	7,38,400	Ernakulam	843	Anit Abraham Antony	3838/37 Skyline Orion Park	IV/7D
29	2017	691	04/03/2017	1,96,52,780	3,93,056	7,86,200	Ernakulam	843	Dr Chinnamma George	Kadungamparambil	II/24C
30	2017	692	04/03/2017	2,53,15,940	5,06,320	10,12,700	Ernakulam	843	Kolody Madhavan Sudhakaran	Raj Bhavan	III/14B

Sl. No.	Year	Document No.	Trans. Date	Doc. Amount in ₹	Regn. Fee in ₹	Stamp Duty in ₹	Village	Survey No.	Claimant	Claimant Address	Tower No/ Apartment No
31	2017	693	04/03/2017	1,45,43,800	2,90,876	5,81,800	Ernakulam	843	Afsal Musaliar Jalaluddin	Maison Armitage	III/7C
32	2017	694	04/03/2017	1,99,21,904	3,98,440	7,96,900	Ernakulam	843	Siddharth Prashant	101 Gulmohar Building	I/13D
33	2017	695	04/03/2017	3,27,42,109	6,54,844	13,09,700	Ernakulam	843	Mohamed Iqbal Poovath Hassan	Poovath	I/24B
34	2017	696	04/03/2017	1,82,85,280	3,65,706	7,31,500	Ernakulam	843	Tinku V J	Valiyakunnam	III/17D
35	2017	697	04/03/2017	1,54,19,000	3,08,380	6,16,800	Ernakulam	843	Vinay Nair Harikumar	A26 Kanaka Nagar	III/15C
36	2017	698	04/03/2017	1,83,72,800	3,67,456	7,35,000	Ernakulam	843	Surej Babykutty John	Thunduvilayil	IV/10D
37	2017	732	07/03/2017	3,01,85,996	6,03,720	12,07,500	Ernakulam	843	H Ramdas Nayak	5C Skyline Amity Park	I/13B
38	2017	733	07/03/2017	1,95,73,800	3,91,476	7,83,000	Ernakulam	843	Isaac Cherian	7A2 Orchid Meadow	II/7A
39	2017	734	07/03/2017	1,48,81,160	2,97,624	5,95,300	Ernakulam	843	Koyakutty Nazar	36/1300B Judges Avenue	II/6D
40	2017	735	07/03/2017	2,36,19,728	4,72,396	9,44,800	Ernakulam	843	Dr N V Radhakrishnan	62/1806 Bhakti Vilas	II/6B
41	2017	736	07/03/2017	1,63,64,300	3,27,286	6,54,600	Ernakulam	843	Silvi Xavier Valliamukath	Sandhram	II/5C
42	2017	737	07/03/2017	1,79,60,581	3,59,212	7,18,500	Ernakulam	843	Dr Joseph Kurien	36/1741	I/6D
43	2017	738	07/03/2017	1,60,20,700	3,20,414	6,40,900	Ernakulam	843	Sheela Antony	3C Regency Manor	II/11C
44	2017	739	07/03/2017	1,68,56,516	3,37,132	6,74,300	Ernakulam	843	Saira Naushad	Wood Grove	II/9D
45	2017	740	07/03/2017	2,40,92,930	4,81,860	9,63,800	Ernakulam	843	M K Obaidulla	Shangri La	II/18B
46	2017	741	07/03/2017	1,89,87,628	3,79,754	7,59,600	Ernakulam	843	Vidya Prabhakaran Menon	Vrindavan Arthanatt	III/23C
47	2017	742	07/03/2017	1,58,28,480	3,16,570	6,33,200	Ernakulam	843	Minu Sebastian	Pynadath	II/19D
48	2017	792	10/03/2017	2,14,00,992	4,28,020	8,56,100	Ernakulam	843	Dilip Radhakrishnan	Aiswarya	I/24D
49	2017	793	10/03/2017	2,41,58,310	4,83,168	9,66,400	Ernakulam	843	Neethi Varghese	Nechupadam	III/17B
50	2017	794	10/03/2017	2,79,61,350	5,59,228	11,18,500	Ernakulam	843	Latha K Nair	Rohini	I/3B

Sl. No.	Year	Document No.	Trans. Date	Doc. Amount in ₹	Regn. Fee in ₹	Stamp Duty in ₹	Village	Survey No.	Claimant	Claimant Address	Tower No/ Apartment No
51	2017	795	10/03/2017	1,55,43,800	3,10,876	6,21,800	Ernakulam	843	Philip Jose Urasala	Oorasala	IV/11C
52	2017	796	10/03/2017	2,25,53,995	4,51,080	9,02,200	Ernakulam	843	Arun Jagadeesan Pillai	3E White Waters	II/23B
53	2017	797	10/03/2017	2,31,78,530	4,63,572	9,27,200	Ernakulam	843	Kuriappillil Parameswaran Jayalal	Kuriappillil	II/10B
54	2017	798	10/03/2017	1,42,15,600	2,84,312	5,68,700	Ernakulam	843	Samuel Thomas Managalasseril	S6 Compound Kristal Tiara	IV/8C
55	2017	799	10/03/2017	2,80,29,422	5,60,590	11,21,200	Ernakulam	843	Saju Paul	Palathullil	II/8A
56	2017	800	10/03/2017	1,49,60,900	2,99,218	5,98,500	Ernakulam	843	Dr Joseph Sebastian	Manickanamparambil	IV/9C
57	2017	807	10/03/2017	1,31,73,565	2,65,236	5,30,600	Ernakulam	843	Jacob Antony Kalloor	Kalloor	IV/6C
58	2017	820	13/03/2017	1,65,02,060	3,30,042	6,60,100	Ernakulam	843	Mathai Panachakalayil Thomas	A2/137 Paschim Vihar	III/19C
59	2017	821	13/03/2017	1,94,11,219	3,88,226	7,76,500	Ernakulam	843	Bibu Johny	Puthenpurayil	II/1D
60	2017	822	13/03/2017	1,81,10,240	3,62,206	7,24,500	Ernakulam	843	Anupama Rajan Babu	Panikassery	III/22C
61	2017	823	13/03/2017	2,70,64,252	5,41,286	10,82,600	Ernakulam	843	Kozhikkattil Bava Faisal	44/1211A	I/15B
62	2017	824	13/03/2017	2,48,93,030	4,97,862	9,95,800	Ernakulam	843	Kurian Varkey Nellikunnel	NMV 11/338	II/25B
63	2017	825	13/03/2017	1,55,96,228	3,11,926	6,23,900	Ernakulam	843	Sajini Thampi	Pandialackal	II/1C
64	2017	826	13/03/2017	3,01,94,750	6,03,896	12,07,800	Ernakulam	843	Lynus Kalister Vadassery	Vadassery	I/10B
65	2017	827	13/03/2017	2,30,94,966	4,61,900	9,23,800	Ernakulam	843	Balasubramoniam Kavumkal Rajagopalan	Kavumkal	IV/25B
66	2017	828	13/03/2017	1,46,68,600	2,93,372	5,86,800	Ernakulam	843	Dharmarajan Hariharan	C4 Ashoka Amoga	IV/3C

Sl. No.	Year	Document No.	Trans. Date	Doc. Amount in ₹	Regn. Fee in ₹	Stamp Duty in ₹	Village	Survey No.	Claimant	Claimant Address	Tower No/ Apartment No
67	2017	829	13/03/2017	3,52,89,132	7,05,784	14,11,600	Ernakulam	843	Shobha Gopinathan Nair	34/1039C	I/14A
68	2017	830	13/03/2017	1,94,90,868	3,89,818	7,79,700	Ernakulam	843	Raju Pattathil Sasidharan	Sundarsanam	III/24C
69	2017	831	13/03/2017	1,44,34,400	2,88,688	5,77,400	Ernakulam	843	Vivek Anilkumar Saraf	Saraf Apartments 52/6	III/6C
70	2017	832	13/03/2017	1,49,81,400	2,99,628	5,99,300	Ernakulam	843	Anand Venkatachalam	F3/10 Godrej Hillside Colony	IV/15C
71	2017	833	13/03/2017	2,93,60,640	5,87,214	11,74,500	Ernakulam	843	Nirmala Nair	Sea Shell House	I/6A
72	2017	834	13/03/2017	2,16,56,054	4,33,122	8,66,300	Ernakulam	843	Hazra Hadee	VII/375	IV/10A
73	2017	885	15/03/2017	3,35,42,164	6,70,844	13,41,700	Ernakulam	843	Samia Ayyaril Sidhik	8c Swapnil Enclave	I/19A
74	2017	886	15/03/2017	3,13,53,196	6,27,064	12,54,200	Ernakulam	843	Mibu Jose	2A Link Heritage	I/21B
75	2017	887	15/03/2017	1,51,06,200	3,02,124	6,04,300	Ernakulam	843	Thomas John	Mechankara	III/3C
76	2017	888	15/03/2017	1,73,26,936	3,46,540	6,93,100	Ernakulam	843	Subramania Iyer	Manjakal	II/7C
77	2017	889	15/03/2017	1,97,31,064	3,94,622	7,89,300	Ernakulam	843	Rosh Varghese	9C Skyline Topaz	I/7D
78	2017	890	15/03/2017	1,36,95,950	2,73,920	5,47,900	Ernakulam	843	Biju Thomas	Kunnel Vallyaveedu	II/3C
79	2017	891	15/03/2017	3,25,26,746	6,50,536	13,01,100	Ernakulam	843	Rajeev Rajagopal	Thiruvathira	I/22A
80	2017	892	15/03/2017	1,32,62,983	2,65,260	5,30,600	Ernakulam	843	Gemmy Joseph	Keezheth	II/7C
81	2017	893	15/03/2017	1,56,37,800	3,12,756	6,25,600	Ernakulam	843	Manoj Kumar Viswam	Krishna Kripa	IV/21C
82	2017	913	16/03/2017	1,82,31,960	3,64,640	7,29,300	Ernakulam	843	Venkataraman S	12 B Skyline Oak Wood Apartments	IV/14D
83	2017	914	16/03/2017	2,44,05,783	4,88,116	9,76,300	Ernakulam	843	Ambaresh Vedantam Murty	401 B Wing Tina Bliss	III/13B
84	2017	915	16/03/2017	1,83,81,405	3,67,630	7,35,300	Ernakulam	843	Teresa Antony Alangaden	1C Avenue Crest	IV/6B
85	2017	916	16/03/2017	2,00,61,936	401,240	8,02,500	Ernakulam	843	Binu Thomas Mathews alias Thomas Binu	Manappallil	II/22C
86	2017	917	16/03/2017	1,55,83,100	3,11,662	6,23,400	Ernakulam	843	Joseph Abraham	Thekkekara	IV/22C

Sl. No.	Year	Document No.	Trans. Date	Doc. Amount in ₹	Regn. Fee in ₹	Stamp Duty in ₹	Village	Survey No.	Claimant	Claimant Address	Tower No/ Apartment No
87	2017	918	16/03/2017	1,69,06,840	3,38,138	6,76,300	Ernakulam	843	Biju Cheriyan Oommen	Karimplavelil	IV/11D
88	2017	919	16/03/2017	2,20,81,250	4,41,626	8,83,300	Ernakulam	843	Kesavath Parambil Abdul Hameed	K P House 5/416	III/7A
89	2017	920	16/03/2017	2,02,54,480	4,05,090	8,10,200	Ernakulam	843	Nitin Singhal	F81 Jaga Puri	I/11D
90	2017	921	16/03/2017	1,99,16,700	3,98,334	7,96,700	Ernakulam	843	Deepa Mariam Joseph	Jessy Villa 17/17B	II/10A
91	2017	922	16/03/2017	1,99,37,304	3,98,748	7,97,500	Ernakulam	843	Bindu Elizabeth George	Mamootil	I/4D
92	2017	925	16/03/2017	1,96,94,666	3,93,894	7,87,800	Ernakulam	843	Xavior Puthen Parambil Joseph	Puthen Parambil	IV/4B
93	2017	931	17/03/2017	1,83,37,876	3,66,758	7,33,600	Ernakulam	843	Pullooruthikary Varkey Alexander	Pullooruthikary	I/9C
94	2017	932	17/03/2017	1,99,08,920	3,98,180	7,96,400	Ernakulam	843	Ambalathu Veetil Eravalappil Aminu	K P House	III/7B
95	2017	933	17/03/2017	2,24,24,150	4,48,484	8,97,000	Ernakulam	843	Thomas Abraham	805 Green Gardens	III/10A
96	2017	934	17/03/2017	2,09,45,400	4,18,908	8,37,900	Ernakulam	843	Aneena Paul	Kayyalath	II/19A
97	2017	935	17/03/2017	2,30,87,090	4,61,742	9,23,500	Ernakulam	843	Suraj Thomas	Pazhukkaniyil	II/11B
98	2017	936	17/03/2017	1,49,42,100	2,98,842	5,97,700	Ernakulam	843	Sabitha Ansari	Mini Home	IV/7C
99	2017	937	17/03/2017	1,93,07,076	3,86,142	7,72,300	Ernakulam	843	Thomas Kuriakose Chemnikara	Chennikara Ebenezer	I/9D
100	2017	962	18/03/2017	3,12,77,828	6,25,558	12,51,200	Ernakulam	843	Honey Antony	Koyithra	I/10A
101	2017	963	18/03/2017	1,71,91,280	3,43,826	6,87,700	Ernakulam	843	Asha Jose	75 Basha Street	III/7D
102	2017	964	18/03/2017	1,66,12,773	3,32,256	6,64,600	Ernakulam	843	Suresh Warriar	Ushus	III/21C
103	2017	965	18/03/2017	1,52,00,200	3,04,004	6,08,100	Ernakulam	843	Angelo Behin Justus	Smilin House	III/13C
104	2017	966	18/03/2017	2,12,36,892	4,24,738	8,49,500	Ernakulam	843	Sethu Madhavan Nair	Rajesh Bhavan	II/18D

Sl. No.	Year	Document No.	Trans. Date	Doc. Amount in ₹	Regn. Fee in ₹	Stamp Duty in ₹	Village	Survey No.	Claimant	Claimant Address	Tower No/ Apartment No
105	2017	967	18/03/2017	2,34,96,284	4,69,926	9,39,900	Ernakulam	843	Nikhil George Poonthottam	Poonthittathil	III/18B
106	2017	968	18/03/2017	1,93,74,904	3,87,500	7,75,000	Ernakulam	843	John Joseph	2 Pachayappas Hostel Road	I/8D
107	2017	969	18/03/2017	1,87,66,640	3,75,334	7,50,700	Ernakulam	843	Dr George Varghese Alias George C Varghese	Thundathil	II/10D
108	2017	970	18/03/2017	3,13,64,868	6,27,298	12,54,600	Ernakulam	843	Babu Kandamkulathy Lonappan	Kandamkulathy	I/20B
109	2017	971	18/03/2017	1,61,41,040	3,22,822	6,45,700	Ernakulam	843	Aju Abraham	Kochapillil	III/4C
110	2017	972	18/03/2017	1,92,30,900	3,84,618	7,69,300	Ernakulam	843	Priya Anil Kumar Varma	Sree Vihar	II/4A
111	2017	973	18/03/2017	2,15,08,204	4,30,166	8,60,400	Ernakulam	843	Cyriac Babu Joseph	1032 Casa Paradiso	II/23D
112	2017	974	18/03/2017	2,67,22,848	5,34,458	10,69,000	Ernakulam	843	Xavier Sebastian	C102 Ceebros Grayshott Bishop Garden Extn	II/22A
113	2017	975	18/03/2017	1,76,76,420	3,53,530	7,07,100	Ernakulam	843	Kannan V Gopinath	9C Heera Palace	II/13A
114	2017	977	20/03/2017	1,47,19,934	2,94,400	5,88,800	Ernakulam	843	Haseena Sadick	Alathattuparambil	III/17C
115	2017	978	20/03/2017	1,99,36,079	3,98,722	7,97,500	Ernakulam	843	Mariyambi Abdul Khader	Mezhukkattil	IV/23C
116	2017	979	20/03/2017	2,61,97,068	5,23,942	10,47,900	Ernakulam	843	Arun Kollenethu Thomas	Paranickal Green View	II/20A
117	2017	980	20/03/2017	1,32,62,982	2,65,260	5,30,600	Ernakulam	843	Anu Garg	18 Presteege Palmgreen Garden Villas	II/6C
118	2017	981	20/03/2017	1,82,40,304	3,64,808	7,29,700	Ernakulam	843	Sunil Kumar Pankajakshan	407C Venus Co Op Housing Society	III/8D
119	2017	982	20/03/2017	1,99,59,100	3,99,182	7,98,400	Ernakulam	843	Prathap Sukumaran	Karippurathu	II/2D

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120	2017	983	20/03/2017	2,10,66,266	4,21,326	8,42,700	Ernakulam	843	Thomas Jacob	Kalekattil	IV/16B
121	2017	984	20/03/2017	1,75,50,590	3,51,012	7,02,100	Ernakulam	843	Liju Sunil Vachaparambil	9A Silver Oak	II/6A
122	2017	985	20/03/2017	1,87,86,416	3,75,730	7,51,500	Ernakulam	843	Santhakumar Raghavan Pillai	Raadham	IV/23C
123	2017	986	20/03/2017	3,30,33,964	6,60,680	13,21,400	Ernakulam	843	Rajesh Venugopal Kumbalath	Anirudha	I/21A
124	2017	987	20/03/2017	1,57,47,200	3,14,944	6,29,900	Ernakulam	843	George Poonthottam	Poonthottathil	III/18C
125	2017	988	20/03/2017	2,06,18,110	4,12,694	8,25,000	Ernakulam	843	Sindha Percy Jacob	Thekkanattu	IV/7B
126	2017	1004	20/03/2017	1,47,62,600	2,95,252	5,90,600	Ernakulam	843	Jayajith Sreedharan	Padeetharayil House	II/13C
127	2017	1005	20/03/2017	1,32,62,982	2,65,260	5,30,600	Ernakulam	843	Jith John John	Kallupalam House	II/9C
128	2017	1006	20/03/2017	1,98,67,204	3,97,346	7,94,700	Ernakulam	843	Jabson Varghese	Kuzhivila Puthen Veedu	II/17D
129	2017	1007	20/03/2017	1,47,07,900	2,94,158	5,88,400	Ernakulam	843	Sulaiman Muhammad Haneef	Heritage Apartments	IV/14C
130	2017	1009	20/03/2017	2,59,51,448	5,19,030	10,38,100	Ernakulam	843	Satyan Abraham	Oasis	II/24A
131	2017	1010	20/03/2017	2,01,13,640	4,02,274	8,04,600	Ernakulam	843	Sureshvenunathan Kottapurath	Kottapurath	II/15D
132	2017	1011	20/03/2017	1,64,58,300	3,29,166	6,58,400	Ernakulam	843	Mathews Varghese	Thachedath	II/15C
133	2017	1012	20/03/2017	2,14,87,766	4,29,756	8,65,600	Ernakulam	843	Tini Mathews	Chellattu Madhu Bhavan	IV/21B
134	2017	1013	20/03/2017	1,87,42,572	3,74,852	7,49,800	Ernakulam	843	Gladson Jose	Palamittath	I/24C
135	2017	1014	20/03/2017	2,13,73,466	4,27,470	8,61,000	Ernakulam	843	Siva Prakash Kumar	Sreemangalathu	IV/20B
136	2017	1015	20/03/2017	1,68,84,960	3,37,700	6,75,400	Ernakulam	843	Biji Sukumar	Thandayamgattil	IV/9D
137	2017	1016	20/03/2017	2,18,65,280	4,37,306	8,74,700	Ernakulam	843	Vimala Hariharan	Sreekrishna	IV/23B
138	2017	1017	20/03/2017	2,23,85,459	4,47,710	8,95,500	Ernakulam	843	Vimala Hariharan	Sreekrishna	IV/23A

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139	2017	1018	20/03/2017	3,20,91,450	6,41,830	12,83,700	Ernakulam	843	Arvind Bansi	Door No Tc 36/1308	I/23B
140	2017	1019	20/03/2017	3,14,61,162	6,29,224	12,58,500	Ernakulam	843	M.R. Sreenivas Bhat	Memana	I/5A
141	2017	1020	20/03/2017	1,46,53,200	2,93,064	5,86,200	Ernakulam	843	Nowfal Salam	Pattathil	III/8C
142	2017	1021	20/03/2017	1,52,00,200	3,04,004	6,08,100	Ernakulam	843	Nowfal Salam	Pattathil	IV/17C
143	2017	1037	21/03/2017	2,29,49,930	4,59,000	9,18,000	Ernakulam	843	Keshavas Hospitality Pvt Ltd rep by its Director V K Muralidharan	202 Raheja Arcade	II/8B
144	2017	1038	21/03/2017	1,76,76,420	3,53,530	7,47,100	Ernakulam	843	Poovalil Govindan Nair Ramakrishnan	Peeyush	II/15A
145	2017	1039	21/03/2017	1,46,53,200	2,93,064	5,86,200	Ernakulam	843	Viswanath Sankara Warner	Vijaya Sadan	III/10C
146	2017	1040	21/03/2017	2,02,79,379	4,05,588	8,11,200	Ernakulam	843	Jiju George	Nechupadam	I/19D
147	2017	1041	21/03/2017	2,35,51,148	4,71,024	9,42,100	Ernakulam	843	Shaj Ulahannan Thayil	501 A Wing Deepali Cooperative Housing Society Limited	III/11A
148	2017	1042	21/03/2017	1,83,48,816	3,66,978	7,34,000	Ernakulam	843	Salim Eden Dar Al Salam	Thekkumparambath	I/19C
149	2017	1043	21/03/2017	2,22,38,527	4,44,772	8,89,600	Ernakulam	843	Ragesh Radhakrishnan Nair	A9 nanddham C H S	II/20B
150	2017	1044	21/03/2017	1,98,51,714	3,97,036	7,94,100	Ernakulam	843	Gokul Thotikamath	Ganges	III/10B
151	2017	1045	21/03/2017	2,65,75,846	5,31,518	10,63,100	Ernakulam	843	Sunoo Mathew Dan	103 Vijayeta	I/8B
152	2017	1046	21/03/2017	1,74,47,820	3,48,958	6,98,000	Ernakulam	843	Antony Thomas	Kottaram	II/11A
153	2017	1047	21/03/2017	2,39,32,910	4,78,660	9,57,400	Ernakulam	843	George Varkey Thalody	Thalody	II/22B
154	2017	1048	21/03/2017	1,80,03,028	3,60,062	7,20,200	Ernakulam	843	Koshy Philip	Pleasant Villa	II/5D
155	2017	1049	21/03/2017	2,09,06,504	4,18,132	8,36,300	Ernakulam	843	Aju Jacob	Nechuppadam	I/22D

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156	2017	1050	21/03/2017	2,42,30,090	4,84,602	9,69,300	Ernakulam	843	Jayakrishnan Nedunghat	Priya	II/21B
157	2017	1051	21/03/2017	3,03,31,896	6,06,638	12,13,300	Ernakulam	843	Nitha Mohankumar	Mazhuvancherry	I/14B
158	2017	1052	21/03/2017	2,92,70,328	5,85,408	11,70,900	Ernakulam	843	Thomachan Kalapura	Kizhakkal	I/17A
159	2017	1053	21/03/2017	1,76,74,828	3,53,498	7,07,000	Ernakulam	843	K J Varkey	1702 Apire Towers	III/20C
160	2017	1054	21/03/2017	1,79,77,560	3,59,552	7,19,200	Ernakulam	843	Thomas K Mathai	36/906	III/18D
161	2017	1055	21/03/2017	2,30,77,946	4,61,560	9,23,200	Ernakulam	843	Tina Mary George	A1 Nirmi Homes	II/12B
162	2017	1056	21/03/2017	2,01,71,620	4,03,434	8,06,900	Ernakulam	843	Saji Varkey Cherian	Purackal	I/18D
163	2017	1057	21/03/2017	1,65,21,990	3,30,440	6,60,900	Ernakulam	843	Meenu Antony	Kottaram	II/15B
164	2017	1058	21/03/2017	1,98,60,640	3,97,214	7,94,500	Ernakulam	843	Jolly Kurien Thekikandathil	Lavany Door No 3/974A	II/20D
165	2017	1059	21/03/2017	2,42,82,668	4,85,654	9,71,400	Ernakulam	843	Texcel Engineers Private Limited	Ganapathy Colony Anna Nagar East	II/12A
166	2017	1060	21/03/2017	1,58,95,140	3,17,904	6,35,900	Ernakulam	843	Lovely Joseph	Kottaram	II/13B
167	2017	1083	22/03/2017	2,22,69,720	4,45,396	8,90,800	Ernakulam	843	Lekshmi Seemanthini	Ponnattil	III/12B
168	2017	1084	22/03/2017	1,32,62,982	2,65,260	5,30,600	Ernakulam	843	Philip Idicula Regie	Pazhangeril Mandirom	II/14C
169	2017	1085	22/03/2017	2,17,86,080	4,35,722	8,71,500	Ernakulam	843	Sakeer Hussain	Aikkapadath	I/25D
170	2017	1086	22/03/2017	2,04,94,766	4,09,896	8,19,800	Ernakulam	843	Thomas John	Pavureth Villa	IV/11B
171	2017	1087	22/03/2017	1,55,28,400	3,10,568	6,21,200	Ernakulam	843	Saju Augustine	Kooran Kallukaran House	III/16C
172	2017	1088	22/03/2017	1,89,74,500	3,79,490	7,59,000	Ernakulam	843	Mathew P Thomas	Grace Villa	II/11D
173	2017	1089	22/03/2017	2,42,78,096	4,85,562	9,71,200	Ernakulam	843	Sheela Thomas	Parakkaran	III/9A
174	2017	1090	22/03/2017	3,62,65,474	7,25,310	14,50,700	Ernakulam	843	George Arakal Joseph alias George Joseph	A92 Riviera Retreat	I/20A

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175	2017	1091	22/03/2017	2,06,87,704	4,13,756	8,27,600	Ernakulam	843	Achma Asokan Foster	Thekekanampuram	I/20D
176	2017	1092	22/03/2017	2,47,47,998	4,94,960	9,90,000	Ernakulam	843	Thomas George Mullackal	301 Kristal Ruby	II/19B
177	2017	1093	22/03/2017	1,75,19,480	3,50,390	7,00,800	Ernakulam	843	Abraham Joseph	Vattathara	III/11D
178	2017	1094	22/03/2017	2,98,37,284	5,96,746	11,93,500	Ernakulam	843	Susmitha Subu	802 Nellai Heights	I/16B
179	2017	1095	22/03/2017	1,88,27,904	3,76,560	7,53,200	Ernakulam	843	Ashok Bhat M R	Memana	I/3D
180	2017	1096	22/03/2017	3,15,37,670	6,30,754	12,61,600	Ernakulam	843	K N Madhusoodanan	Sreenikethan	I/19B
181	2017	1097	22/03/2017	2,88,67,060	5,77,342	11,54,700	Ernakulam	843	Silvan Varghese	Silex 3/69	I/9B
182	2017	1098	22/03/2017	1,82,31,958	3,64,640	7,29,300	Ernakulam	843	Joseph Manak	Manak Kannankeril	I/9D
183	2017	1099	22/03/2017	2,35,93,325	4,71,868	9,43,800	Ernakulam	843	Nibu Mathew Varghese	Parayirikum Pokayil	III/20B
184	2017	1100	22/03/2017	1,73,44,440	3,46,890	6,93,800	Ernakulam	843	Marylin Johnson	Kodinjoor	IV/15D
185	2017	1101	22/03/2017	1,74,62,592	3,49,252	6,98,600	Ernakulam	843	Roy Kondoor Chacko	C28 Namaskar Apartments	IV/24C
186	2017	1102	22/03/2017	3,04,07,764	6,08,156	12,16,400	Ernakulam	843	Shaju Jose Thallath	806 C Kanjanjunga Apartments	I/3A
187	2017	1103	22/03/2017	2,36,35,730	4,72,716	9,45,500	Ernakulam	843	Bapoo Safeer Kavungada Basheer	Kavungada	II/14B
188	2017	1104	22/03/2017	1,53,25,000	3,06,500	6,13,000	Ernakulam	843	Porupunchail Cherian Abraham	Mayur Vihar Phase 2	III/5C
189	2017	1676	06/05/2017	1,88,69,476	3,77,390	7,54,800	Ernakulam	843	Arun Babu Panackal	Panackal	I/5D
190	2017	1961	31/05/2017	5,39,50,205	10,79,006	21,58,012	Ernakulam	843	Dr. Vallavanthara Joseph Sebastian	Flat No.14A Express Estate	IT/14B
191	2017	1962	31/05/2017	2,77,60,376	5,55,208	11,10,416	Ernakulam	843	Thomas Thysseril	Thysseril House	IT/7B
192	2017	2274	27/06/2017	3,92,67,820	7,85,358	15,70,716	Ernakulam	843	Navin Baby Mazhuvancherry	Mazhuvancherry	IT/7A
193	2017	2275	27/06/2017	3,62,63,108	7,25,264	14,50,528	Ernakulam	843	Augustine Renny Thomas	Vivarea 3103A	IT/21C
194	2017	2276	27/06/2017	5,20,93,055	10,41,862	20,83,724	Ernakulam	843	Akhila Sujith	2/103 Hakimi Niwas	IT/22B

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195	2017	2277	27/06/2017	3,08,83,385	6,17,668	12,35,336	Ernakulam	843	Roy Philip Sebastian	Panachayil	IT/8B
196	2017	2328	30/06/2017	3,89,01,116	7,78,024	15,56,048	Ernakulam	843	Iykkera Leela Mohandas	2003 Norita Towers	IT/24A
197	2017	2329	30/06/2017	3,13,26,365	6,26,528	12,53,056	Ernakulam	843	Thomas Markose	Mackal	IT/4B
198	2017	2330	30/06/2017	4,25,42,714	8,50,856	17,01,712	Ernakulam	843	Reghu Kumar Palayil Bhaskaran Pillai	Palayil	IT/11C
199	2017	2331	30/06/2017	5,32,24,819	10,64,498	21,28,996	Ernakulam	843	Bobby Thomas	Thomas Villa	IT/12B
200	2017	2332	30/06/2017	3,16,57,689	6,33,154	25,32,616	Ernakulam	843	Valiya Peedikakkal Mohammed Miandad	Valiya Peedikakkal	I/12B
201	2017	2333	30/06/2017	2,10,38,148	4,20,764	16,83,056	Ernakulam	843	Shrikant Pandey	B2/258A 32B Lane No 16	IV/14B
202	2017	2369	04/07/2017	4,22,27,300	8,44,546	16,89,092	Ernakulam	843	Hardeep Kaur Sagoo Berry	B4 Hautz Khas	IT/25A
203	2017	2370	04/07/2017	4,00,76,750	8,01,536	16,03,072	Ernakulam	843	Siby Kottarathil Thomas	Kottaram	IT/20C
204	2017	2472	12/07/2017	4,23,70,670	8,47,414	16,94,828	Ernakulam	843	Nandakumar K	TC 5/2527 3 TKV Nagar	IT/18C
205	2017	2520	15/07/2017	3,12,15,620	6,24,314	12,48,628	Ernakulam	843	Gopalakrishna Subraya Bhat	Kavanal	IT/11B
206	2017	2521	15/07/2017	3,92,62,206	7,85,246	15,70,492	Ernakulam	843	Srinivas Chidambaram	S283 Greater Kailash II	IT/12A
207	2017	2522	15/07/2017	5,02,91,620	10,05,834	20,11,668	Ernakulam	843	Julie Elizabeth Roy	Puthiaparambil	IT/24B
208	2017	2523	15/07/2017	3,82,12,940	7,64,260	15,28,520	Ernakulam	843	Sandhya Ashok	Aramathumadam	IT/7C
209	2017	2524	15/07/2017	4,03,63,490	8,07,270	16,14,540	Ernakulam	843	John Kurien	Melathethil	IT/4C
210	2017	2590	20/07/2017	3,79,40,537	7,58,812	15,17,624	Ernakulam	843	Suresh K Menon	B/7 Adinath Coop Housing Society	IT/16C
211	2017	2591	20/07/2017	4,25,14,040	8,50,282	17,00,564	Ernakulam	843	Joseph John Kottackal	7F DD Nest	IT/19C

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212	2017	2592	20/07/2017	3,11,04,875	6,22,098	12,44,196	Ernakulam	843	Geo Sea Food rep by its Mg Partner Kuttathiparambil George Lawrence	Door No 18/1905	IT/10B
213	2017	2593	20/07/2017	4,10,80,659	8,21,614	16,43,228	Ernakulam	843	Kattakath Syed Mohamed Rasheed	Kattakath Choolakada	IT/23A
214	2017	2594	20/07/2017	2,94,43,700	5,88,874	11,77,748	Ernakulam	843	Subash Chandran Nair	301 Vijaya Sree Durga Cooperative Housing Society	IT/5B
215	2017	2605	21/07/2017	4,62,80,176	9,25,604	18,51,208	Ernakulam	843	Nishad Azeem Konekkat Azeem	Lake Avenue	IT/18B
216	2017	2606	21/07/2017	4,03,63,490	8,07,270	16,14,540	Ernakulam	843	Ushasree Kunjulekshmi Amma Raghava Pillai	Hari Sree	IT/12C
217	2017	2607	21/07/2017	4,22,27,300	8,44,546	16,89,092	Ernakulam	843	Antony Pulikkal Verghese	Pulikkal	IT/25C
218	2017	2608	21/07/2017	4,06,50,230	8,13,006	16,26,012	Ernakulam	843	Rajeshwari Prabhakar	4 IRIS Kalyani Nagar	IT/24C
219	2017	2609	21/07/2017	3,86,74,910	7,73,500	15,47,000	Ernakulam	843	Jain Kuttappan Ayyappan	Thacheril	IT/9A
220	2017	2610	21/07/2017	3,76,50,207	7,53,006	15,06,012	Ernakulam	843	Annie Verghese	Paraikkamannil	IT/14C
221	2017	2611	21/07/2017	4,09,59,900	8,19,198	16,38,396	Ernakulam	843	Blue Water Foods Exports P Ltd MD Memana Ramachandra Sreenivasa Bhat	281/282 Industrial Area	IT/5C
222	2017	2617	22/07/2017	3,79,63,173	7,59,264	15,18,528	Ernakulam	843	Reeba Elizabeth Chacko	D-211 Century Park Apartments	IV/5A
223	2017	2817	07/08/2017	2,33,38,550	4,67,102	18,67,288	Ernakulam	843	Raju Nedumparambil Anthappan	Nedumparambil	III/18A
224	2017	2818	07/08/2017	2,49,10,050	4,98,532	19,93,008	Ernakulam	843	Jacob Kurian	Ayumala	III/23A

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225	2017	2838	09/08/2017	1,77,82,040	3,55,962	14,22,768	Ernakulam	843/N/I/L	Veena S Bhat	Memana	II/19C
226	2017	2879	11/08/2017	1,93,09,264	3,86,516	15,44,944	Ernakulam	843	Jose Devassy Pekkattil	Pekkattil	I/10D
227	2017	3421	28/09/2017	2,52,78,532	5,05,572	20,22,488	Ernakulam	843	Sunil Kumar N	Palaplackel	III/23B
228	2017	3422	28/09/2017	1,81,75,880	3,63,848	14,54,272	Ernakulam	843	Prasanna Pozhakadavil Damodaran	51/1166	III/9C
229	2017	3423	28/09/2017	2,27,21,230	4,54,426	18,17,704	Ernakulam	843	Iyoob V A alias Valiyaveettil Ali Iyoob	30/934 C	IV/17B
230	2017	4206	30/11/2017	2,70,25,868	5,40,518	21,62,072	Ernakulam	843	Oppo Electronics Kerala Pvt Ltd rep by its Director CEO Liang Mingjun	No.180 Capital Tower	III/22A
231	2017	4207	30/11/2017	2,39,85,031	4,79,702	19,18,808	Ernakulam	843	Oppo Electronics Kerala Pvt Ltd rep by its Director CEO Liang Mingjun	No.180 Capital Tower	III/22B
232	2017	4219	30/11/2017	2,36,33,444	4,72,670	18,90,680	Ernakulam	843	Mishal Thomas Mathew	Kadavumbagom	IV/12A
233	2017	4220	30/11/2017	2,33,29,406	4,66,590	18,66,360	Ernakulam	843	Mishal Thomas Mathew	Kadavumbagom	IV/12B
234	2017	4517	29/12/2017	2,30,46,856	4,60,938	18,43,752	Ernakulam	843	Rahul Gopinath	Kalayil	II/5B
235	2017	4518	29/12/2017	3,04,96,763	6,09,936	24,39,800	Ernakulam	843	Megha Hanil Das	Chettiparan	I/7B
236	2017	4519	29/12/2017	1,60,75,400	3,21,508	12,86,032	Ernakulam	843	Maresh Jaishankar	Pranam	IV/19C
237	2017	4538	30/12/2017	1,49,26,700	2,98,534	11,94,136	Ernakulam	843	Manish Kumar Gupta	Vrindavan	IV/16C
Total					11,06,13,796						

Appendix – XXVIII

(Reference: Paragraph 5.14, bullet 1)

Short collection of revenue due to misclassification of land

(Amount in ₹)

Sl. No.	Document No	Area in Are	Value at the rate of ₹ 1,12,500 per Are	Stamp duty due (6 %)	Stamp duty paid	Short payment of stamp duty	Regn. fee due (2%)	Regn. fee paid	Short payment of Regn. fee	Total short payment
1	3640/2015	148.12	1,66,63,500	9,99,810	2,00,500	7,99,310	3,33,270	66,880	2,66,390	10,65,700
2	3641/2015	153.79	1,73,01,375	10,38,083	2,08,000	8,30,083	3,46,028	69,300	2,76,728	11,06,810
3	3642/2015	158.65	1,78,48,125	10,70,888	2,15,000	8,55,888	3,56,963	71,530	2,85,433	11,41,320
4	3643/2015	146.50	1,64,81,250	9,88,875	2,00,000	7,88,875	3,29,625	66,580	2,63,045	10,51,920
5	3644/2015	151.36	1,70,28,000	10,21,680	2,05,000	8,16,680	3,40,560	68,220	2,72,340	10,89,020
6	3645/2015	159.86	1,79,84,250	10,79,055	2,16,000	8,63,055	3,59,685	72,080	2,87,605	11,50,660
7	3646/2015	161.48	1,81,66,500	10,89,990	2,18,500	8,71,490	3,63,330	72,780	2,90,550	11,62,040
8	3647/2015	113.72	1,27,93,500	7,67,610	1,53,600	6,14,010	2,55,870	51,280	2,04,590	8,18,600
9	3648/2015	99.96	1,12,45,500	6,74,730	1,35,000	5,39,730	2,24,910	45,080	1,79,830	7,19,560
10	3649/2015	97.54	1,09,73,250	6,58,395	1,32,000	5,26,395	2,19,465	43,980	1,75,485	7,01,880
Total										1,00,07,510