

***ANNEXURES  
AND  
GLOSSARY***

**Annexure I**  
**Paragraph 4.4**  
**(Short levy of duty due to undervaluation of properties)**

Name of the office	Document	Date of registration	Reasons for undervaluation	Violations under Schedule I-A of IS Act/Rules/C&IG's instructions
	Type (No. of documents)			
DR, Rangareddy (East)	Development Agreement (1)	March, 2014	Lower value was adopted for valuation whereas the same property was acquired at higher value.	Article 6B & IG's proceedings No.MV1/20363-A/90, dt. 10 August 1990
	Release deed (1)	January, 2014		Article 46 & IG's proceedings No.MV1/20363-A/90, dt. 10 August 1990
DR, Rangareddy (West)	Sale deed (4)	November 2012 to March 2014		Article 47 & IG's proceedings No.MV1/20363-A/90, dt. 10 August 1990
DR, Karimnagar	Sale deed (1)	May, 2013	Rate of land as per market value guidelines register was more than the rate adopted.	Article 47A & A.P.M.V. Guidelines Rules, 1998
SR, Chevella	Gift deed (2)	August, 2012		Article 29 & A.P.M.V. Guidelines Rules, 1998
SR, Golkonda	AGPA deed (1)	August, 2012		Article 6B & C&IG Memo No.S1/ 11217/2010, dated 22 November 2010
SR, Ibrahimpatnam	Sale deed (56)	February 2012 to March 2014		Article 47A & A.P.M.V. Guidelines Rules, 1998
SR, Narapally	Sale deed (2)	April, 2013		Article 47A & A.P.M.V. Guidelines Rules, 1998
SR, Nizamabad (Rural)	AGPA deed (1)	March, 2014		Article 6B & C&IG Memo No.S1/ 11217/2010, dated 22 November 2010
SR, Rajendranagar	Sale deed (1)	November, 2012		Article 47A & A.P.M.V. Guidelines Rules, 1998
SR, Uppal	Sale deed (4)	July 2012 to April 2013		Article 47A & A.P.M.V. Guidelines Rules, 1998
	AGPA deed (1)	April, 2013		Article 6B & C&IG Memo No.S1/ 11217/2010, dated 22 November 2010
	Gift settlement deeds (3)	April, 2012		Article 29 & A.P.M.V. Guidelines Rules, 1998
SR, Wanaparthy	AGPA deed (1)	January, 2014		Article 6B & C&IG Memo No.S1/ 11217/2010, dated 22 November 2010

Name of the office	Document	Date of registration	Reasons for undervaluation	Violations under Schedule I-A of IS Act/Rules/C&IG's instructions
	Type (No. of documents)			
DR, Hyderabad	Gift deed (2)	August, 2012	Structure rate as per market value guidelines register was not adopted.	Article 29 & A.P.M.V. Guidelines Rules, 1998
	Partition deed (1)	August, 2012		Article 40 & A.P.M.V. Guidelines Rules, 1998
DR, Rangareddy (West)	Sale deed (1)	March, 2014		Article 47A & A.P.M.V. Guidelines Rules, 1998
DR, Hyderabad (South)	Settlement deed (1)	April, 2013	Land value only considered and structure value of the property was omitted.	Article 49
SR, Rajendranagar	Sale deed (48)	April, 2012 to March, 2014	Total consideration paid by the vendees was not taken into consideration for levy of stamp duty.	Article 47A
SR, Kukatpally	Sale deed (1)	December, 2012	Higher rate as per market value guidelines register was not adopted and lesser market value of the property was adopted.	Article 47A
SR, Doodhbowli	Partition deed (1)	July, 2013	Value of separated share was computed short.	Article 40

**Annexure II**  
**Paragraph 4.5**

**(Short levy of stamp duty and registration fee due to misclassification of documents)**

Sl. No.	Registering authority	Nature of transaction	Document to be classified	Document actually classified		Short levy of duties (₹ in lakh)	Violations under IS Act/Rules/C&IG's instructions
				Type	No.		
1.	DR, Rangareddy (West)	Material alteration was done by changing floor and flat number.	Sale deed	Rectification deed	1	1.08	I.G's Proceedings No. S3/4371/83, dated 19 September 1984
		Firm property was distributed among partners.	Dissolution of partnership	Partition deed	1	6.85	Article 41-C
		Sale certificates were issued by Income tax recovery officer	Sale deed	Sale certificate	2	0.62	Article 16
2.	SR, Champapet	Possession of property was given to mortgagee.	Mortgage with possession deed	Mortgage deed	1	20.00	Article 35(a)
3.	SR, Chikkadpally	Consideration was received for giving GPA.	Agreement of Sale cum GPA	GPA	1	24.64	Article 6B
4.	SR Gandipet	Material alteration was done by changing floor and flat number.	Sale deed	Rectification deed	1	0.68	I.G's Proceedings No. S3/4371/83, dated 19 September 1984
5.	SR, Kalwakurthy	Release was executed for consideration.	Conveyance	Release deed	2	3.55	Article 20
		Parties to partition do not fall under the definition of family	Partition among other than family	Partition deed	1	0.76	Article 40
6.	SR, Karimnagar (Rural)	Sale certificate was issued by Indian Bank.	Sale deed	Sale certificate	1	4.39	Article 16
7.	SR, Kukatpally	Re-conveyance was misclassified as receipt.	Re-conveyance of mortgage deed	Receipt	2	2.33	Article 45(b)
8.	SR, Siddipet (Urban)	Partition cum ratification deed was misclassified as ratification deed.	Partition cum ratification deed	Ratification deeds	2	3.96	Article 40
9.	SR, Uppal	Mutation was done on the basis of Agreements of sale cum GPA.	Sale deeds	Agreement of Sale cum GPA	10	72.63	Article 47 A
10.	SR, Vallabhanagar	Possession of property and right to collect rents was given to mortgagee.	Mortgage with possession deed	Mortgage deed	2	32.50	Article 35(A)
11.	SR, Vikarabad	Firm property was distributed among partners.	Dissolution of partnership	Partition deed	1	10.22	Article 41(c)
<b>Total</b>					<b>28</b>	<b>184.21</b>	

**Annexure III**  
**Paragraph 4.10**  
**(Short levy of stamp duty on AGPAs)**

Sl. No.	Name of the office	No. of cases	Short levy of duties (₹ in lakh)
1.	DR, Hyderabad	7	7.82
2.	SR, Ibrahimpatnam	2	0.95
3.	SR, Vanasthalipuram	103	6.04
<b>Total</b>		<b>112</b>	<b>14.81</b>

**Annexure IV**  
**Paragraph 4.13**  
**(Short levy of duties on documents involving distinct matters)**

Sl. No.	Name of the office	No. of cases	Distinct matter	Short levy of duties (₹ in lakh)	Remarks
1.	DR, Hyderabad (South)	1	Partition involves Release of property.	3.90	It was mentioned in the recitals of the partition document registered in November 2012 that partition involved release of share in the property for a consideration. However, duties were not levied on the distinct matter of release.
2.	DR, Karimnagar	1	Dissolution of partnership involves partition	16.91	It was mentioned in the recitals of the document registered in December 2013 that partition of the property was also involved in addition to dissolution of partnership of firm. However, duties were not levied accordingly.
3.	SR, Malkajgiri	1	Partition involves settlement of the property and release	2.66	It was mentioned in the recitals of the partition document registered in March 2013 involved release of share and settlement of the property in addition to partition. However, duties were not levied on the distinct matters of release of share and settlement.
<b>Total</b>		<b>3</b>		<b>23.47</b>	

<b>GLOSSARY</b>
-----------------

AA	Assessing Authority
AC (CT)	Assistant Commissioner (Commercial Taxes)
ACTO	Assistant Commercial Tax Officer
ADMG/ADM&G	Assistant Director of Mines and Geology
AG	Accountant General
AGPA	Agreement of sale coupled with General Power of Attorney
AIG	Assistant Inspector General
ALF	Additional Licence Fee
AMC	Annual Maintenance Contract
AMV	Additional Market Value
AMVI	Assistant Motor Vehicles Inspector
AO	Audit Officer
AP SWAN	Andhra Pradesh State Wide Area Network
APBCL	Andhra Pradesh Beverages Corporation Limited
APGST	Andhra Pradesh General Sales Tax
APVAT	Andhra Pradesh Value Added Tax
BSO	Board's Standing Orders
CARD	Computer-aided Administration of Registration Department
CCLA	Chief Commissioner of Land Administration
CCT	Commissioner of Commercial Taxes
CDSC	Computerized Dealer Service Centre
CFST	Citizen Friendly Services of Transport Department
CGG	Centre for Good Governance
CIGR	Commissioner and Inspector General of Registration and Stamps
CMV Rules	Central Motor Vehicle Rules, 1989
CSC	Citizen Service Centre
CST	Central Sales Tax
CST (R&T) Rules	Central Sales Tax (Registration and Turnover) Rules, 1957
CTD	Commercial Taxes Department
CTO	Commercial Tax Officer
DC	Deputy Commissioner
DC (CT)	Deputy Commissioner (Commercial Taxes)
DCB	Demand Collection and Balance
DCTO	Deputy Commercial Tax Officer
DD	Demand Draft
DD	Draft Declaration
DDMG/DDM&G	Deputy Director of Mines and Geology
DGPA	Development Agreement cum General Power of Attorney

DIG	Deputy Inspector General
DLNC	District Level Negotiations Committee
DLPO	Division Level Panchayat Officer
DMG	Director of Mines and Geology
DMU	Debt Management Unit
DR	District Registrar
DTC	Deputy Transport Commissioner
E&RSA	Economic and Revenue Sector Audit
FEC	Final Eligibility Certificate
FM	Facility Management
GIS	Goods Information System
GO	Government Order
GP	Gram Panchayat
GPA	General Power of Attorney
IDEA	Interactive Data Extraction and Analysis
IR	Inspection Report
IS Act	Indian Stamp Act, 1899
IT	Information Technology
ITC	Input Tax Credit
JC	Joint Commissioner
LA	Land Acquisition
LA Act	Land Acquisition Act, 1894
LAO	Land Acquisition Officer
LPG	Liquified Petroleum Gas
LTU	Large Taxpayer Unit
MIS	Management Information System
MMDR Act	Mines and Minerals (Development and Regulation) Act, 1957
MRA	Mineral Revenue Assessment
MV Act	Motor Vehicles Act, 1988
MVI	Motor Vehicles Inspector
P&E	Prohibition and Excise
P&ES	Prohibition and Excise Superintendent
PAN	Permanent Account Number
PN	Preliminary Notification
PV	Preliminary Valuation
RCC	Reinforced Cement Concrete
RDO	Revenue Divisional Officer
RFP	Request for Proposal
RTA	Regional Transport Authority
RTO	Regional Transport Officer
SDC	Special Deputy Collector
SEZ	Special Economic Zone

SLNC	State Level Negotiations Committee
SMS	Short Message Service
SQL	Structured Query Language
SR	Sub Registrar
SRS	System Requirement Specifications
STAT	Sales Tax Appellate Tribunal
TC	Transport Commissioner
TCS	Tata Consultancy Services
TCS	Toddy Co-operative Society
TFT	Tree For Tappers
TIN	Taxpayer Identification Number
TMMC Rules	Telangana Minor Mineral Concession Rules, 1966
TMV Rules	Telangana Motor Vehicle Rules, 1989
TMVT Act	Telangana Motor Vehicles Taxation Act, 1963
TOT	Turnover Tax
URS	User Requirement Specifications
V&E	Vigilance and Enforcement
VAT	Value Added Tax
VATIS	Value Added Tax Information System
VCR	Vehicle Check Report
VRO	Village Revenue Officer
WEF	with effect from

©

**COMPTROLLER AND AUDITOR GENERAL OF INDIA**  
**2016**