

Presented in the House on 09th March, 2023

PUNJAB VIDHAN SABHA
PUBLIC ACCOUNTS COMMITTEE
(2022-23)

(214th Report)

ON THE

Appropriation Accounts of the Government of Punjab for the
year 2014-15 and the Report of the Comptroller and

Auditor General of India for the year 2014-15

(Revenue Receipts) relating to the

Revenue, Rehabilitation and

Disaster Management

Department



PUNJAB VIDHAN SABHA SECRETARIAT, CHANDIGARH-160001

MARCH, 2023

CONTENTS

	Page No.
1. Composition of the Public Accounts Committee	(iii)
2. Introduction	(v)
3. Report Revenue, Rehabilitation and Disaster Management Department (Revenue-Receipts)	(1-23)
4. Appendix Summary of Recommendations/Observations	(23-25)

COMPOSITION OF THE PUBLIC ACCOUNTS COMMITTEE
(Year 2022-23)

CHAIRMAN

1. Sardar Sukhbinder Singh Sarkaria

MEMBER

2. Shri Ajay Gupta
3. Shri Amit Rattan Kotfatta
4. *Miss Anmol Gagan Maan
5. Sardar Balkar Singh
6. Sardar Charanjit Singh
7. Sardar Devinderjeet Singh Laddi Dhose
8. Sardar Gurinder Singh Garry Warring
9. **Sardar Jai Krishan Singh
10. Shrimati Jeevan Jyot Kaur
11. Sardar Narinder Pal Singh Sawna
12. Sardar Sukhveer Singh Maisarkhana
13. Sardar Sukhwinder Singh Kotli

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** Doctor Vijay Singla

SABHA SECRETARIAT

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|----|-----------------------|----|-----------------|
| 1. | Shri Surinder Pal | .. | Secretary |
| 2. | Smt Amarjit Kaur | .. | Under Secretary |
| 3. | Sardar Davinder Singh | .. | Superintendent |

In pursuance of the motion passed by the Punjab Vidhan Sabha at its sitting held on 22th March, 2022, authorizing the Hon'ble Speaker, Punjab Vidhan Sabha to nominate the Members to serve on the Committee on Public Accounts for the year 2022-2023, the Hon'ble Speaker constituted the said Committee vide notification no. 1-P.A.C./2022-23/16, dated 17th May, 2022. Sardar Sukhbinder Singh Sarkaria, M.L.A. was appointed the Chairman of the Committee under Rule, 184 (1) read with Rule 207 of the Rules of Procedure and Conduct of Business in the Punjab Vidhan Sabha (Punjab Legislative Assembly) by the Hon'ble Speaker.

*Miss Anmol Gagan Maan, M.L.A. ceased to be the Member of the Public Accounts Committee on being elected as Cabinet Minister on 4th July, 2022.

**Sardar Jai Krishan Singh, M.L.A ceased to be Member of the Public Accounts Committee on his appointment as Deputy Speaker. The Hon'ble Speaker nominated Doctor Vijay Singla, M.L.A as Member of the Committee in place of Sardar Jai Krishan Singh under Rule 180(3) of the Rules of Procedure and Conduct of Business of the Punjab Vidhan Sabha to Serve on the Public Accounts Committee as member for the remaining period from July 13, 2022 to Year 2022-23.

INTRODUCTION

1. I, the Chairman of the Public Accounts Committee having been authorized by the Committee in this behalf, do present the 214th Report on the Appropriation Accounts of the Government of Punjab for the year 2014-15 and the Report of the Comptroller and Auditor General of India for the year 2014-15 (Revenue-Receipts) relating to the Revenue, Rehabilitation and Disaster Management Department.
2. The Appropriation Accounts and Report of the Comptroller and Auditor General of India (Revenue Receipts) referred to in Para-1 above was laid on the Table of the House on 14.03.2016
3. The Committee examined the paragraphs/notes relating to the Revenue, Rehabilitation Disaster Management Department appearing in the Appropriation Accounts and the Report of the Comptroller and Auditor General of India for the year referred to in Para 1 above. The Committee has finalized this Report based on the evidence tendered/written information furnished by the department.
4. The Committee has finalized this report after examination of the paragraphs relating to the Revenue, Rehabilitation and Disaster Management Department, Punjab at its sitting held on 22.12.2020 and finalized the report.
5. The summary of the recommendations/observations of the Committee is appended to this Report (Appendix). For facility of reference these have been printed in thick type in the body of the Report.
6. A brief record of the proceedings of each meeting of the Committee has been kept separately in the Punjab Vidhan Sabha Secretariat and the Committee held a total of 25 meetings during the year 2022-23.
7. The Committee approved the Report in its meeting held on January 30, 2023.
8. The Committee appreciates of the valuable assistance rendered by the Accountant General (Audit), Punjab, Chandigarh and his staff and officers of the Finance Department, Punjab, Chandigarh.
9. The Committee is also grateful to the Secretary, Punjab Vidhan Sabha and his staff for their valuable assistance and whole hearted co-operation.

Chandigarh:
30th January, 2023

Sukhbinder Singh Sarkaria,
Chairman.

Revenue, Rehabilitation and Disaster Management Department

(Year 2014-15)

1. Results of Audit

Page No. 61-62 Para No. 4.2 CAG's Report for the year 2014-15 (Revenue Receipts)
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The Committee noticed from the audit para that test check of the records of 110 units relating to Stamp Duty and Registration Fee during Year 2014-15 showed irregularities involving Rs. 145.89 crore in 25,163 cases, which broadly fall under the following categories:-

Table 4.1 (Rs in Crores)

Sr. No.	Categories	Number of Cases	Amount
1.	Non/short levy of stamp duty and registration fee due to misclassification of instruments	867	11.55
2.	Non levy of stamp duty on mortgage deeds/power of attorney	428	74.50
3.	Non levy of social infrastructure cess (SIC) and additional stamp duty	23,781	25.76
4.	Other irregularities	87	34.08
	Total	25,163	145.89

In the year 2014-15, the Department accepted non/short levy of stamp duty and registration fee and other deficiencies of Rs.398.64 lakh in 1,527 cases and issued demand, out of which Rs.0.05 lakh involved in three cases were pointed out in 2014-15 and rest in the earlier years. The Department further informed in 2014-15 that they had recovered Rs. 398.59 lakh in 1,524 cases pertaining to the earlier years. A few illustrative cases involving Rs. 18.87 crore are discussed in the succeeding paragraphs.

The department stated in its written reply dated 28.02.2017 that general observations have been made in this para regarding the number of cases and recoverable amount. There is no need of any special remark.

The Committee wanted to know whether any action has been taken by the department regarding the audit objections raised during the test check related to units. The Committee should be informed about the action taken in this regard.

The Department stated in its written reply dated 13.06.2019 that the government and this office have been writing to the registry offices from time to time regarding the objections raised by the audit party and the offices intimated that the recovery action is also being taken.

The audit representative brought to the notice of the Committee that a meeting was held last year also, in which paras of the year 2013-2014 were discussed. After the meetings, action was taken and recoveries were also made. Discussion of paras of the year 2014-15 were held in July 2018, then observations were also made. At that time, the directions were also issued by the Committee that what action has been taken. The Committee should be informed about it. At that time, action has been taken in some cases, but some cases are still lying in the same position. Out of the number of units audited by the audit, 110 units were audited in the year 2014-2015, 25163 cases were found in which the amount of Rs. 145.89 crore was involved. It was the observation of the Committee that the audit objections raised during the test check regarding the units, whether any action has been taken by the department regarding the audit objections or not? The Committee should be informed about the action taken in this regard. The reply received from the department stated that the government has issued instructions for the recovery of the units and for settling the objections raised by the audit. 6 years have passed till now. Whatever irregularities are there in them, the requisite action be taken so that the amount involved can be recovered and then the amount could be deposited in the account of the government.

The department representative intimated the Committee that there were 78 paragraphs in the year 2014-15, which states the position of the entire state. Out of 78 paragraphs, 26 paragraphs have either recovered or are exempted. If it is necessary to reconcile them then our A.G. Departments audit officers are ready to reconcile. There are 21 such cases in which action under 47-A is going on in which an amount of Rs.1 crore 28 lakhs is involved. Whereas there is no provision of limitation time period in any Act, which requires an amendment in the Act in order to prescribe a time bound limitation period. Action is in progress. Action under Section 47-A has to be initiated within three years and this action has been initiated by the ADC Collectors. Once those cases are decided, the amount will be recovered.

22 old cases are such which pending on with the Commissioner (Appeals) in which recovery efforts are also going on. Among them, the amount of 75 lakh 58 thousand 400 rupees is formed. There are 22 other such cases in which the recovery of Rs. 1 crore 14 lakh 58 thousand is involved and is being initiated. A meeting was held in the month of January. Even then the committee was assured that the action would be taken by the department and the action has also been taken by the department. Unfortunately, when the Covid disease hit in

March and the situation worsened, not much attention was paid to this aspect. Now again, letters have been issued to all DCs.

The Committee wanted to know the present status of the paragraphs then the departmental officer assured the committee that the latest status of the above paragraphs will be sent in writing to the committee at the earliest. The departmental officer told the Committee that there is no laxity on part of the department. Due to bad conditions, they could not pressurize the Tehsildars. It has been written to take action against the Tehsildar also. Action would be taken against the Tehsildars found delinquent.

The Committee wanted to know from the departmental representatives that whether the notices have been issued against the officers who are responsible? Action is also being taken against them. Some amount of money is also lying pending for the year 2012-13, the recovery of which is under process.

The Committee instructs the department that immediate action should be taken whenever audit points out or when it comes into the notice of the department. As the paragraphs of year 2012-13 and 2014-2015 have been discussed, then immediate action should have been taken on them so that the amount can be recovered and deposited into the account of the government. The Committee also directs that the ongoing action against the responsible officers should also be informed to the Committee and also state the action taken against them so far.

2. Short levy of stamp duty and registration fee due to misclassification of properties

Page No: 62 Para No: 4.3 CAG's Report for the year 2014-15 (Revenue Receipts)

The Committee noticed from the audit paragraph that stamp duty and registration fee of Rs. 2.11 crore was short levied in 20 cases due to misclassification of properties as agriculture instead of residential/commercial. Under the Punjab Stamp (Dealing of under-valued instruments) Rules, 1983 as amended in 2022, the Collector of a district in consultation with the Committee of Experts as defined thereunder, fixes the minimum market rate of land/properties locality-wise and category-wise in the district, for the purpose of levying stamp duty on the instrument of transfer of any property.

We noticed (March 2014 to January 2015) from the records of 11 Sub Registrars SRS Abohar, Barnala, Derabassi, Ferozepur, Kapurthala, Ludhiana (East), Ludhiana (West / Central),

Moga, Nabha and Samana (SRS) and two joint Sub- Registrars JSRS: Koomkalan and Maloud (JSRS) that 20 instruments of transfer of properties valuing Rs.31.88 crore were registered during 2012-14 at the value set forth in these instruments instead of Rs. 56.93 crore on the basis of minimum market rates of properties fixed by respective District Collectors for residential/commercial properties. The omissions were either due to misclassification of the properties as agriculture instead of residential /commercial or non-application of higher rates for particular locality/khasra numbers. Application of stamp duty on incorrect value of property resulted into short levy of stamp duty and registration fee of Rs. 2.11 crore.

The matter was reported to the Government /Department (October 2014 to April 2015), their replies were awaited (November 2015).

The Department stated through its reply dated 28.02.2017 that the efforts made for pending recoveries in various districts are as follows:-

Derabasi	760000	It has been informed by the Sub-Registrar that in this case the case has been decided by the Collector under Section 47-A of Indian Stamp Act, 1899 and efforts are put in practice to recover the deficiency as per the decision of the Collector.
Abhor	561440	The Sub-Registrar has intimated that this case is lying pending with the Commissioner, Ferozepur Mandal, Ferozepur.
Ferozepur	678400	The Sub-Registrar has intimated that this case is lying pending with the Commissioner, Ferozepur Mandal, Ferozepur.
Moga	610000	The Sub-Registrar has informed that this case has been referred to the Collector under Section 47-A of the Indian Stamp Act, 1989, which is pending.
Koomkalan	2026737	The Sub-Registrar has informed that this case has been referred to the Collector under Section 47-A of the Indian Stamp Act, 1899, which is pending.
Ludhiana (C)	719460	The Sub-Registrar has informed that this case has been referred to the Collector under Section 47-A of the Indian Stamp Act, 1899, which is pending.
Ludhiana (C)	719460	The Sub-Registrar has informed that this case has been referred to the Collector under Section 47-A of the Indian Stamp Act, 1899, which is pending.
Ludhiana (C)	885500	The Sub-Registrar has informed that this case has been referred to the Collector under Section 47-A of the Indian Stamp Act, 1899, which is pending.

Ludhiana (C)	710244	The Sub-Registrar has informed that this case has been referred to the Collector under Section 47-A of the Indian Stamp Act, 1899, which is pending.
Ludhiana (C)	670496	The Sub-Registrar has informed that this case has been referred to the Collector under Section 47-A of the Indian Stamp Act, 1899, which is pending.
Derabasi	635125	The Sub-Registrar has Informed that in this case the case has been settled by the Collector under Section 47-A of Indian Stamp Act, 1899 and efforts are being made to recover the deficiency as per the decision of the Collector.
Bathinda	504640	The Sub-Registrar has informed that this case has been referred to the Collector under Section 47-A of the Indian Stamp Act, 1899, which is pending.
Ludhiana(East)	507700	The Sub-Registrar has informed that this case is being referred to the Collector under Section 47-A of the Indian Stamp Act, 1899.
Barnala	1503500	The Sub-Registrar has informed that this case has been referred to the Collector under Section 47-A of the Indian Stamp Act, 1899, which is pending.
Maloud	568138	The Sub-Registrar has informed that this case has been referred to the Collector under Section 47-A of the Indian Stamp Act, 1899, which is pending.
Kapurthala	2173477	The Sub-Registrar has informed that efforts are being made for recovery.
Samana	1160600	The Sub-Registrar has informed that efforts are being made for recovery.
Ludhiana(East)	590490	The Sub-Registrar has informed that this case is being referred to the Collector under Section 47-A of the Indian Stamp Act, 1899.
Bathinda	4476000	The Sub-Registrar has informed that this case has been referred to the Collector under Section 47-A of the Indian Stamp Act, 1899, which is pending.
Nabha	527423	The Sub-Registrar has informed that this case has been referred to the Collector under Section 47-A of the Indian Stamp Act, 1899, which is pending.
Nabha	84550	The Sub-Registrar has informed that this case has been referred to the Collector under Section 47-A of the Indian stamp Act, 1899, which is pending.
Total	21073380 (2.11 Cr.)	

The Committee recommends the department to fix the time frame of 3 months for the recovery of due amount and the action taken by the department in the cases in which the recovery has not yet been made? The Committee should be intimated and the copies of the challans related to the cases in which exemption has been given should also be attached and sent to the Committee.

The Committee also wants that no registration of under value should be made below the stamp duty and a check mechanism should be made for the same, so that full recovery can be done as per the stamp duty rules and as per the audit inspection there should be no violation of the rules. The Committee should be intimated within 3 months about the action taken on the same.

The department stated in its written reply dated 13.06.2019 that the efforts made for pending recovery in various districts are as follows:-

Derabassi	760000	Sub-Registrar Derabassi has informed that recovery efforts are being made after the orders of Collector, SAS Nagar.
Abhor	561440	Sub-Registrar, Abhor has informed that exemption has been given by the Collector in this case.
Ferozepur	678400	Sub-Registrar, Ferozepur has informed that after the decision of the Commissioner Ferozepur Mandal in this case, the recovery efforts are being carried out.
Moga	610000	Sub-Registrar, Moga has informed that recovery efforts are being made after the orders of Collector.
Koomkalan	2026737	Sub-Registrar, Koomkalan has informed that this case is lying pending with the Collector under Section 47-A of the Indian Stamp Act, 1899.
Ludhiana (C)	719460	Sub-Registrar, Ludhiana (c) has informed that the Collector has been given exemption in this case.
Ludhiana (C)	719460	Sub-Registrar, Ludhiana (c) has informed that this case is lying pending with the Collector under Section 47-A of the Indian Stamp Act, 1899.
Ludhiana (C)	885500	Sub-Registrar, Ludhiana (c) has informed that this case is lying pending with the Collector under Section 47-A of the Indian Stamp Act, 1899
Ludhiana (C)	710244	Sub-Registrar, Ludhiana (c) has informed that the recovery has been made.

Ludhiana (C)	670496	Sub-Registrar, Ludhiana (c) has informed that the recovery has been made.
Derabassi	635125	Sub-Registrar, Derabassi has informed that recovery efforts are being made following the orders of the Collector
Bathinda	504640	Sub-Registrar, Bathinda has informed that this case is lying pending with the Collector under Section 47-A of the Indian Stamp Act, 1899.
Ludhiana(East)	507700	Sub-Registrar, Ludhiana(East) has informed that this case is being referred to the Collector under Section 47-A of the Indian Stamp Act, 1899.
Barnala	1503500	Sub-Registrar, Barnala has informed that exemption has been granted by the Collector in this case.
Maloud	568138	Sub-Registrar, Maloud has informed that recovery efforts are being made following the orders of the Collector.
Kapurthala	2173477	Sub-Registrar, Kapurthala has informed that efforts for the recovery are being carried out.
Samana	1160600	Sub-Registrar, Samana has informed that efforts for the recovery are being carried out.
Ludhiana(East)	590490	Sub-Registrar, Ludhiana(East) has informed that these cases are being sent to the Collector under Section 47-A of Indian Stamp Act, 1899.
Bathinda	4476000	Sub-Registrar, Bathinda has informed that this case is lying pending with the Commissioner Mandal Commissioner, Faridkot.
Nabha	527423	Sub-Registrar, Nabha has informed that this case is lying pending with the Collector under Section 47-A of Indian Stamp Act, 1899.
Nabha	84550	Sub-Registrar, Nabha has informed that this case is lying pending with the Collector under Section 47-A of Indian Stamp Act, 1899.

The department representative informed the Committee that as far as the mechanism is concerned the NGDRS system is operating in computerization now, with this there can be no deficiency from now on stamp duty. We are now linking the NGDRS system with computerized land records. Due to this, all the attention of the department is engaged in carrying out that main project. With this, the transfer will be done along with the registry. The departmental representative assured that copies of the orders and receipts in this regard will be sent to the Committee as soon as possible.

The department representative intimated the Committee that all the cases of district Ludhiana Central are pending with the ADC under 47-A. The departmental representative also told the Committee that regarding the framing of time limit, the department will take up the matter with the Govt. on priority basis with reference to the proceeding of today's meeting so that more revenue can be collected and the copies of the details of these recoveries will be verified within the two days and be sent to the audit and the Committee will also be informed.

The Committee feels that as the cases are pending under 47-A, it takes many years to be finalized. This all happens as there is no time limit. As Haryana State has fixed the time limit. On that basis, Punjab State can also fix the time limit. Many paragraphs have been lying pending for 10-10 years, lot of revenue of the Govt. is involved in it.

Therefore, the Committee recommends to the department that the department should consider amending the relevant Act and fix the time limit of the pending cases so that such cases do not remain in the state of limbo.

The Committee also recommends that a report of the action taken by the Govt. against the negligent employees shall be sent to the Committee and the details of the exempted recovery orders should also be sent to the Committee and the pending recovery should be expedited.

3. Irregular remission of Stamp Duty and Registration Fee

Page No: 63 Para No: 4.4 CAG's Report for the year 2014-15 (Revenue Receipts)

The Committee noticed from the audit paragraph that stamp duty and registration fee of Rs. 59.67 lakh was irregularly remitted in contravention of Government instructions.

Punjab Government remitted (February 1981) stamp duty and registration fee chargeable on instruments of conveyance by sale or gift in favour of the charitable institutions for charitable purposes. In order to rule out mis-utilization of this exemption by the charitable institutions, the Government issued instructions (May 2010) that such remission was to be confirmed by the District Collector (DC) who would determine whether the transfer of immovable property in favor of the charitable institution was eligible for exemption from the levy of stamp duty/registration fee or not. Under Section

3(C) of the Indian Stamp Act, 1989, Social Security Fund in the form of additional stamp duty leviable at the rate of three percent was also chargeable in respect of every instrument of immovable properties falling within the municipal limit.

We noticed (May 2014 to June 2014) from the records of three Sub-Registrars Amritsar-1, Bathinda and Patiala for the year 2013-14 that six instruments of transfer of immovable properties were registered with the consideration of Rs. 9.85 crores as set forth in the deeds. These instruments were registered in favour of charitable institutions during 2013-14 without levying stamp duty/registration fee, assuming that the transfer was for charitable purposes. The prior certification of the DC required to be obtained in such cases was not

obtained which was in contravention of Government instructions stated *ibid*. This resulted in irregular remission of stamp duty and registration fee of Rs. 59.67 lakh. The matter was brought to the attention of the Government/Department. (December 2014 and January 2015); their replies were awaited (November 2015).

The Department in its reply dated 28.02.2017 stated that the above mentioned pending recovery in various districts is as follows:-

Patiala	1083355	The Sub-Registrar informed that the case has been referred to the Collector under Section 47-A of the Indian Stamp Act, 1899, which is pending.
Bathinda	300000	The Sub-Registrar informed that this case has been referred to the Collector under Section 47-A of the Indian Stamp Act, 1899, which is pending.
Bathinda	300000	The Sub-Registrar informed that this case has been referred to the Collector under Section 47-A of the Indian Stamp Act, 1899, which is pending.
Amritsar-I	1714700	The Sub-Registrar informed that this case has been referred to the Collector under Section 47-A of the Indian Stamp Act, 1899, which is pending.
Amritsar-I	200886	The Sub-Registrar informed that this case has been referred to the Collector under Section 47-A of the Indian Stamp Act, 1899, which is pending.
Amritsar-I	2367670	Sub-Registrar has informed that recovery efforts are being made.
Total	5966611	

The Committee wanted to know that the Stamp duty which is levied on charitable institutions at a waived or reduced rate that should be clarified to the Committee. Alongwith this, the Committee also wants to know what system is being followed in the neighboring states regarding charitable institutions and whether any time limit has been fixed by the

department under Section 47-A? The Committee should be intimated about the latest position in this regard.

The department stated in its reply dated 13.06.2019 that stamp duty is absolutely exempted to charitable institutions as far as fixing the time limit for decision in the case of 47-A is concerned. As this action is Quasi Judicial, it cannot be time bound. The status of cases relating to this paragraph is as follows:-

Patiala	1083355	The Sub-Registrar, Patiala informed that recovery efforts are being made after the orders of the Collector.
Bathinda	300000	The Sub-Registrar, Bathinda informed that recovery efforts are being made after the orders of the Collector.
Bathinda	300000	The Sub-Registrar, Bathinda informed that recovery efforts are being made after the orders of the Collector.
Amritsar-I	1714700	The Sub-Registrar, Amritsar-1 informed that this case is pending with the Collector under Section 47-A of Indian Stamp Act 1899.
Amritsar-I	200886	The Sub-Registrar, Amritsar-1 informed that this case is pending with the Collector under Section 47-A of Indian Stamp Act 1899.
Amritsar-I	2367670	The Sub-Registrar, Amritsar-1 informed that this case is pending with the Collector under Section 47-A of Indian Stamp Act 1899.

The audit representative brought to the notice of the Committee that charitable institutions are exempted from stamp duty, but a condition has been imposed that the concerned D.C. would verify whether it is a charitable institution or not? An additional 3% of stamp duty in this regard is levied as social security fund, which is not exempted. The audit officers brought to the notice of the Committee that 6 institutes were registered at the cost of Rs. 9.85 crore on which stamp duty of Rs. 59.67 lakh was to be levied and it was not recovered as a result, the government suffered loss.

The Committee wanted to know from the Government officers the reasons for waiving off the additional 3% stamp duty. The department officers in this regard intimated the Committee that the reason for this may be a misunderstanding to the concerned officer, due to which this amount was not recovered and now this amount will be recovered under 47-A.

The Committee feels that after referring the case under 47-A by the department, there is no certification that the case has been received by the concerned office or not? Along with this, the audit officers intimated the Committee that the vouchers for the recovery of Rs. 3 lakh sent by the department to the audit were not legible, due to which those vouchers could not be verified. In this regard the department officer intimated the Committee that he will verify

whether the concerned offices have received the cases under 47-A or not and also a fresh copy of the recovered vouchers be sent to them. Along with this, he also stated that out of these six cases, one case has been recovered, two cases are being tried to be recovered and three cases of Amritsar are pending under 47-A.

The Committee directs the department to verify these cases whether the concerned offices have received cases under Section 47-A of the Act 1899 or not. The details of one of the six cases in which recovery has taken place should be sent to the Committee and in those cases where action is being taken for recovery, the Committee should be informed about the action taken in this regard. The Committee also wants that cases under 47-A should be considered time bound cases on the analogy of Haryana State and time bound decision should be taken in such cases.

4. Non- levy of Social Security Fund and Social Infrastructure Cess

Page No: 63-64 Para No: 4.5 CAG's Report for the year 2014-15 (Revenue- Receipts)

The Committee noticed from the audit paragraph that failure to comply with the Government Instructions resulted in non-levy of Social Infrastructure Cess and Social Security fund of Rs. 1.71 crore in 32 cases.

Punjab Government vide notification (February 2005) levied Social Security Fund at the rate of three percent on every instrument mentioned in entry 23 of Schedule 1-A provided such an instrument is for transfer of properties situated within the jurisdiction of Municipality/Corporation or within the area of five kilometers from the outer limit of Municipality/Corporation as may be specified by the Collector. Further, Punjab Government vide notification (February 2013) amended the Indian Stamp Act, 1899 in its application to the State of Punjab by inserting Section 3-D which provided inter alia, that every instrument mentioned in entry 23 of Schedule 1-A chargeable with duty under Section 3-B and 3-C, shall in addition to such duty be also chargeable with such cess at the rate of one percent, as is specified in schedule 1-C. The cess shall be paid by memos of Stamp or Stamp papers bearing the inscription "Social Infrastructure Cess" (SIC) and was required to be levied at once.

(A) We noticed (April 2014 to December 2014) from the records of eight Sub Registrars Amritsar-I, Amritsar-II, Barnala, Bathinda, Ludhiana (West), Mohali, Patiala and Sunam (SRs) and Joint Sub-Registrars, Majri for the year 2013-14 that 18 deeds with consideration of Rs. 25.45 crore were executed between April 2013 and March 2014 without charging SSF and SIC. As these instruments were for transfer of properties which were either situated within Municipality/Corporation or within five kilometers of the outer limit of Municipality/Corporation SSF and SIC was required to be levied on the transactions as per

notification ibid. Failure to comply with Government instructions resulted in non-levy of SSF and SIC amounting to Rs. 99.84 lakh.

(B) We noticed (April 2014 to November 2014) from records of four Sub-Registrars SR Amritsar-I, Jalandhar-I, Khanna and Nawanshahr (SRs) and two joint Sub-Registrars JSR Majri, Tanda (JSRs) for the year 2012-14 that SIC amounting to 71.21 lakh at the rate of one percent of total consideration of Rs. 71.21 crore of 14 deeds executed between February 2013 and March 2014 was not levied on the instruments as was required to be levied as per the notification mention ibid. It resulted in non-levy of SIC amounting to Rs. 71.21 lakh.

The matter was reported to the Government/Department (August 2014 to April 2015); their replies were awaited (November 2015).

The Department stated in its written reply dated 28.02.2017 that efforts made for pending recovery in various districts are as following:-

Mohali	944480	It was informed by the Sub-Registrar that this case has been referred to the Collector under Section 47-A of Indian Stamp Act 1899, which is pending.
Amritsar-II	1764000	It was informed by the Sub-Registrar that lack of 1% Social infrastructure cess on transfer deed has been calculated wrongly by the audit department. However, this matter is under consideration of the department that whether the Stamp duty on transfer deed is chargeable or not as per legal aspect?
Amritsar-II	1522800	It was informed by the Sub-Registrar that lack of 1% Social infrastructure Cess on transfer deed has been calculated wrongly by the audit department, However, this matter is under consideration of the department that whether the Stamp duty on transfer deed in chargeable or not as per legal aspect?
Amritsar-II	1105140	It was informed by the Sub-Registrar that lack of 1% Social infrastructure Cess on transfer deed has been calculated wrongly by the audit department, However, this matter is under consideration of the department that whether the Stamp duty on transfer deed is chargeable or not as per legal aspect?
Amritsar-II	500940	It was informed by the Sub-Registrar that lack of 1% Social infrastructure Cess on transfer deed has been calculated wrongly by the audit department, However, this matter is under consideration of the department that whether the Stamp duty on transfer deed is chargeable or not as per legal aspect?

Bathinda	309200	It was informed by the Sub-Registrar that this case has been referred to the Collector under Section 47-A of Indian Stamp duty Act 1899, which is pending.
Majri	298031	It was informed by the Sub-Registrar that recovery has been done for it.
Patiala	327720	It was informed by the Sub-Registrar that this case has been referred to the Collector under Section 47-A of Indian Stamp Act 1899, which is pending.
Patiala	237600	It was informed by the Sub-Registrar that this case has been referred to the Collector under Section 47-A of Indian Stamp Act 1899, which is pending.
Amritsar-I	60600	It was informed by the Sub-Registrar that this case has been referred to the Collector under Section 47-A of Indian Stamp Act 1899, which is pending.
Amritsar-I	60600	It was informed by the Sub-Registrar that this case has been referred to the Collector under Section 47-A of Indian Stamp Act 1899, which is pending.
Amritsar-I	80800	It was informed by the Sub-Registrar that this case has been referred to the Collector under Section 47-A of Indian Stamp Act 1899, which is pending.
Amritsar-I	285000	It was informed by the Sub-Registrar that this case has been referred to the Collector under Section 47-A of Indian Stamp Act 1899, which is pending.
Barnala	212000	It was informed by the Sub-Registrar that this case has been referred to the Collector under Section 47-A of Indian Stamp Act 1899, which is pending.
Barnala	212000	It was informed by the Sub-Registrar that this case has been referred to the Collector under Section 47-A of Indian Stamp Act 1899, which is pending.
Sunam	738500	It was informed by the Sub-Registrar that this case has been referred to the Collector under Section 47-A of Indian Stamp Act 1899, which is pending.`
Sunam	738500	It was informed by the Sub-Registrar that this case has been referred to the Collector under Section 47-A of Indian Stamp Act 1899, which is pending.`
Ludhiana West	586200	It was informed by the Sub-Registrar that this case has been referred to the Collector under Section 47-A of Indian Stamp Act 1899, which is pending.`
Total	9984111 (99.85)	

Jalandhar-I	354180	It was informed by the Sub-Registrar that concerned party has gone abroad. Information regarding outstanding amount has been given to the party and arrest warrant has also been issued.
Amritsar-I	2508000	It was informed by the Sub-Registrar that recovery is being done in this regard.
Khanna	203350	It was informed by the Sub-Registrar that this case has been referred to the Collector under Section 47-A of Indian Stamp Act 1899, which is pending.
Majri	534650	It has been informed by the Sub-Registrar that recovery has been made.
Majri	373750	It has been informed by the Sub-Registrar that amount of Rs. 100000/- out of 373750/- has been recovered.
Majri	371109	It was informed by the Sub-Registrar that recovery has been made of this amount.
Majri	320000	It was informed by the Sub-Registrar that efforts are being made to recover the amount.
Majri	314500	It was informed by the Sub-Registrar that efforts are being made to recover the amount.
Majri	300000	It was informed by the Sub-Registrar that recovery has been made of this amount.
Majri	292719	It was informed by the Sub-Registrar that efforts are being made to recover the amount.
Majri	278031	It was informed by the Sub-Registrar that recovery has been made of this amount.
Majri	224688	It was informed by the Sub-Registrar that recovery has been made of this amount.
Majri	240000	It was informed by the Sub-Registrar that recovery has been made of this amount.
Majri	806000	It has been informed by the Sub-Registrar that entry has been made in the Revenue Record regarding balance amount.
Total	7120976	
	(71.21 Lakh)	

The Committee stated to the Department that instructions which are issued by the Government from time to time regarding non - levy of social security fund and infrastructure cess, are issued mostly late by the department.

The Committee recommends the departments to not to circulate late the instructions issued by the Government. Responsibility of a senior officer be fixed with regard to this so that such does not happen in future and the Committee be apprised of the latest position in this regard.

The Committee wanted to know about position of recovery from the Department. Apart from this due amount be recovered as soon as possible, copies of the challan of the recovery be sent to the Committee. Cases which are pending before the Collector, efforts be made to settle it earlier. The department stated its written reply dated 13.06.2019 that the department will assure that instruction issued by the department be circulated on time and responsibility of a senior officer will be fixed on Govt. level in this regard. As far as action taken on paras is concerned, it is as under:-

Mohali	944480	It has been informed by the Sub-Registrar, Mohali that this case is pending with the Collector under Section 47-A of Indian Stamp Act 1899.
Amritsar-II	1764000	It has been informed by the Sub-Registrar, Amritsar-2 that lack of 1% Social Infrastructure cess has been calculated wrongly by the audit department and this fee is not chargeable on transfer deed. So this shortfall pointed out is wrong, it has been written to the Deputy Commissioner to settle this shortfall.
Amritsar-II	1522800	It has been informed by the Sub-Registrar Amritsar-2 that lack of 1% Social Infrastructure cess has been calculated wrongly by the audit department and this fee is not chargeable on transfer deed. Therefore this shortfall pointed out is wrong, it has been written to the Deputy Commissioner to settle this shortfall.
Amritsar-II	1105140	It has been informed by the Sub-Registrar that lack of 1% Social Infrastructure cess has been calculated wrongly by the audit department and this fee is not chargeable on transfer deed. Therefore this shortfall has been pointed out wrongly, it has been written to the Deputy Commissioner to settle this shortfall.
Amritsar-II	500940	It has been informed by the Sub-Registrar that lack of 1% Social Infrastructure cess has been calculated wrongly by the audit department and this fee is not chargeable on transfer deed. Therefore this shortfall has been pointed out wrongly, it has been written to the Deputy Commissioner to settle this shortfall.

Bathinda	30920	Sub-Registrar, Bathinda intimated that in this case exemption has granted by the Collector.
Majri	298031	Sub-Registrar, Majri intimated that this amount has been recovered.
Patiala	327720	Sub-Registrar, Patiala intimated that exemption has been granted by the Collector in this case.
Patiala	237600	It has been informed by the Sub-Registrar, Patiala that this amount has been recovered.
Amritsar-I	60600	It has been informed by the Sub-Registrar, Amritsar-2 that this case is pending with the Collector under Section 47-A of Indian Stamp Act 1899.
Amritsar-I	60600	It has been informed by the Sub-Registrar, Amritsar-2 that this case is pending with the Collector under Section 47-A of Indian Stamp Act 1899.
Amritsar-I	80800	It has been informed by the Sub-Registrar, Amritsar-2 that this case is pending with the Collector under Section 47-A of the Indian Stamp Act 1899.
Amritsar-I	285000	It has been informed by the Sub-Registrar, Amritsar-2 that this case is pending with the Collector under section 47-A of the Indian Stamp Act 1899.
Barnala	212000	It has been informed by the Sub-Registrar, Barnala that exemption has been granted by the Collector in this case.
Barnala	212000	Sub-Registrar, Barnala intimated that efforts are being done for recovery in this case after orders of Collector.
Sunam	738500	It has been informed by the Sub-Registrar, Sunam that this case is pending in the Hon'ble Punjab & Haryana High Court.
Sunam	738500	It has been informed by the Sub-Registrar, Sunam that this case is pending in the Hon'ble Punjab & Haryana High Court.
Ludhiana West	586200	It has been informed by the Sub-Registrar, Ludhiana West that this case is pending with the Collector under section 47-A of the Indian Stamp Act 1899.
Jalandhar-I	354180	It has been informed by the Sub-Registrar Jalandhar that party has gone abroad. Entry has been made in the Revenue record. Arrest warrant has been issued.
Amritsar-I	2508000	It has been informed by the Sub-Registrar, Amritsar that this amount has been recovered.
Khanna	203350	It has been informed by the Sub-Registrar Khanna that this case in pending with the Collector under Section 47-A of the Indian Stamp Act 1899.

Majri	534650	It has been informed by the Sub-Registrar, Majri that this amount has been recovered.
Majri	373750	It has been informed by the Sub-Registrar, Majri that amount of Rs. 100000/- has been recovered out of the total amount of Rs. 373750/-.
Majri	371109	It has been informed by the Sub-Registrar, Majri that this amount has been recovered.
Majri	320000	It has been informed by the Sub-Registrar that effort are being made to recover the amount.
Majri	314500	It has informed by the Sub-Registrar, Majri that efforts are being made to recover the amount.
Majri	300000	It has been informed by the Sub-Registrar, Majri that this amount has been recovered.
Majri	292719	It has been informed by the Sub-Registrar, Majri that efforts are being made to recover said amount.
Majri	278031	It has been informed by the Sub-Registrar, Majri that the amount has been recovered.
Majri	224688	It has been informed by the Sub-Registrar, Majri that the amount has been recovered.
Tanda	240000	It has been informed by the Sub-Registrar, Tanda that the amount has been recovered.
Nawanshahar	806000	It has been informed by the Sub-Registrar, Nawanshahar that entry has been made in the Revenue record in this regard.

The audit representative brought into the notice of the Committee that instructions had been issued by the Government in the year 2005 that 3% Social Security fund will be recovered on transfer deed of every instrument falling under the Municipal limit and as per notification of the Government of the year 2013, 1% extra infrastructure cess was also to be recovered, but during audit it was also noticed that neither Social Security fund nor Social infrastructure cess has been recovered on transfer deed of instruments in 32 cases, as a result a loss of Rs. 1.71 crore has occurred.

Audit also brought into the notice of the Committee that recovery has also been made by the Sub-Registrar Patiala, Tanda, Majri and Amritsar, but no documentary proof has been received by the audit in this regard. They also informed that few cases are also pending under Section 48 and 47-A of Indian Stamp Act and some cases have been exempted from recovery. No copy of orders has been presented before the audit by the department in this regard and apart from this due recovery was not done by this department properly.

The Departmental official stated to the Committee that all documentary proofs will be sent to the Committee and audit within one week regarding recovery made so far and the copy of orders regarding cases which are pending under Section 48 and 47-A of Indian Stamp Act and the cases in which the recovery has been exempted will be sent to the Committee.

The Committee instructs the department that documentary proof regarding recovery made from Sub-Registrar Tanda, Patiala, Majri and Amritsar be sent to the Committee and audit together with the details of cases pending under Section 48 and 47-A of Indian Stamp Act and copy of orders be also sent to the Committee regarding exemption given in some cases.

Recovery which is pending be made at the earliest and apprised to the Committee with documentary proofs.

The Committee also instructs the department that the Committee be apprised after taking due action against negligent officers.

5. Non-levy of Stamp Duty and Registration fee on Mortgage deeds

Page No: 65 Para No: 4.6 CAG's Report for the year 2014-15 (Revenue- Receipts)
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The Committee noticed from the audit paragraph that Mortgage deeds were executed and registered for securing loan for development purposes (other than agriculture purpose) without levying Stamp Duty and Registration fee of Rs. 12.06 crore in three cases.

Punjab Government exempted (June 2001) stamp duty and registration fee leviable on instruments executed by a person for securing loan from bank, co-operative society or banking institution to meet the expenditure on any of the items specified in connection with agriculture purposes or purposes allied to it. Further, as per Government instructions (August 2009), if the loan is secured from the bank for non-agriculture purpose, stamp duty at the rate of four percent and registration fee at the rate of one percent of the amount secured is leviable.

We noticed (September 2014) from the records of Sub-Registrar, Ludhiana (East) that three instruments of mortgage deed were executed and registered in favour of Municipal Corporation, Ludhiana in 2013-14 for securing loan of Rs. 300 crore from Canara Bank for development purposes (other than agriculture purposes) without levying Stamp Duty and Registration fee which was irregular as per notification Ibid. Thus, stamp duty and registration fee of Rs. 12.06 crore was required to be levied on the amount secured.

The matter was reported to the Government/Department (March 2015); their replies were awaited (November 2015).

The department stated in its written reply on 28.02.2017 that efforts which have been made for pending recovery in various district is as below:-

Ludhiana (East)	4.02	It has been informed by the Sub-Registrar that this case has been referred to the Collector under Section 47-A of Indian Stamp Act, 1899, which is pending.
Ludhiana (East)	4.02	It has been informed by the Sub-Registrar that this case has been referred to the Collector under Section 47-A of Indian Stamp Act, 1899, which is pending.
Ludhiana (East)	4.02	It has been informed by the Sub-Registrar that this case has been referred to the Collector under Section 47-A of Indian Stamp Act, 1899, which is pending.
Total	12.06	

The Committee is not satisfied with the reply of the Department, due recovery be made immediately and responsibility of the officers be fixed who have not levied Stamp duty on mortgage deed. The department stated in its written reply vide dated 13.06.2019 that efforts made for pending recovery in various districts is as follows:-

Ludhiana (East)	4.02	It has been informed by the Sub-Registrar Ludhiana (East) that these cases are being referred to the Collector under Section 47-A of Indian Stamp Act, 1899.
Ludhiana (East)	4.02	It has been informed by the Sub-Registrar Ludhiana (East) that these cases are being referred to the Collector under Section 47-A of Indian Stamp Act, 1899.
Ludhiana (East)	4.02	It has been informed by the Sub-Registrar Ludhiana (East) that these cases are being referred to the Collector under Section 47-A of Indian Stamp Act, 1899.

Audit representative brought into the notice of the Committee that this case is concerned with Ludhiana district. Deed had been executed for (securing) loan of Rs. 300 crore from Canara Bank in the year 2013-14, whether it was also exempted. It has also been referred under Section 47-A. There is Rs. 12.06 crore stamp duty due to date. Case of Rs. 12 crore has also been referred to 47-A which is not eligible.

The departmental official stated to the Committee that if Tehsildar referred it on its own behalf then his intention is good. If he referred it after pointed out by the audit then he is negligent and the department official assured the Committee that such negligence should not have happened and they will check this negligency on their own level.

The Committee wants to know that where this negligence happened and who is responsible for it? The Committee be intimated in this regard. Strict action be taken against the responsible officials and apprise the Committee about action taken.

6. Short levy of Stamp Duty

Page No: 66-67
Para No: 4.8
CAG's Report for the
year 2014-15
(Revenue- Receipts)

The Committee noticed from the audit para that stamp duty of Rs. 7.99 lakh was short levied in 14 cases on Power of Attorneys registered in favour of the persons, who did not fall in the ambit of their family members as defined in the Govt. notification.

Punjab Government vide its notification (30 July 2013) amended entry no. 48 of Schedule 1-A of the India Stamp Act, 1899 and levied stamp duty at the rate of two percent applicable with immediate effect on a Power of Attorney (PA) executed to give right to a person to sell any immovable properties to a person other than family members. Family member will include spouse, child, parents, siblings, grandparents and grand-children. Stamp duty is to be charged on the amount of consideration or on the amount calculated on collector rate in respect of the property mentioned in the instruments, whichever is higher.

We noticed (April, August and September 2014) from the records of the three Sub-Registrars Derabassi, Ludhiana (East) and Ludhiana (West) that 14 POAs were registered in which the persons gave right to sell their properties to persons who did not fall in the ambit of their family members as defined in the above cited notification. Stamp duty of Rs. 0.14 lakh was charged against the leviable duty of Rs. 7.99 lakh. It resulted in short levy of stamp duty of Rs. 7.85 lakh .

The matter was reported to the Government/Department (January and February 2015); Sub-Registrar, Derabassi replied that recovery of Rs. 1.43 lakh i.e. Rs. 141277 + Interest Rs. 2200= 143477 in respect of six cases had been made. Replies of Govt./ Deptt. in other cases were awaited.

The department stated in its reply dated 28.02.2017 that efforts made for making pending recovery in various districts are as below:-

Derabassi	9555	It has been informed by the Sub-Registrar that this amount has been recovered.
Derabassi	11670	It has been informed by the Sub-Registrar that this amount has been recovered.
Derabassi	9555	It has been informed by the Sub-Registrar that this amount has been recovered.

Derabassi	9555	It has been informed by the Sub-Registrar that this amount has been recovered.
Derabassi	15200	It has been informed by the Sub-Registrar that this amount has been recovered.
Derabassi	87942	It has been informed by the Sub-Registrar that this amount has been recovered.
Ludhiana (East)	242426	It has been informed by the Sub-Registrar that this case has been referred to the Collector under Section 47-A of Indian Stamp Act 1899, which is pending.
Ludhiana (West)	221070	It has been informed by the Sub-Registrar that this case has been referred to the Collector under Section 47-A of Indian Stamp Act 1899, which is pending.
Derabassi	97200	It has been informed by the Sub-Registrar that this case has been referred to the Collector under Section 47-A of Indian Stamp Act 1899, which is pending.
Derabassi	3500	It has been informed by the Sub-Registrar that this case has been referred to the Collector under Section 47-A of Indian Stamp Act 1899, which is pending.
Derabassi	29000	It has been informed by the Sub-Registrar that this case has been referred to the Collector under Section 47-A of Indian Stamp Act 1899, which is pending.
Derabassi	34000	It has been informed by the Sub-Registrar that this case has been referred to the Collector under section 47-A of Indian Stamp Act 1899, which is pending.
Derabassi	3515	It has been informed by the Sub-Registrar that this case has been referred to the Collector under Section 47-A of Indian Stamp Act 1899, which is pending.
Derabassi	13400	It has been informed by the Sub-Registrar that this case has been referred to the Collector under Section 47-A of Indian Stamp Act 1899, which is pending.
Total	7853398	

The Committee instructs the department that action taken regarding cases which have been referred to the Collector under Section 47-A, be apprised to the Committee. The department stated in its reply dated 13.06.2019 that efforts made regarding making pending recovery in various districts are as below:-

Derabassi	9555	It has been informed by the Sub-Registrar, Derabassi that this amount has been recovered.
Derabassi	11670	It has been informed by the Sub-Registrar, Derabassi that this amount has been recovered.
Derabassi	9555	It has been informed by the Sub-Registrar, Derabassi that this amount has been recovered.
Derabassi	9555	It has been informed by the Sub-Registrar, Derabassi that this amount has been recovered.
Derabassi	15200	It has been informed by the Sub-Registrar, Derabassi that this amount has been recovered.
Derabassi	87942	It has been informed by the Sub-Registrar, Derabassi that this amount has been recovered.
Ludhiana (East)	242426	It has been informed by the Sub-Registrar, Ludhiana (East) that these cases have been sent to the Collector under Section 47-A of Indian Stamp Act 1899.
Ludhiana (West)	221070	It has been informed by the Sub-Registrar, Ludhiana (West) that efforts are being made for recovery.
Derabassi	97200	It has been informed by the Sub-Registrar, Derabassi that exemption has been given by the Collector in this case.
Derabassi	3500	It has been informed by the Sub-Registrar, Derabassi that efforts are being made for recovery.
Derabassi	29000	It has been informed by the Sub-Registrar, Derabassi that efforts are being made for recovery.
Derabassi	34000	It has been informed by the Sub-Registrar, Derabassi that exemption has been given by the Collector in this case.
Derabassi	3515	It has been informed by the Sub-Registrar, Derabassi that efforts are being made for recovery.
Derabassi	13400	It has been informed by the Sub-Registrar, Derabassi that efforts are being made for recovery.

Audit representative brought into the notice of the Committee that right of sale or power of attorney of immovable property will be given to only blood relations as per the notification of the year 2013 of the Punjab Government in which 2% Stamp duty will be levied Stamp duty will be charged as per collector rates for giving Power of Attorney in other cases. It has also come into the notice of the Committee that Power of Attorney has been given to those persons in 14 cases who were not blood relations and from those the Stamp duty of Rs. 7.99 lakh was supposed to be recovered. Only Rs. 7.99 lakh was recovered from them and resultantly a loss of Rs. 7.85 lakh occurred to the government.

The department official stated to the Committee that recovery of 6 cases has been made and documentary proof will be submitted to the audit. Exemption has been given by the Collector in one case of DeraBassi and a case of Ludhiana (East) in pending under 47-A. The Department official also stated to the Committee that earlier only daughter and son were included in the list of blood relations, but it has been amended three times and grandchildren have also been included in the list of blood relations after a long time. Many wrong cases have been registered ever after issuance of instructions and recovery cases are going on and the cases under which the recovery has been made, the receipt will be submitted to the audit after

verification and some cases are lying pending under Section 47-A, the efforts are being made for recovery in three to four cases.

The Committee recommends the department that when audit is conducted only a few districts are covered but recoveries like this can also be made in other districts.

So the Committee also recommends to the department to examine the number of pending cases of recovery in entire State on its own level alongwith the amount of due recovery, separately, and report of the same be sent to the Committee.

Revenue, Rehabilitation and Disaster Management Department

APPENDIX

**SUMMARY OF RECOMMENDATIONS/OBSERVATIONS OF THE
COMMITTEE ON PUBLIC ACCOUNTS COMMITTEE**

Sr. No.	Page No.	Paragraph of the Report	Recommendations/Observations
1	2	3	4
1	1&3	1	<p>(i) The Committee instructs the department that immediate action should be taken whenever audit points out or when it comes into the notice of the department. As the paragraphs of year 2012-13 and 2014-2015 have been discussed, then immediate action should have been taken on them so that the amount can be recovered and deposited in to the account of the government. The Committee also directs that the ongoing action against the responsible officers should also be informed to the Committee and also state the action taken against them so far.</p>
2	6&8	2	<p>(i) The Committee recommends the department to fix the time frame of 3 months for the recovery of due amount and the action taken by the department in the cases in which the recovery has not yet been made? The Committee should be intimated and the copies of the challans related to the cases in which exemption has been given should also be attached and sent to the Committee.</p> <p>The Committee also wants that no registration of under value should be made below the stamp duty and a check mechanism should be made for the same, so that full recovery can be done as per the stamp duty rules and as per the audit inspection there should be no violation of the rules. The Committee should be intimated within 3 months about the action taken on the same.</p> <p>(ii) The Committee feels that as the cases are pending under 47-A, it takes many years to be finalized. This all happens as there is no time limit. As Haryana State has fixed the time limit. On that basis, Punjab State can also fix the</p>

			<p>time limit. Many paragraphs have been lying pending for 10-10 years, lot of revenue of the Govt. is involved in it.</p> <p>Therefore, the Committee recommends to the department that the department should consider amending the relevant Act and fix the time limit of the pending cases so that such cases do not remain in the state of limbo.</p> <p>The Committee also recommends that a report of the action taken by the Govt. against the negligent employees shall be sent to the Committee and the details of the exempted recovery orders should also be sent to the Committee and the pending recovery should be expedited.</p>
3	9,10&11	3	<p>(i) The Committee wanted to know that the Stamp duty which is levied on charitable institutions at a waived or reduced rate that should be clarified to the Committee. Alongwith this, the committee also wants to know what system is being followed in the neighboring states regarding charitable institutions and whether any time limit has been fixed by the department under Section 47-A? The committee should be intimated about the latest position in this regard.</p> <p>(ii) The Committee directs the department to verify these cases whether the concerned offices have received cases under Section 47-A of the Act 1899 or not. The details of one of the six cases in which recovery has taken place should be sent to the Committee and in those cases where action is being taken for recovery, the Committee should be informed about the action taken in this regard. The Committee also wants that cases under 47-A should be considered time bound cases on the analogy of Haryana State and time bound decision should be taken in such cases.</p>
4	15&18	4	<p>(i) The Committee recommends the department to not to circulate late the instructions issued by the Government. Responsibility of a Senior officer be fixed with regard to this so that such incidents does not happen in future and the Committee be apprised of the latest position in this regard.</p> <p>(ii) The Committee instructs the department that documentary proof regarding recovery made from Sub-Registrar Tanda, Patiala, Majri and Amritsar be sent to the Committee and audit togetherwith the details of cases pending under Section 48 and 47-A of Indian Stamp Act and copy of orders be also sent to the Committee regarding exemption given in some cases.</p>

			<p>Recovery which is pending be made at the earliest and apprised to the Committee with documentary proofs.</p> <p>The Committee also instructs the department that the Committee we apprised after taking due action against negligent officers.</p>
5	20	5	<p>The Committee wants to know that where this negligence happened and who is responsible for it? The Committee be intimated in this regard. Strict action be taken against the responsible officials and apprise the Committee about action taken.</p>
6	23	6	<p>The Committee recommends the department that when audit is conducted only a few districts are covered but recoveries like this can also be made in other districts.</p> <p>So the Committee also recommends to the department to examine the number of pending cases of recovery in entire State on its own level alongwith the amount of due recovery, separately, and report of the same be sent to the Committee.</p>