

No. Rev. (IGR)A-5/2017- 9269 - 9445

From

Director of Land Records-cum-  
Inspector General of Registration,  
H.P., Shimla-171009.

To

All the Registrars /Sub-Registrars  
in Himachal Pradesh

Dated Shimla-171009

1-3- , 2018.

Subject:-


**Clarification regarding 2% Registration fee on lease deed  
under Notification No. Rev.1-9 (Stamp)3/79/2010-II. Dated  
12.01.2012.**

Sir,

I have the honour to enclose herewith a copy of govt. letter  
No.5/2018-Stamp Cell (Rev.)26/2/2018 dated 24/2/2018 received from  
Principal Secretary (Revenue) Himachal Pradesh on the subject cited above.

You are therefore, requested to direct to comply with  
Order/Direction and take necessary action well within the stipulated time.

Yours faithfully,

  
Director of Land Records,  
H.P., Shimla-171009.

Endst. No. Rev. (IGR)A-5/2017-

9446

1-3- 2018.

Copy for information is forwarded Principal Secretary (Revenue) to  
the Govt. of Himachal Pradesh with reference to his above referred letter.

  
Director of Land Records,  
H.P., Shimla-171009.

No. 5/2018 Stamp Cell (Rev) 20/2/2018  
No. Revenue Stamp(F)1-1/2005-IV  
Government of Himachal Pradesh  
Revenue Department(Stamp -Regn.)

From:

Principal Secretary (Revenue) to the  
Government of Himachal Pradesh.

To

✓ The Inspector General of Registration-cum-  
Director of Land Records, Himachal Pradesh.

Dated Shimla-2, the

24/2/2018.

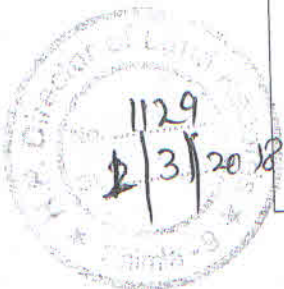
Subject :-

Clarification regarding 2% Registration fee on lease  
deed under Notification No. Rev-1-9(Stamp)3/79/2010-II,  
dated 12.01.2012.

Sir,

I am directed to refer to your letter No. Rev.IGR/Audit  
information/2017-5101, dated 10-08-2017 on the subject cited above and to  
inform you that for the registration of lease, the registration fee is being levied  
as per the Clause (C) of the Table of the Registration Fees. The relevant  
Clauses of the same are reproduced as under:-

Description of instrument	Rates of Registration Fee
<b>Article-I For the registration of documents:</b>	
(A) For the registration of following documents relating to Immovable property:- (i) Certificate of sale; (ii) Conveyance/sale; (iii) Further Charge (with possession) (iv) Gift; (v) Mortgage-Deed (with possession);	Registration fee @2.00% of the market value of the property or consideration amount, as the case may be, "whichever is higher", subject to the minimum of rupees one hundred and fee rounded off to nearest rupees Ten shall be charged.
(C) Lease for immovable property.	Registration fee given in clause (A) above shall be charged on the same amount of the market value of the leased property on which stamp duty has been assessed under article 35 of Schedule I-A of the Indian Stamp Act, 1899.

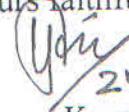


Keeping in view of the above, it is clearly mentioned in Clause (C) ibid that the registration fee given in Clause (A) i.e. 2% shall be charged on the same amount of the market value of the leased property on which stamp duty has been assessed under article 35 of the Schedule 1-A of the Indian Stamp Act, 1899. For illustration:-

Market value of leased property	1,00,00,000/-
Duration of lease	50 years
Stamp duty	5% x Market value x (Period of lease/100) $\frac{5 \times 1,00,00,000 \times 50}{100 \times 100} = 2,50,000/-$
Registration fee	2% x Market value x (Period of lease/100) $\frac{2 \times 1,00,00,000 \times 50}{100 \times 100} = 1,00,000/-$

You are, therefore, requested to kindly calculate stamp duty on the instrument of lease deed as per the article 35 of the Schedule 1-A of the Indian Stamp Act, 1899 and registration fee as per the Clause (C) of the Table of the Registration Fees respectively. The clarification may kindly be brought to the notice of all Registrars/Sub-Registrars of H.P at the earliest please.

Yours faithfully,



24/02/2018

(Parveen Kumar Taak)  
Deputy Secy. (Revenue) to the  
Govt. of Himachal Pradesh.  
Tele. No. 0177-2628497.

2