

GOVERNMENT OF WEST BENGAL
DIRECTORATE OF REGISTRATION AND STAMP REVENUE
FINANCE DEPARTMENT
BLOCK-F (TOP FLOOR), WRITERS' BUILDINGS,
KOLKATA – 700 001

The earliest record of systematic registration in this Presidency is found in the “Rule, Ordinance and Regulation” passed in council on 9th January, 1781 and registered in the Supreme Court of Judicature in Bengal on 1st February, 1781 for establishing certain regulations “for the better management of the affairs of the East India Company as well in India as in Europe.” The objects of this Regulation of 1781 were to supply the want of registry of houses, lands and estates within that settlement and to prevent fraud. Mr. Edward Tiretta was appointed the first surveyor and was entrusted with the duties as a surveyor and Registrar of lands, houses etc. in the settlement and also as a Registrar of the memorials of deeds affecting such lands etc.

By subsequent legislation, these duties have been separated and the Directorate of Registration and Stamp Revenue controls and supervises the registration offices of the State under Judicial Department upto 1993 with the help of a band of officers in different hierarchy for registration of the deeds and for maintaining the records of transactions of land and estates in the State of West Bengal.

The Directorate of Registration and Stamp Revenue is under the administrative control of the Finance Department since 1993 and collects revenue in the shape of stamp duties and registrations fees for the State Exchequer. Since the introduction of the concept of the market value in 1994 replacing the age old idea of consideration, the collection of revenue is mopped up every year raising the Directorate to the second highest revenue earning Directorate of the State.

ORGANISATIONAL SET-UP:

The Inspector General of Registration and Commissioner of Stamp Revenue, West Bengal is the Head of this Directorate. A senior member of the Indian Administrative Service holds the post.

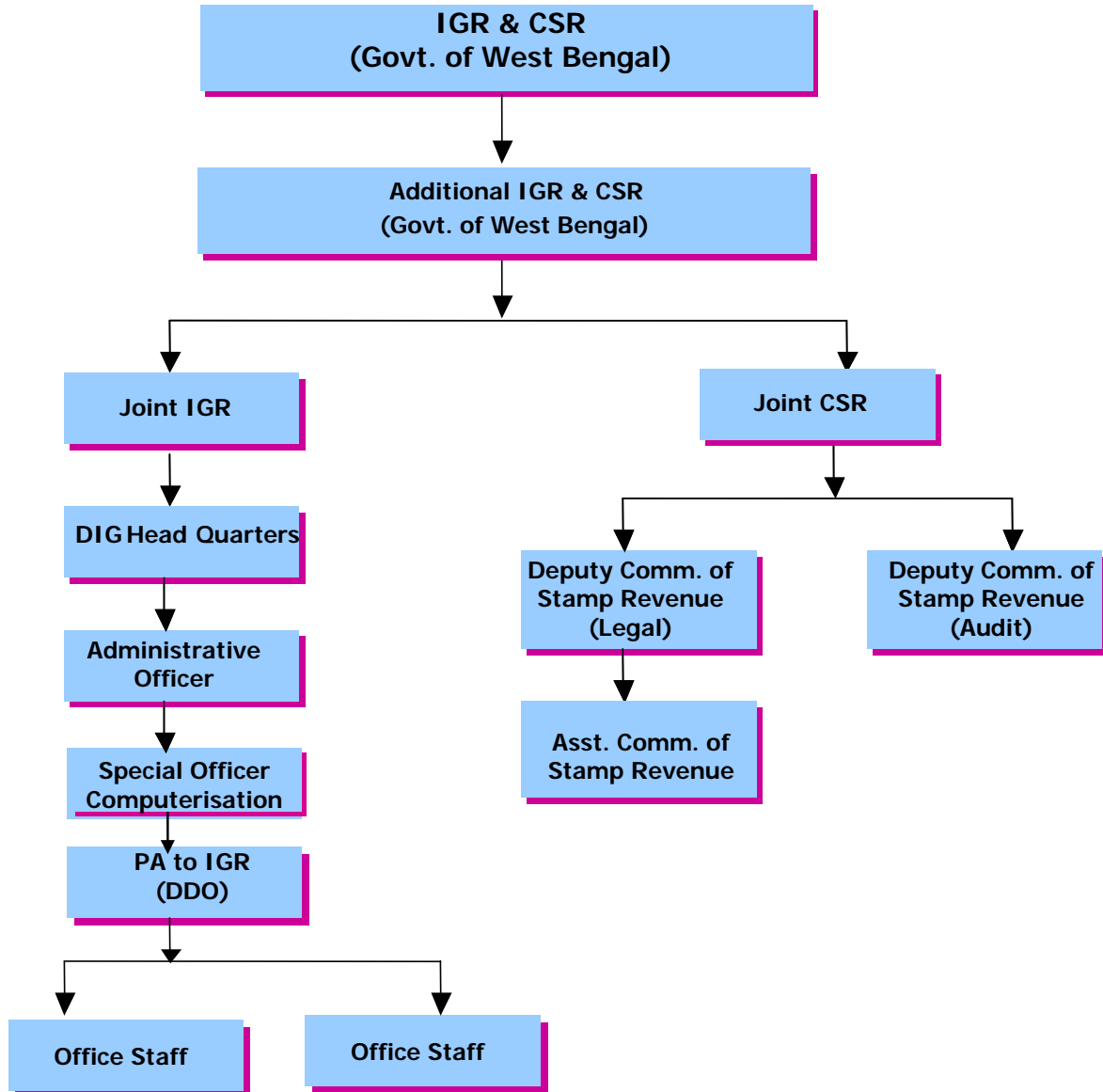
The following officers of the Directorate are to assist the Inspector General of Registration and Commissioner of Stamp Revenue, West Bengal in the functioning of the Directorate :

- i) Additional Inspector General of Registration & Additional Commissioner of Stamp Revenue, West Bengal
- ii) Joint Commissioner of Stamp Revenue, West Bengal
- iii) Joint Inspector General of Registration, West Bengal
- iv) Deputy Inspector General of Registration (HQ), West Bengal
- v) Deputy Commissioner of Stamp Revenue (Legal), West Bengal
- vi) Assistant Commissioner of Stamp Revenue, West Bengal

The members of the West Bengal Registration and Stamp Revenue Service on the basis of seniority-cum-merit are appointed to the above posts.

- vii) Deputy Commissioner of Stamp Revenue (Audit)/Joint Commissioner of Stamp Revenue (Audit);
This single post is held by a member of the State Audit & Accounts Service, West Bengal
- viii) Administrative Officer
- ix) Special Officer (Computerization) [post sanctioned by Fin(Rev.) Deptt.]
- x) Personal Assistant to the Inspector General Of Registration & Commissioner Of Stamp Revenue, West Bengal

(The last three posts are filled up on promotion from the members of the staff of this Directorate.)



Total Posts of the West Bengal Registration and Stamp Revenue Service.

<u>Sl. No.</u>	<u>Name of Post</u>	<u>Sanctioned Strength</u>	<u>Present Strength</u>	<u>Vacancy</u>
1	DIGR and above	18	11	7
2	District Registrar	21	20	1
3	District Sub-Registrar	26	25	1
4	Add. Dist. Sub-Registrar	213	190	23
5	Sub-Registrar (Dying Cadre)	7	7	NIL

The Directorate core establishment is comprised of :

Name of the post	Sanctioned Strength	Present Strength	Vacancy
Head Assistant	4	4	Nil
U.D. Asstt.	18	18	Nil
Stenographer	4	1	3
L.D. Asstt.	22	16	6
Typist	8	8	Nil
Group – D	16	12	4
Muharrir	3	3	Nil

For the purpose of the administration of the Registration Act, 1908, 12 Ranges with the jurisdiction of one or more districts have been formed and such ranges are headed by one Deputy Inspector General of Registration. The members of the West Bengal Registration and Stamp Revenue Service are appointed to such posts on the basis of seniority cum merit.

<u>Range</u>	<u>Headquarters</u>	<u>Jurisdiction (District-wise)</u>
I	Alipore, South 24 Pgs.	South 24 Parganas & Kolkata
II	Barasat, North 24 Parganas	North 24 Parganas & Nadia
III	Chinsurah, Hooghly	Hooghly & Howrah
IV	Burdwan , Burdwan	Burdwan
V	Medinipur, Paschim Medinipur	Paschim Medinipur & Purba Medinipur
VI	Berhampore, Murshidabad	Murshidabad
VII	Malda, Malda	Malda,
VIII	Jalpaiguri, Jalpaiguri	Jalpaiguri & Darjeeling
IX	Bankura, Bankura	Bankura & Purulia
X	Raiganj, Uttar Dinajpur	Uttar Dinajpur & Dakshin Dinajpur
XI	Suri, Birbhum	Birbhum.
XII	Coochbehar, Coochbehar.	Coochbehar

The main functions of these DIGRs are to inspect the registration offices in his range and act as Collector under sec.47A of the Indian Stamp Act,1899. Members of the public may prefer an appeal to the DIGR concerned, if they do not agree with the market value of the property which is the subject matter of a particular document, determined by the District Sub-Registrar/Additional District Sub-Registrar /Sub-Registrar concerned. If the market value of any property is determined through the system of the Computerization of Registration of Document (CORD) soft ware on the basis of incorrect statement furnished by the people, the Deputy Inspector General of Registrations either suo moto or on the basis of any information, may make an enquiry and determine the market value of the property concerned after giving the party an opportunity of being heard and realizes the deficit stamp duty and registration fees, if any, from the person who is liable to pay such duties and fees as per provision of law.

REGISTRAR OF ASSURANCES, KOLKATA :

Registrar of Assurances, Kolkata has a separate establishment at 5 & 6, Government Place (North), Kolkata-1. Under sec.30A of the Registration Act,1908, R.A., Kolkata may receive and register any document referred to in sec.28 of the Registration Act, 1908 without regard to the situation of the property in any part of West Bengal to which the document relates. Under sec.30B of the said Act, R.A., Kolkata enjoys power in registration of mortgage deeds and reconveyance deeds in connection with house-building advances of Govt. employees without regard to the situation of the property in any part of India outside the State of West Bengal except J&K.

Registrar of Assurances, Kolkata is the head of the office. One member of the West Bengal Registration and Stamp Revenue Service in the rank of DIGR holds the post. The powers and functions of the Registrar of Assurances, Kolkata regarding the registration of the deeds have been delegated to the following officers with the jurisdiction noted against each of them:

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Name of office	Jurisdiction
1. Addl. Registrar of Assurances – I	The Districts of South 24-Parganas and Howrah.
2. Addl. Registrar of Assurances – II	The Districts of Kolkata, North 24-Parganas, Nadia and Murshidabad.
3. Addl. Registrar of Assurances - III	The Rest of the Districts of West Bengal and the Documents under section 29 and 30B of the Registration Act.

The above three posts are held by the members of the West Bengal Registration and Stamp Revenue Service in the rank of District Registrar.

There is another post of Additional District Sub-Registrar (Records) & In-Charge, e-Rac who remains in charge of the Record Room of the said office & e-RAC.

Core Establishment of the Registrar of Assurances office is as follows :-

Name of the post	Sanctioned Strength	Existing Strength	Vacancy
Head Assistant	1	1	Nil
Head Clerk	3	3	Nil
UDA	49	29	20
LDA	50	21	29
Muharrir – Dying Cadres	5	1	4
Group – D including night guard and sweeper.	15+2	10+2	3+2

DISTRICT ESTABLISHMENT :

State Government has formed several districts and sub-districts for the purpose of the administration of the Registration Act, 1908. The limits of the districts formed for this purpose coincide with those of the magisterial districts except the Presidency town of Kolkata. The limits of the registration district of Kolkata is conterminous with the original civil jurisdiction of the Calcutta High Court.

In all the districts, District Magistrates are the ex-officio Addl. IGR of the district and Addl. District Magistrates are the ex-officio Jt. IGR for the district . District Registrar is the head of the registration establishment of the district. All the registering officers posted in the districts perform their duties under the supervision and control of the District Registrar concerned.

District Sub-Registrar has got no separate establishment. He belongs to the establishment of District Registrar. Documents relating to immovable property belonging to any part of the district concerned may be presented for registration in the office of the District Sub-Registrar concerned. District Sub-Registrar may in his discretion receive and register any document which might be registered by any Addl. District Sub-Registrar /Sub-Registrar subordinate to him. There are 26 District Sub-Registrars in the State.

Establishment of every District Registrar consists of following sanctioned posts :

- 1) Head Assistant – One post in each district (the said post in the district of Darjeeling has not yet been sanctioned)
- 2) Head Clerk – one post for every ADSR/SR office
- 3) U.D.A. – according to the volume of work
- 4) L.D.A. – - do -
- 5) Typist – one post each in 8 districts
- 6) Group-D – one peon & one Night guard in every ADSR/SR office

Additional District Sub-Registrar/Sub-Registrar :

Additional District Sub-Registrar/Sub-Registrar holds the office in a sub-district, which is equal to the jurisdiction of one or more police stations. Every document relating to immovable property can be presented for registration in the office of an Addl. District Sub-registrar/Sub-registrar within whose sub-district the whole or some portion of the property, to which such document relates, is situated.

The Registering Officers posted in such offices or in the district as has been stated in the organizational set-up are the members of the West Bengal Registration and Stamp Revenue Services recruited through Group 'A', West Bengal Civil Services and Certain Other Allied Services Examination conducted by Public Service Commission, W. Bengal. The main functions of such Registering Officers are to register the documents under Registration Act, 1908. The ADSRs/SRs are the Heads of their offices and they are also the drawing and disbursing officers for the members of the staff of their offices.

Acts and Rules administrated :

This Directorate primarily administers the following Acts and Rules:

1. The Registration Act, 1908 (Act XVI of 1908)

The Registration Act, 1908 is a Consolidating Act and not an Amending Act. It extends to the whole of India except the State of Jammu and Kashmir. The Preamble of the Act states "An Act to consolidate that enactments relating to the Registration of Documents". The object of such consolidation is the reduction into a systematic form of the whole provisions contained in number of statutes relating to the Registration of documents. Registration system was almost unknown to the Indian people due to the lofty ethics. But time gradually began to change and the need for compulsory registration was felt, especially in the declining Moghul period of the 18th Century so that no one could claim any interest on any forged document or Sanad during or on the eve of the British Rule. Provincial laws were passed from time to time for the establishment of offices of registration with the object to give security to the titles and rights of the persons purchasing real property or receiving such property in gift, or advancing money on the mortgage of it, or taking it on lease or other limited assignment.

By Act VIII of 1871, the office of the Registrar General was abolished under the altered designation of "Inspector General of Registration" as an office of record and registry and the limitation of the duties to inspection and general superintendence.

After several amendments, the present Registration Act (XVI of 1908) came into force on 1st January 1909. The provisions relating to the registration of documents were scattered about in seven enactments and the object of passing of this Act was to collect these provisions and incorporate them in one Act. Even after that it has gone through several amendments and the Registration Act,1908 was adapted with some changes finally.

The objects of the law of registration are :

- (a) to provide conclusive guarantee of the genuineness of document ;
- (b) to afford publicity to transactions;
- (c) to prevent frauds;
- (d) to afford facility of ascertaining whether a property has already been dealt with; and
- (e) to afford security of title deeds and facility of proving titles in case the original deeds are lost or destroyed.

But registration does not effect to the following :-

- (a) Registration is not by itself absolute proof of the execution of a document
- (b) mere registration does not prove title nor prove bonafides;
- (c) registration does not confer validity upon an instrument which is otherwise ultravires or illegal or fraudulent. There are XV parts and 91 sections in the Registration Act, which deals with the Registration Establishment, registrable documents – compulsory & optional registration, time for presentation of documents; presenting documents for registration, enforcing the appearance of the executants and witnesses, presenting wills and authorities to adopt, deposit of wills, effects of registration and non-registration, the duties and powers of Registering officers, refusal to register etc.

Some of the important sections of the registration Act are:-

- Section 16 A Keeping of Books in computer floppies, diskettes or any other electronic form;
- Section 17 Documents of which registration is compulsory,
- Section 18 Documents of which registration is optional,
- Section 23 Time for presenting documents,
- Section 27 Wills may be presented at any time.
- Section 28 Place for registering documents relating to land/immovable property.
- Section 30 Regarding registration by Registrars in certain cases has been omitted and in West Bengal section 30A and 30B have been inserted for registration by Registrar of Assurances , Kolkata in respect of properties situated in any part of West Bengal and in any part of India in cases of deed of mortgage and reconveyance deed executed by an employee of a Government, a statutory body or a local authority.

- Section 31 Registration at Private residence.

- Section 32A Compulsory affixing of photographs and fingerprints to the documents (inserted by Act 48 of 2001 w.e.f.24.09.2001.)

2. The Indian Stamp Act, 1899

The Registration Act and the Stamp Act are not in pari materia. But this Directorate is to administer the Indian Stamp Act, 1899 in course of the registration of the documents under the provisions of the Registration Act. The Indian Stamp Act, 1899 as amended by the Union Legislature is in force in the whole of India except the State of Jammu & Kashmir. The revenue derived from stamp duties forms a considerable part of the revenues of the states. Under the constitution, the entire proceeds of the duties are assigned to the States in which they are levied though for the sake of ensuring uniform rates of duty on the instruments of commercial nature, the power to prescribe the rates of duties on them is vested in the Union Legislature and the power to prescribe the rates of duties on other instruments is vested in the State Legislature. In West Bengal various sections have been amended and new sections as applicable to the State have been added. Amongst such amendments, the amendment of section 47A for the purpose of determination of market value of properties which are the subject matter of the Instruments of gifts, partition, conveyances, exchange, settlement, transfer of lease by way of assignment, agreement relating to sale of an immovable property and in certain cases the power of attorney, is worthy to be mentioned.

There are several provisions in the Indian Stamp Act, 1899 as to :-

Stamp duties, adjudications as to stamps, Instruments not duly stamped. Allowances for stamps in certain cases, criminal offences and procedures.

Schedule 1A, as amended in West Bengal, prescribes stamp duty on certain instruments and there are, as many as, 65 articles for rates of proper stamp duties on such type of instruments.

The existing rate of stamp duty on some important Article of Schedule 1A of the Indian Stamp Act are mentioned below :

Sl. No.	No. & Name of Article	Rate of Stamp Duty	Rate of Regn. Fee
1.	4 Affidavit	Rupees Ten (Rs.10/-)	Rs.7.00
2.	5 Agreement (d) If relating to sale of immovable property (There are some other clauses also)	The same as conveyance for market value (No.23)	Rs.7.00
3.	15 Bond	4% of value secured	under Article A
4.	23 Conveyance *	5% on market value in Panchayet Area 6% on market value in Municipal Areas, Corporation Areas and Development Authority Areas (Additional Stamp Duty of 2% for	Up to Rs.250/- is Rs.2/- Up to Rs.500/- is Rs.7/- Up to Rs.1000/- is Rs.8/- UP to Rs.5000/- is Rs.9/-

		KIT & HIT areas has been abolished since 01.08.2006) 1% Additional Stamp Duty in both urban and rural areas, if the market value exceeds Rs. 25 lacs w.e.f. 01.04.2007	For Rs. 1000 or part thereof in excess of Rs.1000/-. Above Rs.5000/- is Rs.11/- for Rs.1000 or part thereof in excess of Rs.5000/-.
5.	31 Exchange of property	Same duty as conveyance (No. 23) on market value of the property of greatest value	Same as above
6.	33 Gift i) When made to a member of a family ii) When made to others	0.5% of the market value of the property Same duty as conveyance (No.23) on market value	Same as above Same as above
7.	35 Lease (a)Only rent is fixed i. less than one year ii. 1-5 year iii. 5-10 year iv. Upto 20 year v. Upto 30 year vi. Upto 100 year (b)Granted for fine or premium (c) Where the lease is granted for fine or premium in addition to rent	Sale as Bottomry Bond or Whole amount payable under the document. Same duty as a Bottomry Bond for the amount average annual rent. Same duty as conveyance for average annual rent (Same as conveyance) Twice the average annual rent (Same as conveyance) Three times the average annual rent (same as conveyance) Four times the average annual rent (Same as No.23) Same as conveyances for the fine or premium Same as (a) + (b)	Same as above Same as above Same as above Same as above Same as above Same as above Same as above Same as above
8.	45. Partition	0.5% of the market value of the separated share or shares of the property	Same as above
9.	46 .Partnership Capital (a)Up to Rs.500/- (b)Up to Rs.10000/- (c)Up to Rs. 50000/- (d)Exceeding Rs.50000/-	Rs. 20/- Rs. 50/- Rs. 100/- Rs.150/-	Rs.7.00

10.	63. Transfer of Lease	.5% on the market value of the property.	Same as conveyance.
	a) Govt. land in favour of family members as defined in Article 33. b) in any other case	Same as conveyance on the market value of the property.	Same as conveyance.

3. The West Bengal Registration Rules, 1962

The West Bengal Registration Rules, 1962 has come into force by the notification no.541-Regn. dated 26th April, 1963. There are nineteen chapters for the procedures to be adopted in the registration offices for different purposes in connection with the registration of the documents. It covers amongst different procedures – the manner of maintenance of Register books, papers and documents in registration offices and their custody and also destruction of documents, authentication of Register-Books, procedure prior to acceptances of documents for registration, fines to be imposed, procedure on acceptance of documents for registration, procedure on the admission of a document to Registration, memorandum and copies of documents, special provisions as to Power of Attorney, procedure with regard to wills, office procedures etc.

A new chapter incorporating all the provisions for the registration of the document through the system of CORD (computerization of registration of documents) Software has been added to the Registration Rules by an amendment vide Notification No.1/IGR dated-19.05.2008.

4. The West Bengal Stamp Rules, 1994.

Government of West Bengal by notification no. 151 FT dt. 17.1.94 has made the said rules in supersession of all previous rules and orders on the subject issued by the Government of Bengal.

Some of the important provisions of the said rules are :-

- (a) Description of stamps – impressed stamps and adhesive stamps
- (b) Impressed Stamps – Proper Officer, mode of affixing and impressing labels etc.
- (c) Use of adhesive stamps – on certain instruments, court fee stamps in certain cases, mode of canceling “share transfer” stamps, special adhesives stamps to be used in certain cases etc.
- (d) Refund or renewals – Contents of application, Register of application, procedure after receipt of application, powers of the Collector to examine such applications, procedures when stamp is purchased in different districts, circumstances under which application may be struck off and the stamps destroyed, cancellation of stamps after grant of refund etc.

The Directorate has issued notification for the use of Serialized Authenticated Bank Receipts introducing another mode of payment of stamp duty with the help of SABR in lieu of non-judicial stamp paper valued above Rs.5000/-. The SABR will be supplied by the State Bank of India’s different branches to the registrant public.

5. The West Bengal (Prevention Of Under-Valuation of Instruments) Rules, 2001

The West Bengal Stamp (Prevention of Under-Valuation of Instruments) Rules, 1994 came into force on 31st January, 1994 regarding the manner of determination of market value and furnishing the particulars relating to any property under notification no. 248-FT dated 31st January, 1994. In supersession of the said notification the West Bengal Stamp (Prevention of Under-Valuation of Instruments) Rules, 2001 was introduced by notification no. 821 FT dt. 1.3.2001 in exercise of the power conferred by clauses 16B of sec.2, sec. 27, sec. 47A and sec. 75 of the Indian Stamp Act, 1899.

In the changed scenario of computerization, the process of determination of market value has been changed accordingly and a digitized market value data base covering all the plots under the jurisdiction of the registering officer has been installed and interlinked with CORD software. A person desiring to transfer or acquire any plot of land shall have to submit the particulars of the property in the appropriate requisition form. Such particulars are fed in the computer data base and the system automatically generates the market value of the property. The digitized market value are periodically revised according to the field situation. The aforesaid West Bengal Stamps (PUVI) Rules, 2001 has suitably been amended vide notification no. 1614 FT dt. 5.10.2010 in conformity with CORD software system

6. The West Bengal Registration (Filing of True Copies) Rules, 1979

The West Bengal Registration (Filing of True Copies) Rules, 1979 was published in the Calcutta Gazette Extraordinary dated 1st December, 1982 and subsequently amended and extended to the whole of West Bengal.

Under section 19A of the Registration Act, 1908, every document that is presented for registration shall be accompanied by a true copy thereof prepared in the manner specified in the rules.

Except in the districts of Burdwan, Purba Medinipur, Paschim Medinipur, Malda, Uttar Dinajpur and Dakshin Dinajpur such true copies are prepared by the licensed copywriters in a standard form and in the manner as prescribed in these rules. In the above-noted six districts xerox copies of the documents are presented along with the documents presented for registration.

7. The West Bengal Registration (Deed-Writers') Rules, 1999

In supersession of all previous notifications on the subject, the said rules have been made by Inspector General Of Registration , West Bengal under sec.80G of the Registration Act, 1908(XVI of 1908) under notification no. 2335 dt. 4th April, 2000. It has been provided that no person who is not a licensed deed-writer under these rules shall engage himself in the profession of a Deed-Writer, provided that an advocate or pleader practicing before any court in the State or a solicitor, need not obtain a licensee under these rules.

The said rules has further laid down the procedure for :- (a) persons eligible for licence (b) disqualification for granting licence to a person (c) competent persons for writing different kinds of Instruments (d) application for licence (e) Renewal of licence (f) conditions for renewals (g) Appeal for refusing renewal of licence (h) conditions attached to Deedwriters' licences (i) Issue of duplicate licence (j) Cancellation of Deed-writers' licence (k) suspension of deed-writers' licence – authority and procedures thereof (l) jurisdiction etc.

Fees to be charged by licensed Deed-Writers have been laid down in rule 30 of the said rule as follows :-

- | | | | |
|---------|--|-------|-------------|
| (1) (a) | Where the market value of the property does not exceed Rs.5,000/- | ..... | Rs. 50.00 |
| (b) | Where the market value of the property exceeds Rs.5,000/- but does not exceed Rs.10000/- | ..... | Rs. 100.00 |
| (c) | Where the market value of the property exceeds Rs.10,000/- but does not exceed Rs.15,000/- | ..... | Rs. 150.00 |
| (d) | Where the market value of the property exceeds Rs.15,000/- but does not exceed Rs.25,000/- | ..... | Rs. 250.00 |
| (e) | Where the market value of the property exceeds Rs.25,000/- but does not exceed Rs.50,000/- | ..... | Rs. 40.00 |
| (f) | Where the market value of the property exceeds Rs.50,000/- but does not exceed Rs.1,00,000/- | ..... | Rs. 600.00 |
| (g) | Where the market value of the property exceeds Rs.1,00,000/- but does not exceed Rs.2,00,000 | ..... | Rs. 1000.00 |
| (h) | Where the market value of the property exceeds Rs.200000/- but does not exceed Rs.500000/- | ..... | Rs. 1500.00 |
| (i) | Where the market value of the property exceeds Rs.5,00,000/- | ..... | Rs.2000.00 |
- Where, in the case of any instrument,
the market value is not stated,
- the remuneration shall be
Rs.30.00, provided the number
of words of the document does
not exceed six hundred. For each
additional one hundred words or
part thereof, Rs. 4.00 may be
charged.
- | | | | |
|-----|--|-------|------------------------|
| (3) | For taking delivery of documents when authorized by the party under sec.52 of the Act | ..... | Re. 1.00 per document |
| (4) | For writing application- | | |
| (a) | in the printed form | ..... | Rs. 1.00 for each form |
| (b) | in manuscript form | ..... | Rs. 2.00 for each form |
| (c) | for filling up each of the Forms I, II, III and IV prescribed under rule 3(3) of the West Bengal (Prevention of Under-Valuation of Instruments) Rules, 1994 in duplicate | ..... | Rs. 5.00 for each form |

(5) For writing summons and filing the same	.....	Rs.2.00 per summons
(6) For writing notices in the printed form under the West Bengal Land Reforms Act, 1955 (West Bengal Act X of 1956)	.....	Rs.1.00 for each notice
(7) For making searches of index or inspection of volumes	.....	Rs. 2.00 per year, subject to the maximum of Rs.10.00 for each of the items of search of indexes or inspection of volumes.

8. The West Bengal Registration (Copy-Writers') Rules, 1999

In exercise of power conferred under sec. 80GG of the Registration Act, 1908 (Act XVI of 1908) and in supersession of all previous notifications on the subject, the Inspector General of Registration, West Bengal has made the said rules.

The procedures for the persons eligible for licence, disqualification of copywriters', Renewal of licences, conditions attached to copywriters' licenses, issue of duplicate licence, cancellation & suspension of copywriters' licence etc. has been laid down in the said rules.

The rate of remuneration of a copy-writer shall be as follows :-

- (i) for copying 100 words or part thereof - Rs.6.00 subject to a minimum of Rs.30.00
- (ii) for preparing typed copy by licenced copywriters, the charge shall be same as in clause (i)
- (iii) for comparing 100 words or part thereof each comparer shall get Rs.4.00 subject to a minimum of Rs.20.00

9. Revenue Targets and Achievements :

YEAR WISE TARGET OF REVENUE COLLECTION AND ACHIEVEMENT

Year	Estimated Collection (in Rs. Crore)	Revenue Collection actual (in Rs. Crore)	Growth rate (in %)	Achievement (in %)
2004 – 2005	867	964.28	25.74	111.21
2005 – 2006	1055	1087.02	12.73	103.03
2006 – 2007	1405	1168.54	7.49	83.13
2007 – 2008	1500	1352.21	15.72	90.14
2008- 2009	1756	1501.31	11.00	85.13
2009 - 2010	2005	1916.27	27.64	95.57
2010 - 2011	2500	2418.59	26.15	96.74

District wise collection of revenue for the financial year 2009-2010 and 2010-11

NAME OF THE DISTRICT	No. of deeds.	TOTAL REVENUE	No. of deeds	Total Revenue
		(Rs)		(Rs.)
	2009-10	2009-10	2010-11	2010-11
1. Cooch-Behar	42337	155233890	43904	183212768
2. Jalpaiguri	27900	417665789	29721	574859684
3. Darjeeling	12694	497464295	12692	631884401
4. Dinajpur(U)	41970	170953658	40635	207186220
5. Dinajpur(D)	33566	99058923	33631	127507615
6. Malda	84364	335297956	82606	412046915
7. Murshidabad	148831	530448973	151380	635822154
8. Nadia	100797	557704731	105094	664962804
9. North 24 Pgs.	130992	2784858967	137210	3365969369
10. South 24 Pgs.	140475	4211978049	161590	6181521944
11. Kolkata	31822	4313664305	38623	4981521027
12. Howrah	55696	1214604942	58992	1395067614
13. Hooghly	74778	922287622	77056	1123044909
14. Midnapore(W)	76806	573067800	78624	729406571
15. Bankura	25511	258952560	28823	363963018
16. Purulia	22894	114432804	21827	136363756
17. Burdwan	93014	1067856837	101727	1351840126
18. Birbhum	62462	241135761	66505	326293378
19. Medinipore (E)	100822	696083770	102947	793428823
State Total	1307731	19162751632	1373587	24185903096

MAINTENANCE OF ACCOUNTS AND AUDITS :

The Directorate maintains its own accounts and it is audited by the Accountant General of West Bengal in each year. The Directorate has also a system of internal audit by an officer of this Directorate, namely the Jt. Commissioner Of Stamp Revenue (Audit). Personal Assistant to Inspector General of Registration acts as the Drawing and Disbursing Officer of the Directorate. In the district headquarters, District Sub-Registrars are the Drawing and Disbursing Officers for the establishment of District Registrar. All Additional District Sub-Registrars and Sub-Registrars are the drawing and disbursing officers for his own establishment. They perform all duties and enjoy all financial powers as heads of offices. The accounts of the District Registrars, Addl. Dist. Sub Registrars and Sub-Registrars are audited by Accountant General of West Bengal.

Head of Account of the Directorate Establishment :

Major Head

Receipt	0030-Stamp & Registration
Expenditure	2030-Stamp & Registration

Statement of Expenditure Vis-à-vis Collection :-

Year	Collection (Cr.)	Expenditure (Cr.)	% of exp. Over collection
2002-03	683.38	32.99	4.83%
2003-04	766.90	32.82	4.28%
2004-05	964.28	34.97	3.63%
2005-06	1087.02	48.38	4.45%
2006-07	1168.54	32.65	2.79%
2007-08	1352.00	38.51	2.84%
2008-09	1501.31	37.88	2.52%
2009-10	1916.27	60.48	3.15%
2010-11	2418.59	64.77	2.67%

10. OBJECTIVES / NATURE OF WORKS / RESPONSIBILITIES:

The socio economic conditions of the developed countries differ very much from those prevailing in the developing countries of world. As a result, ideas for sustainable development has emerged to facilitate in planning theories and practice in the decades ahead. In the process of social and economic betterment, the developed countries are much ahead to render citizen centric services through the use of I.C.T.. So the developing countries can not lag far behind and had embraced the e-Governance policies in order to reach the goal of sustainable development and to be at par with developed countries. The Registration and Stamp Revenue Directorate of West Bengal embraced that aims of the State to reach beyond current efforts to re-establish governance by identifying breakthrough strategies that re-think the core value of key-Government services, improve service delivery, reduce costs and re-define administrative process.

Stamp duties appear to have been first imposed on instruments in India in 1797 and the present Stamp Act of 1899 is a fiscal measure enacted to secure revenues for the State on certain classes of instruments. The Registration Act and Stamp Act are made interlinked and the Registering Officers are entrusted to collect such revenue under different articles of Schedule 1A of the Indian Stamp Act, 1899 and the registration fees are collected under the Table of Fees of West Bengal Registration Rules, 1962. Prior to 1994 such duty and fees were collected on the consideration/value set forth in the instruments. The century Old concept of consideration has been substituted by the new concept of the market value and section 47A has been included in the Indian Stamp Act, 1899. The West Bengal Stamp (Prevention of Under-Valuation of Instruments) Rules, 1994 has been implemented with effect from 31.01.1994. The registering officers are to determine the

market value of the properties which are the subject matter of the deed of sale, gift, exchange, partition, settlement and certain other classes of instruments.

The collection of revenue in the form of stamp duties and registration fees for the State Exchequer has been increased from Rs. 236 crores in 1994-95 to Rs.2418 crores in the financial year of 2010-2011. In addition the Directorate also earns revenue in the shape of stamp duty from issue of shares, franking system, registration of companies etc.

The responsibility of the Registering Officers has become much more onerous as they are supposed to guard against drainage of revenue by determining proper market value of the properties and at the same time, they are to remain alert that the assessment made by them is proper, justified and transparent in every respect. The citizens should not be victim of arbitrariness for reasons beyond control of the Registering Officers. They have to maintain a balance in the application of their minds most judiciously to prevent loss of revenue of the State and at the same time to make due and proper justice to the citizens.

This Directorate keeps watch and control upon such activities of the Registering Officers (ARA-I, II & III, DSR, ADSR & SR) through the DIGR- Ranges, Registrar of Assurances, Kolkata and District Registrars of the districts.

11. COMPUTERIZATION OF REGISTRATION OFFICES :

State Govt. started computerization of registration offices on 1st January, 2001 and in the process 11(eleven) such offices, one at Bidhannagar, two in Kolkata, five at Alipore and three at Barasat were computerized in a phased manner. Even in such computerized offices, the market values of the properties were being determined by Registering Authorities manually.

In order to remove all such difficulties, to render better services to the registrant public and preserve valuable records by scanning through computers, the State Govt. has undertaken to roll out a programme with the aim of spreading the benefits of e-governance to citizens in all parts of the State. For this purpose the offices of ADSR, Srirampur , Chandannagar, Janai, Singur and Chinsurah Sadar in the district of Hooghly had been fully computerized under the pilot project and the market value of the properties in those offices are now determined automatically through the market value software. The Directorate has started to replicate the experience of the pilot project to remaining 234 registration offices across the state. State-wide roll-out of the project involves enormous investment and massive volume of work. So the roll-out projects are being implemented in Public Private Partnership model. Accordingly M/s. WTL, M/s. CMS Computers Ltd and M/s. CMC Ltd. had been selected as the private partners for Presidency, Burdwan and Jalpaiguri zones respectively through the evaluation of Request For Proposal. Deptt. of Information Technology, Govt. of India had also approved the project for roll-out in the whole of West Bengal. Pricewaterhouse Coopers was engaged as the consultant of this project temporarily. 238 out of 239 registration offices have been fully computerized within year under report. The Registration Directorate has come a long way through tiding over numerous difficulties and uncountable number of hazards, pushing inch by inch ahead to

register such progress. A State Level Monitoring Committee was constituted to monitor the project whereas the District Level Monitoring Committee supervises the programme within the District.

Vision, Mission and objective of the project.

Vision – The computerization of Registration Offices in West Bengal is designed to eliminate the shortcomings of the conventional registration system and to improve citizen services by making them quicker, friendlier and transparent by re-engineering Department’s process as well as to build capacity of the members of the staff and to streamline the monitoring capability of the project team and infrastructure through the use of e-governance tools.

Mission - Improved and prompt citizen services through e-governance in registration.

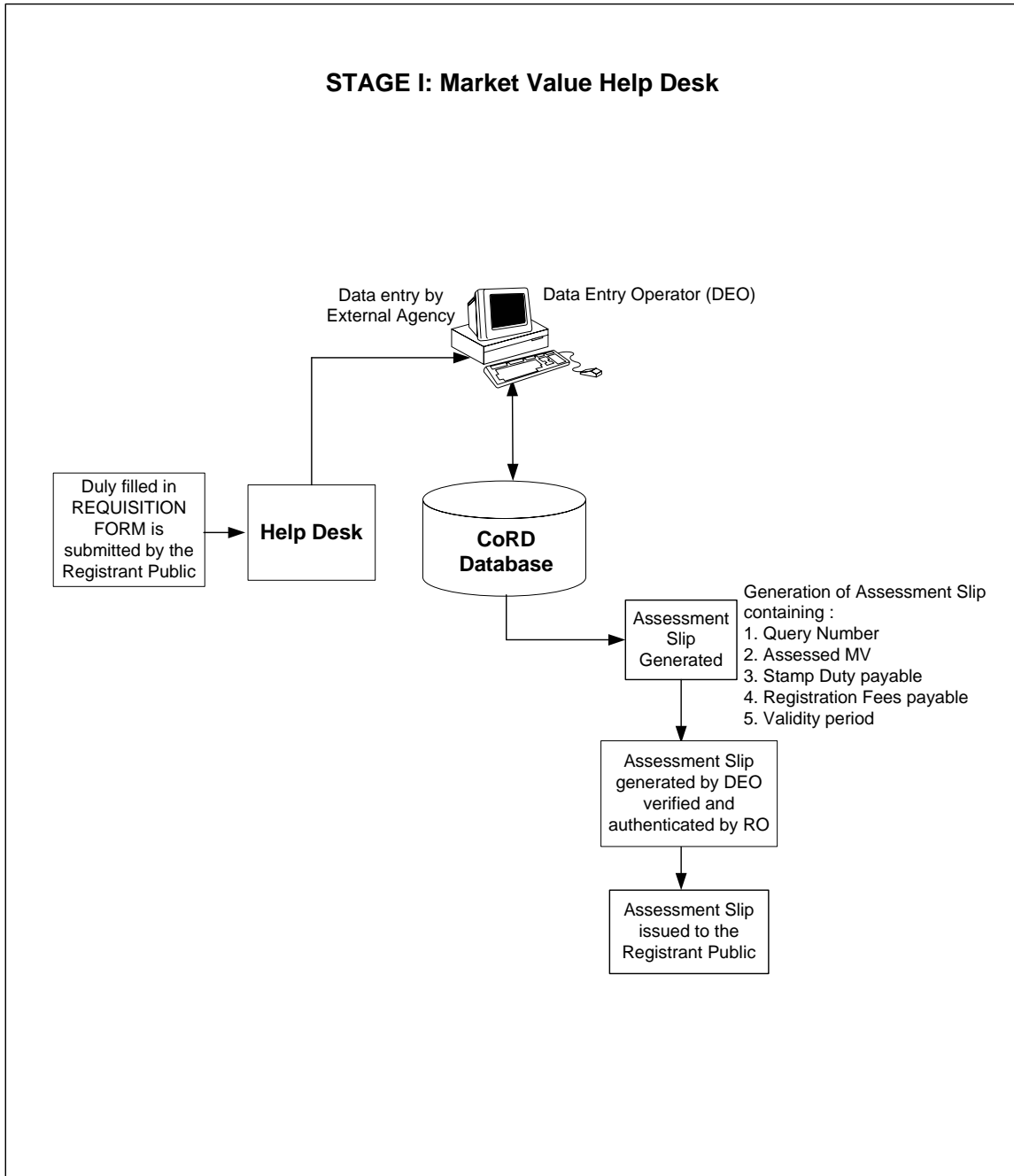
Objectives –

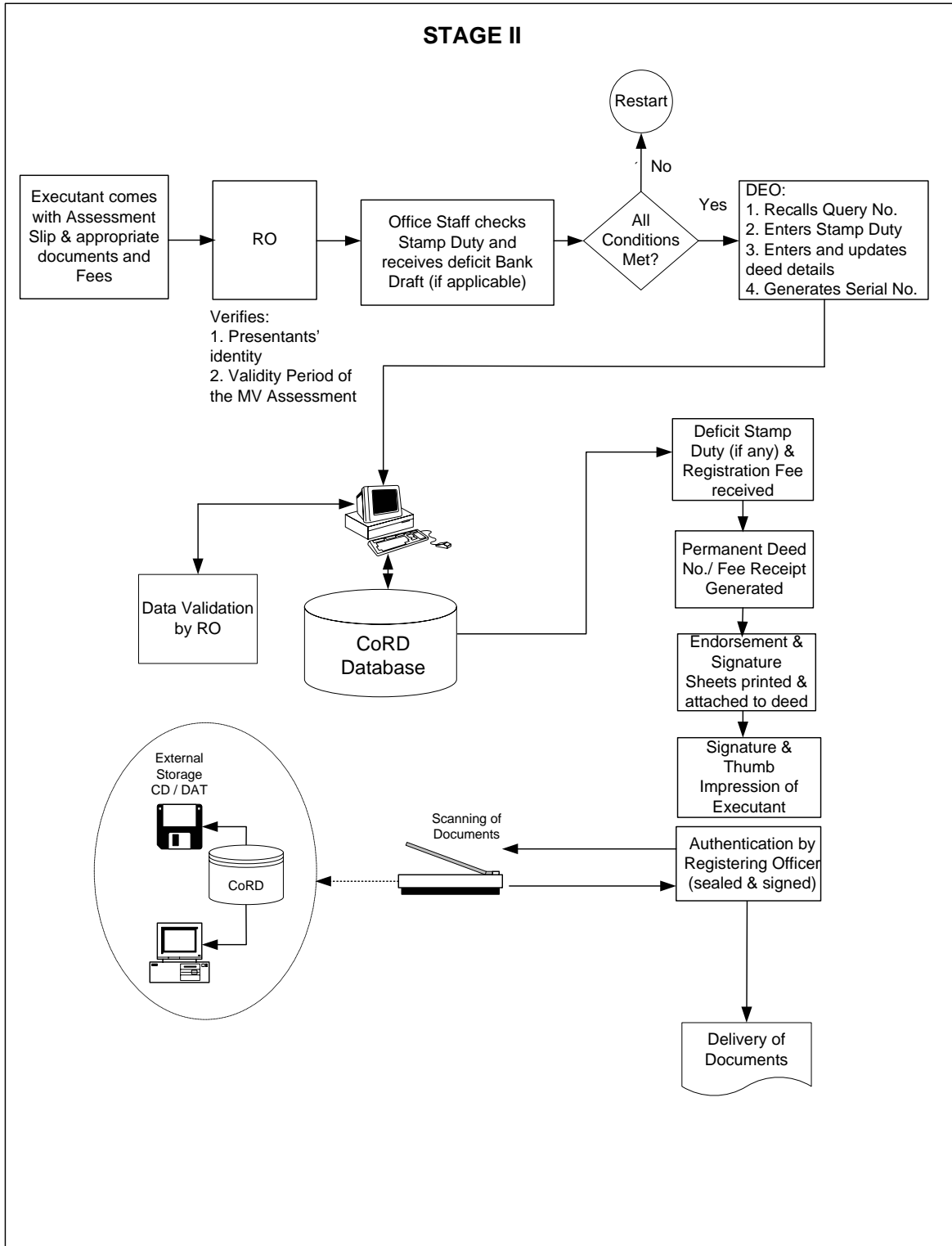
- i) Improving the quality of services to the citizens,
- ii) To introduce transparency in determination of the market value of the property through CORD software, as the market value of all plots under the jurisdiction of the registration offices are inbuilt in the system;
- iii) Complete replacement of manual records through the introduction of a sophisticated imaging system;
- iv) Replacement of current manual system of indexing, endorsement, accounting and reporting. Tedious back office functions as automatic;
- v) Introduction of biometric, web camera and signature pad for capturing thumb impression, photographs and signatures
- vi) Seamless integration of all related system;
- vii) Post registration functionalities like searching of deeds and printing of certified copies.

As a whole the goal is to provide SMART governance to the registrant people by the application of Information and Communication Technology.

The Process Diagram below depicts the Registration process in a computerized Office:

Registration Process Diagram:





12. FUTURE VISION OF THE DIRECORATE :

- a) Website : The Directorate has provided information for the members of the public regarding the procedure for the registration of a document as per sections and articles of the Registration Act & Indian Stamp Act in the website www.wbfin.nic.in. The Directorate is endeavouring to launch a separate website of the Directorate with its static and dynamic features.
- b) National Land Records Modernization Programme : The Department of Land Resources, Ministry of Rural Development, Govt. of India has sponsored a scheme in the shape of National Land Records Modernization Programme (NLRMP) with the ultimate goal of ushering in the system of conclusive title of the property in the country like Torrent System of Australia, New Zealand, the U.K., the USA, the Switzerland, Canada and Singapore. The integrated programme would modernize the management of land records, minimize scope of land disputes, enhance transparency in the land records maintenance system. This is based on four basic principles - i) a single window to handle land records; ii) the mirror principle, iii) the curtain principle and iv) title insurance.

Under this programme, the following components and activities of Registration Directorate have also been included:-

- I. Computerization of the Registration offices;
- II. Data Entry of valuation details;
- III. Data Entry of Legacy Encumbrance Data;
- IV. Scanning and Preservation of old documents ; and
- V. Connectivity of Registration Offices with BL & LRO offices, e-Integration Property Registration (CORD) with Land Records, Village Map (Bhuchitra)-towards Conclusive Titling.

Goal set under NLRMP

- ❖ To build a corruption free transparent land record system to achieve conclusive titling
- ❖ Electronic delivery of online citizen services to meet their expectations and requirements
- ❖ Facilitation of information reuse, across and within the department
- ❖ Continued compliance with the Government and legal regulation & standard

Direct benefits of simultaneous mutation after registration

- ❖ Land data and map get updated immediately and will reflect the real time data
- ❖ Eliminate the need for searching at the time of buying property
- ❖ The harassment in getting mutation is completely eliminated
- ❖ Government gets mutation charges after every sale is registered leading to increase in revenue

c) **e-stamping**

- ❖ E-stamping approved in the parliament for all the states
- ❖ Govt. of W.B. accepted the methodology. Seminar held in Kolkata with the eastern states.
- ❖ The system is likely to start as early as possible

d) Amendment of Stamp Act & Registration Act

Both the Indian Stamp Act 1899 and the Registration Act 1908 were framed more than 100 years ago. A thorough amendment of the Acts has become necessary in the changed circumstances of the present day.

A committee was set up under the Department of Revenue, Govt. of India for amendment of Indian Stamp Act 1899. After consultation, holding meeting and seminar with all the states, the amendment of the stamp act is in the final stage.

A seminar was held in Kolkata on 7.1.2011 for the purpose of the amendment of the stamp act.

Recently a draft proposal for amendment of the Registration Act has been made by the Inspector General of Registration & Commissioner of Stamp Revenue, W.B. and the draft proposal has been forwarded to all the states by the Department of Land Resources, Govt. of India for seeking opinion of the states. A new sub-committee has also been formed to look after the amendment.

e) Centralized Registration of Mortgage Deeds :

A proposal has been under consideration for on line registration of the deposit of the title deeds by the banks (other financial institutions) through an agency approved by the Government.

In the proposed system, the necessary data will be sent to the registration offices on line for making necessary entries in the CORD software .

f) Land Titling Bill, 2011

The Land Titling Bill, 2011 has been drafted by the Government of India and workshops are being held at New Delhi to get the opinion of the different States and Union Territories for finalization of the said bill, to consider a new system of issuance of Title and unique Identification Mark for immovable properties.

g) Research and Analytic Centre

On the first floor of the building of the Registrar of Assurances, Kolkata at 5 Govt. Place (North), the Directorate has set up a centre for preservation of the spatial and image data of all Registration Offices of the State in a e-Rac system. The ADSR(Records) has also been entrusted for the analysis of all such data preserved in Compact Disc or in other electronic format in order to guide the Registering Officers to take appropriate steps for proper archiving of the images of the deeds registered in their offices so that no defects, in future, may occur. This centre will also act as a controlling unit before transmission of all such data to the State-Data-Centre which is going to be established very soon by the Information and Technology Department of this State. National Informatics Centre, Kolkata is also playing an important role in setting up this centre and monitoring its day to day activities.

GOVERNMENT OF WEST BENGAL
Directorate of Registration & Stamp Revenue
'F' Block, Top Floor, Writers' Buildings, Kolkata 700 001

Memo. No. 3588A /1M-275/06 (Pt. II)

Dated 26.09.2011

ORDER

Consequent upon the Memo. No. 160 (12)-FT (RTI) dated 09.07.2009 of the RTI cell, Finance (Revenue) Department, the undersigned do hereby designate SPIO of the Directorate of Registration & Stamp Revenue, West Bengal as follows :-

In exercise of the power conferred by the sub-section (1) of Section 19 of the R. T. I. Act, 2005, the Inspector General of Registration and Commissioner of Stamp Revenue, West Bengal, hereby designates Sri Pranay Kumar Chatterjee, Addl. Inspector General of Registration & Addl. Commissioner of Stamp Revenue, West Bengal since his promotion from Joint Inspector General of Registration, West Bengal as the Appellate Authority of the Directorate of Registration and Stamp Revenue, W.B. with effect from 26.9.2011.

This order is issued in partial modification of this Directorate's memo. No. 795A/1M-275/06(Pt. II) dated 01.03.2011.

Sd/-

(Biswajit Gangopadhyay)

Inspector General of Registration
Commissioner of Stamp Revenue, W. B.

Memo. No. 3588A (28)/1M-275/06Pt. II)

Date 30.09.11

Copy forwarded for information to :-

1. Special Secretary & Appellate Authority, Finance Department, W.B.
2. Joint Secretary & SPIO, Finance (Revenue) Department, W.B.
3. Sri N. C. Basak, Deputy Secretary, Finance (Revenue) Department, W.B.
4. Sri P. K. Chatterjee, AIGR & ACSR, Appellate Authority, Directorate of Registration and Stamp Revenue, W.B.
5. Joint CSR of this Directorate
6. Jt. IGR, West Bengal
7. Joint CSR (Audit) of this Directorate
8. Sri C.R. Chakraborty, D. I. G. R. (HQ) , West Bengal
9. DCSR(L), West Bengal
10. Registrar of Assurances, Kolkata, 5, Govt. Place North, Kolkata 700001
11. The District Registrar of _____ P.O.

_____ District _____

(Biswajit Gangopadhyay)

Inspector General of Registration
& Commissioner of Stamp Revenue, W. B.

Government of West Bengal
Directorate of Registration & Stamp Revenue
'F' Block, Top Floor, Writers' Buildings, Kolkata 700 001

Memo. No. 4198 /1M-275/06 (Pt. II)

Dated – 25.11.2011

ORDER

Consequent upon the Memo. No. 160 (12)-FT (RTI) dated 09.07.2009 of the RTI cell, Finance (Revenue) Department, the undersigned do hereby designate SPIO of the Directorate of Registration & Stamp Revenue, West Bengal as follows :-

In exercise of the power conferred by the sub-section (1) of Section 19 of the R. T. I. Act, 2005, the Inspector General of Registration and Commissioner of Stamp Revenue, West Bengal, hereby designates Sri Abhijit Kumar Das, Assistant Commissioner of Stamp Revenue, W.B. as the State Public Information Officer (SPIO) of the Directorate of Registration and Stamp Revenue, W.B. with effect from 01.12.2011.

This order is issued in modification of this Directorate's memo. No.3618A/1M-275/06 (Pt. II) dated 30.09.2011. and to cope with the situation arisen with the retirement of Sri Asis Kumar Dutta, Ex-D.C.S.R. (Legal) W.B., & SPIO of this Directorate and to relieve Sri Chittaranjan Chakraborty, DIGR(HQ) from his additional duty as S.P.I.O.

Sd/-

(Biswajit Gangopadhyay)

Inspector General of Registration
& Commissioner of Stamp Revenue, W. B.

Memo. No. 4198 (28)/1M-275/06Pt. II)

Date–25.11.2011

Copy forwarded for information to :-

1. Special Secretary & Appellate Authority, Finance Department, W.B.
2. Joint Secretary & SPIO, Finance (Revenue) Department, W.B.
3. Sri N. C. Basak, Deputy Secretary, Finance (Revenue) Department, W.B.
4. Sri P. K. Chatterjee, AIGR & ACSR, Appellate Authority, Directorate of Registration and Stamp Revenue, W.B.
5. Joint CSR of this Directorate
6. Jt. IGR, West Bengal
7. Joint CSR (Audit) of this Directorate
8. D. I. G. R. (HQ) , West Bengal
9. DCSR(L), West Bengal
10. Sri Abhijit Kumar Das, Asstt. Commissioner of Stamp Revenue, West Bengal
11. Registrar of Assurances, Kolkata, 5, Govt. Place North, Kolkata 700001
12. The District Registrar of _____

P.O. _____ District _____

(Biswajit Gangopadhyay)

Inspector General of Registration
& Commissioner of Stamp Revenue, W. B.