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GOVERNMENT OF NATIONAL CAPITAL TERRITORY OF DELHI
(REVENUE DEPARTMENT)**

No.F.2(12)/Fin.(E.I)/Part File/Vol.1(ii)/3548

Dated:18/07/07

NOTIFICATION

No.F. 2(12)/Fin.(E.I)/Part File/Vol.1(ii)/ - In exercise of the powers conferred by section 27 and section 47A of the Indian Stamp Act, 1899 (2 of 1899) as in force in Delhi and in pursuance of the provisions of the Delhi Stamp (Prevention of Under-valuation of Instruments) Rules, 2007, read with the Government of India, States Ministry's Notification No. 104-J dated the 24th August, 1950 and Ministry of Home Notification SO 1726 (No.F.215/61-Judl-II) dated the 22nd July, 1961, the Lt. Governor of the National Capital Territory of Delhi, hereby notifies, with immediate effect, the minimum rates (circle rates) for valuation of lands and immovable properties in Delhi for the purpose and intent of the said Act and the rules made thereunder, as specified in Annexure I to this notification.

The above rates shall be taken into consideration for registration of instruments relating to lands and immovable properties in Delhi by all the Registering Authorities under the Registration Act, 1908 (XVI of 1908) having jurisdiction on the transaction placed before them for registration under the provisions of the Indian Stamp Act, 1899 (2 of 1899) as in force in Delhi.

Since it is considered that these minimum rates should be brought into force at once, the Lt. Governor further directs that they shall come into force without previous publication.

By order and in the name of the
Lt. Governor of the National
Capital Territory of Delhi

Sd/-
(VINAY KUMAR)
Joint Secretary (Revenue)

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Copy to:-

1. Secretary to Lt. Governor, Delhi
2. Secretary to the Chief Minister, Govt of NCT of Delhi
3. Secretary to the Speaker Delhi Vidhan Sabha

4. Secretary to the Ministers , Govt of NCT of Delhi.
5. OSD to Chief Secretary, Govt of NCT of Delhi
6. Pr. Secretary cum Commissioner (Revenue), Govt of NCT of Delhi
7. All Pr. Secretaries/ Secretaries/HoDs, Govt of NCT of Delhi
8. All Deputy commissioners/ ADMs/ SDMs/ Sub Registrars/DIOs
9. Secretary Delhi Vidhan Sabha with 70 spare copies.
10. Deputy Secretary, Coordination, GAD for publication in Official Gazette.
11. Director, Department of Archives
12. State Informatics Officer, NIC

Sd/-
(VINAY KUMAR)
Joint Secretary (Revenue)

**Minimum Rates (Circle Rates) for valuation of Land and Properties for
Purposes of Registration under the Registration Act, 1908 in Delhi**

1. Minimum Land Rates for Residential Use:

Category of the locality	Minimum rate for valuation of land for residential use
	Rs. per sq. mtr.
A	43000
B	34100
C	27300
D	21800
E	18400
F	16100
G	13700
H	6900

2. Minimum Land Rates for Commercial, Industrial & Other Uses:

The following multiplicative use factors shall be employed to the above minimum land rates for residential use while calculating the cost of land under different uses:-

Use*	Residential	Public purpose e.g. Govt. Schools, Hospitals, etc.	Public Utility e.g. private schools, colleges, hospital	Industrial	Commercial
Factor	1	1	2	2	3

*Definitions are as in the Unit Area Property Tax System.

3. Minimum Rates for Cost of Construction:

3.1 The base unit rate of cost of construction will be :

Category of the locality	Minimum rate of construction for residential use
	Rs. per sq. mtr.
A	14,960
B	11,870
C	9,500
D	7,600
E	6,410
F	5,600
G	4,750
H	2,370

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3.2 The following multiplicative factors shall be employed to the minimum cost of construction for taking into consideration age of structures:

Year of completion	Prior to 1960	1960-69	1970-79	1980-89	1990-2000	2000 onwards
Age Factor	0.5	0.6	0.7	0.8	0.9	1.0

3.3 The following multiplicative factors to the above minimum cost of construction for different types of structures shall be **considered only for colonies in 'G' & 'H' Categories** :

Structure type	Pucca	Semi-pucca	Katcha
Multiplicative Factor	1.0	0.75	0.5

4. Minimum Rates for Built-up Flats:

Category of flat depending on Plinth area (sq.mtrs)	Minimum built up rate (Rs. per sq.mtr) for DDA colonies / cooperative & Group Housing Societies	Multiplicative factors for private colonies
Up to 30 sq.mtr	Rs. 8600/-	1.10
Above 30 and upto 50 sq.mtr	Rs. 9300/-	1.15
Above 50 and upto 100 sq.mtr	Rs.11300/-	1.20
Above 100 sq mtrs	Rs. 13,000/-	1.25

4.2 For flats in buildings having more than four stories, a uniform rate per sq. met. of Rs. 15,000 is will be taken as the minimum value of built up rate for DDA/Co-operative/Group Housing Societies. For multistoried flats by private builders, a multiplicative factor of 1.25 shall be employed.

4.3 Where part plinth area, say one floor, of an independent property other than a flat is sold; the relevant minimum land cost may be taken for the proportionate plinth area sold, and minimum cost of construction applied on the plinth area sold

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ILLUSTRATIVE CASES

Case I – Sale of an Independent Residential House

Parameters –

1. Category of Locality – ‘A’
2. Area = 200 Sq. mtrs
3. Plinth area = 280 Sq.mtrs
4. Use factor = 1 (residential)
5. Structure Type – Pucca
Structure Type factor (STF) = 1
6. Year of construction – 1995
Age factor = 0.9
7. Minimum Rate of Land – Rs. 43,000
8. Cost of construction - Rs. 14,960 per sq. met.

Computation –

SN	Component	Value
1.	Minimum cost of Land = (minimum value of Land rate per sq. mtrs) x Area x use factor	43000x200x1 = 86,00,000
2.	Minimum cost of construction = (Cost of construction) x Plinth area x (age factor) x (STF)	14,960x280x0.9x1 = 37,69,920
3.	Minimum value (1+2)	1,23,69,920
4.	Stamp Duty @ 8% of (3)	Rs. 9,89,594

Case II – LIG Flat constructed by DDA

Parameters –

1. Category of Locality – Any
2. Plinth area = 45 sq.mtrs
3. Minimum built up rate for DDA/CGHS flats – Rs. 9,300
(plinth area above 30 and upto 50 sq. met.)

Computation –

SN	Component	Value
1.	Minimum value = Plinth area x Minimum built up rate	45x9300 = Rs. 4,18,500
2.	Stamp Duty @ 8% of (1)	Rs. 33,480

Case III – Flat in a CGHS building having more than four stories (with lift)

Parameters –

1. Category of Locality – Any
2. Plinth area = 120 sq.mtrs
3. Minimum built up rate for DDA/CGHS flats – Rs. 15,000
(plinth area above 100 sq. met. having > 4 stories)

Computation –

SN	Component	Value
1.	Minimum value = Plinth area x Minimum built up rate	120x15000 = Rs. 18,00,000
2.	Stamp Duty @ 8% of (1)	Rs. 1,44,000

Case IV – Flat in a multi-storeyed building constructed by a private builder

Parameters –

1. Category of Locality – Any
2. Plinth area = 140 sq.mtrs
3. Minimum built up rate for DDA/CGHS flats – Rs. 15,000
(plinth area above 100 sq. met. having > 4 stories)
4. Multiplicative factor for private colonies/builders – 1.25

Computation –

SN	Component	Value
1.	Minimum value = Plinth area x Minimum built up rate x Multiplicative factor for private colonies	140x15000x1.25 = Rs. 26,25,000
2.	Stamp Duty @ 8% of (1)	Rs. 2,10,000

Case V – Vacant Plot for commercial use

Parameters –

1. Category of Locality – 'C'
2. Area = 400 sq.mtrs
3. Use factor – 3 (commercial)
4. Minimum Rate of Land – Rs. 27,300

SN	Component	Value
1.	Minimum cost of Land = (minimum value of Land rate per sq. mtrs) x Area x use factor	27,300x400x3 = 3,27,60,000
2.	Minimum value	3,27,60,000
3.	Stamp Duty @ 8% of (2)	Rs. 26,20,800

Case VI – Sale of a floor in an independent residential property

Parameters –

1. Category of Locality – ‘B’
2. Area = 300 Sq. mtrs
3. Total Plinth area = 675 Sq.mtrs
4. Plinth area for sale (one floor) – 225 sq. met.
Proportionate plinth area for sale – $225/675=1/3$
Proportionate area of land – $300 \times 1/3 = 100$ sq.met.
5. Use factor = 1 (residential)
6. Structure Type – Pucca
Structure Type factor (STF) = 1
7. Year of construction – 1979
Age factor = 0.7
8. Minimum Rate of Land – Rs. 34,100
9. Cost of construction - Rs. 11,870 per sq. met.

Computation –

SN	Component	Value
1.	Minimum cost of Land = (minimum value of Land rate per sq. mtrs) x proportionate Area x use factor	$34,100 \times 100 \times 1$ = 34,10,000
2.	Minimum cost of construction = (Cost of construction) x Plinth area x (age factor) x (STF)	$11,870 \times 225 \times 0.7 \times 1$ = 18,69,525
3.	Minimum value (1+2)	52,795,25
4.	Stamp Duty @ 8% of (3)	Rs. 4,22,362

Case VII – Sale of Private School Building

Parameters –

1. Category of Locality – ‘F’
2. Area = 1000 sq. mtrs
3. Total Plinth area = 675 sq.mtrs
4. Use factor = 2 (private school)
6. Structure Type – Pucca
Structure Type factor (STF) = 1
7. Year of construction – 1965
Age factor = 0.6
9. Minimum Rate of Land – Rs. 16,110 (Base 2005)

9. Cost of construction - Rs. 5,600 per sq. met.

Computation –

SN	Component	Value
1.	Minimum cost of Land = (minimum value of Land rate per sq. mtrs) x Area x use factor	16,110x1000x2 = 3,22,20,000
2.	Minimum cost of construction = (Cost of construction) x Plinth area x (age factor) x (STF)	5600x675x0.6x1 = 22,68,000
3.	Minimum value (1+2)	3,44,88,000
4.	Stamp Duty @ 8% of (3)	Rs. 27,59,040

Case VIII – Property in Lal Dora area

Parameters –

10. Category of Locality – 'H'
11. Area = 100 Sq. mtrs
12. Plinth area = 210 sq.mtrs
13. Use factor = 1 (mixed)
14. Structure Type – Semi-pucca
Structure Type factor (STF) = 0.75
15. Year of construction – Before 1960
Age factor = 0.5
16. Minimum Rate of Land – Rs. 6,900
8. Cost of construction - Rs. 2,370 per sq. met.

Computation –

SN	Component	Value
1.	Minimum cost of Land = (minimum value of Land rate per sq. mtrs) x Area x use factor	6,900x100x1 = 6,90,000
2.	Minimum cost of construction = (Cost of construction) x Plinth area x (age factor) x (STF)	2370x210x0.75x0.5 = 1,86,638
3.	Minimum value (1+2)	8,76,638
4.	Stamp Duty @ 8% of (3)	Rs. 70,131