Annexure–I: SURVEY REPORT

Subject of Thesis:
The Bombay Stamp Act, 1958 and Growth in State Taxation Income; An Analytical Study

Guide:
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Conducted by:
M.M.Kotwal, B.B.A., LLM.

Period of Survey:
March 2009 to June 2010
Objectives of Survey:

- Avail the opinion of various segment of the society
- Determine the need of Executants of the instruments
- Find the factors influencing estate market
- Reckon the service expectation of Tax Payers.
- Analyze the difficulties in execution of Act
- Receive the feedback for Improvement of Act
- Identify the ways to to reduce the cost of collection of revenue.
- Congregate ideas for the simplification of the Act
- Visualise the difficulties of the Tax payers
Framing of the Questioners

- Questionnaire was framed under guidance of the Guide of the Thesis. The Questionnaire contains total 17 objective Question and the last Question was Subjective.

- Objective of questions were covering following issues;
  
  i. Rate of Tax on Conveyance
  
  ii. Rate of Tax on Commercial Documents
  
  iii. Suggestion for Increase in Revenue
  
  iv. Lacuna of the Act
  
  v. Procedure of the Payments
  
  vi. Simplification of the Act
  
  vii. Appeal provision
  
  viii. Furnishing particulars for registrations
  
  ix. Recovery of Stamp Duty
  
  x. Exemptions in the Act
  
  xi. Ambiguity in the Act
  
  xii. Efforts to remove Ambiguity
  
  xiii. Determining Market Value
  
  xiv. Stamp Duty Evasion and avoidance
  
  xv. Evasion in commercial Investment
  
  xvi. Under Valuation
  
  xvii. Methods of enforcements
Methodology

Request letters along with the questionnaire form were personally given to following group of person;

i. Members of Legislative Assembly
ii. Senior officers of Finance & Revenue Departments of Gujarat
iii. Stamp Duty Collector
iv. Sub Registrars

Request letters, Questionnaires & Self Addressed Postal Stamp Envelopes were sent by Post to Following Group of person;

i. Member of Parliament
ii. Federation, Confederation, Chamber of Commerce & Industries of all the State
iii. Superintendent of Stamps of All the States
iv. Inspector General of Registrations of all States
v. Selected Chartered Accountants and Company Secretaries of Gujarat
vi. Selected Advocates
vii. Professors of law of Various Universities
viii. Principals of Law College of Gujarat
### Extract of Response

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<th>Sr. No.</th>
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<th>Response</th>
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**Chart:**
- **X-axis:** Number of Questionnaires Sent
- **Y-axis:** Response
- **Legend:**
  - Blue: No. of Questionnaires Sent
  - Red: Response

**Legend:**
- MP’S
- MLA’S
- Federation, Confederation, Chamber Of Commerce & Industries Of All States
- Senior Officers Of Finance Department
- Senior Officers Of Revenue Department
- Stamp Duty Collectors
- Sup.Of Stamps Of All States
- I.G. Registration Of All States
- Sub Registars
- Chartered Accountants & Company Secretaries
- Advocates
- Director & Principal’s Of Law Institutions
Questionnaire Response Summary

1. The effective stamp duty rate chargeable on instruments of ‘conveyance’ relating to immovable property is 4.9%. Do you consider that the existing rate should be changed to –
   (a) 3%      216  
   (b) 6%      174  
   (c) 8%      11  
   (d) Above 8 % 1

2. The rate of duty chargeable on instruments that are connected with loans and advances, capital market transactions, and commercial transactions should –
   (a) be reduced 144  
   (b) be increased 51  
   (c) be removed 97  
   (d) not be changed 110

3. In your opinion which of the following steps should be most emphasized to increase the revenue without modifying the rate of the stamp duty?
   (a) control tax evasion. 128  
   (b) pay more attention to instruments other than instruments of immovable properties. 121  
   (c) make ‘market value evaluation’ system more effective. 108  
   (d) link relevant provisions of other Acts with Stamp Acts. 45

4. In your opinion, which is the major lacuna in the existing provisions of Stamp Act, which leads to red tapism and corruption?
   (a) Complexity of law 118  
   (b) Lack of sincerity in the administration system. 102  
   (c) Ignorance of law in the administrative system. 81  
   (d) Lack of awareness among the people. 91  
   (e) (any other lacuna.) 10
5. In the procedure of payment of duties under Stamp Act–

(a) emphasis should be put on system of payment by stamp papers and adhesive stamps only.  
(b) arrangement should be made to see that payment is made through government treasury only.  
(c) arrangement should be made to see that payment in the nationalized and private banks be made by using franking machines.  
(d) system of e-payment should be implemented.  

6. The simplification in the system of payment of refund under Stamp Act is -

(a) possible by amending the Act only.  
(b) possible by delegating the powers.  
(c) possible by strict supervision.  
(d) not required. At present, procedure conditions of payment of refund are satisfactory.  

7. The provision of depositing the amount equivalent to 25% of the deficit dues before making a revision appeal to Chief Controlling Revenue Authority under the Stamp Act –

(a) creates undue hardship to the applicant and hence should be relaxed.  
(b) is judicious, the provision does not require any change.  
(c) should be made more stringent and 50% of the amount of deficit duty should be deposited before making a revision appeal.  
(d) should be relaxed and uniformly 10% of the amount of deficit duty should be deposited before making a revision appeal.
8. In case of the particulars to be furnished with the instruments to be presented for the purpose of registration, adjudication or any other proceedings -
   (a) there should be a system of furnishing all the particulars. 153
   (b) only those particulars should be furnished which directly affect the determination of proper stamp duty. 131
   (c) provision should be made that authority concerned cannot ask for more details. 69
   (d) existing system should be retained. 49

9. The amount of pending recovery of stamp duty is increasing. To realize the pending recovery amount -
   (a) amnesty schemes should be offered periodically. 28
   (b) the provision should be made in the Act, if the pending dues are not paid within specified time. It should be made a charge upon the property. 145
   (c) immediate actions should be taken to recover the amount by settlement. 112
   (d) a provision should be made in the Act to make necessary remarks in the revenue records of the property and the same can be recovered as and when any right of transfer is made. 118

10. Which of the following should be the most effective criterion for granting exemptions of stamp duties-
   (a) class of persons. 97
   (b) class of instruments. 101
   (c) geographical area. 118
   (d) economic development. 86
11. What measures should be taken to remove the ambiguity to determine the true nature of the instrument?
   (a) Base of instruments should be broadened and classification of documents should be done. 85
   (b) The instruments should be classified in different groups and should have a uniform rate for the particular group. 120
   (c) Classification of instruments in different groups should be more specific. 134
   (d) No change is required. 60

12. The ambiguity in the Stamp Act -
   (a) can not be averted. 39
   (b) can be averted by making necessary changes in administration system. 186
   (c) no specific efforts are required, as taxpayers do not face any inconvenience because of this. 30
   (d) it should be removed immediately by making amendments in the Act because such ambiguity causes inconvenience to taxpayers and complexity in the administration. 146

13. The system of determining the market value in case of immovable property -
   (a) is very complex, it should be simple and transparent. 146
   (b) does not reflect realistic valuation of the property. There should not be such provision in the Act. 82
   (c) should be allowed the difference up to 25% between the determined market value and consideration amount. 105
   (d) should allow the Government to purchase such property, at the mentioned price. 63
14. Of all commoner practices of evasion or avoidance of payment of stamp duties which one of the following is more prevalent -

(a) avoid payment of stamp duty by non-execution of instruments. 122
(b) execute other type of instruments e.g. ‘Power of Attorney’ instead of ‘conveyance’ or ‘Agreement to sell’ 149
(c) disclosing inadequate consideration amount in the instrument. 74
(d) taking undue benefit of exemption of stamp duty. 54

15. To prevent evasion of stamp duty in different types of transactions, like loans and advances, capital market as well as business and commercial transactions -

(a) various associations and organizations should be coordinated with the system of collecting the duty. 103
(b) concurrent scrutiny of the transactions be done by existing infrastructure of stamps organization for the purpose of enforcement. 131
(c) most of such instruments should be given exemptions, taking scope of the instruments and income received from them into consideration. 83
(d) People should be made aware of importance of instruments as admissible in evidence. 86

16. There is significant under-valuation of property for evading full payment of stamp duties, which one or more remedies. Do you suggest to keep control over under-valuation assessment?

(a) Determination of market value system should be made more scientific, transparent and made available to all. 206
(b) penal actions should be made more effective to keep control on the administration. 88
(c) rate of the duty should be reduced and duty should be levied on the value addition only. 73
(d) valuation method and procedures should be outsourced. 36
17. Do you consider that existing machinery for detection of tax evasion and methods of enforcement satisfactory? What modifications would you like to suggest?

(a) Powers of search and seizure should be given to the inquiring officer under the Act.
(b) Penalties should be enhanced.
(c) Independent system should be formed in the organization to prevent tax evasion.
(d) The Stamp Act should be linked with other relevant Acts.
Majority Responses

1. The effective stamp duty rate chargeable on instruments of ‘conveyance’ relating to immovable property is 4.9%. Existing rate should be changed to 3%.

2. The rate of duty chargeable on instruments that are connected with loans and advances, capital market transactions, and commercial transactions should be reduced.

3. Tax evasion should be controlled to increase the revenue without modifying the rate of the stamp duty.

4. Complexity of the law is the major lacuna in the existing provisions of Stamp Act, which leads to red tapism and corruption.

5. In the procedure of payment of duties under Stamp Act – arrangement should be made to see that payment is made through government treasury only.

6. The Simplification in the system of payment of refund under Stamp Act is – Possible by delegating the power.

7. The provision of depositing the amount equivalent to 25% of the defecate dues before making a revision appeal to Chief Controlling Revenue Authority under the Act is judicious provision and doesn't require any change.

8. In case of the particulars to be furnished with the instruments to be presented for the purpose of registration, adjudication or any other proceedings there should be a system of furnishing all the particulars.

9. The amount of pending recovery of stamp duty is increasing. To realize the pending recovery amount the provision should be made in the Act, if the pending dues are not paid within specified time, charge should be made upon the property.

10. Most effective criterion for granting exemptions of stamp duties is geographical area.

11. Classification of instruments in different groups should be more specific to remove the ambiguity to determine the true nature of the instrument.
12. The ambiguity in the Stamp Act should be removed immediately by making amendments in the Act because such ambiguity causes inconvenience to taxpayers and complexity in the administration.

13. The system of determining the market value in case of immovable property is very complex; it should be simple and transparent.

14. To execute other type of instruments e.g. ‘Power of Attorney’ instead of ‘conveyance’ or ‘Agreement to sell’ is more prevalent way of all commoner practices of evasion or avoidance of payment of stamp duties.

15. To prevent evasion of stamp duty in commercial transactions concurrent scrutiny of the transactions should be done by existing infrastructure of stamps organization for the purpose of enforcement.

16. There is significant under-valuation of property for evading full payment of stamp duties, to control over under-valuation assessment, determination of market value system should be made more scientific, transparent and made available to all.

17. Powers of search and seizure should be given to the inquiring officer under the Act to detect tax evasion.
Reply to the subjective question: suggestions of participants through response to item no. 18.

1. Ambiguity in tax must be avoided.
2. The law should not impose hardship on the execution of documents.
3. Procedure of registration should be simplified.
4. e-Payment procedure should be introduced.
5. Pending determination of valuation of case should be expedited.
6. Complexity of filing forms should be given up.
7. The law and procedure should be simplified.
8. Appeal, refund and revision provisions should be made effective.
9. Penalty provisions are not adequate.
10. Checking method of tax evasion should be more effectively.
11. Administrative organization for collection of duty should be separated from registration process.
12. Tax compliance should be increased cost of collection should be reduced.
13. The exemption should be withdrawn immediately and new exemption should not be offered.
14. Duty on value addition in immovable property should be introduced.
Annexure–II: LIST OF CASES

2. A. Barakath Ali v. Joint Sub-Registrar, AIR 2009 NOC 3003 (Mad)
7. A.R. Narayanan v. Special Deputy Collection Virudhnagar, AIR 2003 Mad. 266
8. Abdul Wahid v. U.P. State, AIR 2003 All 220
9. Abhishek Co-operative Housing Society Ltd. v. Board of Revenue, Madhya Pradesh, AIR 2009 MP 17
10. Adarsh Kumar v. State of Uttar Pradesh, AIR 2008 ALL 2
11. Amar Pal Singh v. Chief Controlling Authority/Commissioner, Agra, 2010(4) All U 296 (All)
16. Anil Kumar Jain v. Collector Stamps, 1998 (2) AWC 929 (All)
17. Aniruddha Kumar Ashwani Kumar v. CCRA (UP), 2000 (3) AWC 2587 (All)
19. Anusaya Singh (Smt.) v. Commissioner, Faizabad Division, Faizabad, AIR 2008 NOC 1866
23. Asha Kapoor (Smt.) v. Additional Collector (Finance & Revenue), Ghaziabad, AIR 2008 NOC 2428
24. Asha Kishanlal Bajaj (Smt) v. Sub-Registrar Assurances, 2001 (2) Bom. LR 629 (Bom-DB)
27. B. Razia Razak (Smt.) v. District Registrar, Prevention of Undervaluation of Instruments, AIR 2003 Kant 486, p. 488
38. Bhuthabhai Merabhai Bharvad v. state of Gujarat & Anr, 2005 (2) GLR 1792
40. Birendra Nath Manna v. State of West Bengal, 2000 (1) CHN 173
41. Brij Nandan Singh v. State of Bihar, AIR 2007 Patna 4
42. Brojomohan v. Lachminarayan, 5 Pat LJ 660
44. C.C.R.A. v. M/s. Texas Instruments India Ltd., AIR 2004 Karn. 70 (F.B.)
46. CGT v. N.S. Getti Chettier, (1971) 82 ITR 599
47. Chalker v. Chalker, 1 Conn. 79
52. Chandrakant C. Adesara v. State of Bihar, AIR 1997 Patna 145 (152) SR
54. Channamma v. Shanta Kumar, AIR 2004 Karn. 226
55. Chidambaram Chettiar v. Meyyappan Ambalam, ILR (1946) Mad 672
56. Chief Controlling Revenue Authority v. Madras Industrial Investment Corporation, (1966) 2 MLJ 320 (FB)
57. Chilakuri Gangalappa v. Revenue Divisions Officer, AIR 2001 SC 1321
58. Chilakuri Gangulappa v. Revenue Divisional Officer, Madanapalli, AIR 2001 SC 1321
59. Chiranjilal (Dr) v. Hari Das (D) by LRS, (2005) 10 SCC 746, 755
60. Cirijesh Kumar Srivastava v. Slate of U.P., 1998 All LJ 1456 (All) (FB)
61. Civil Engineering Corporation Ltd. v. Special Tehsildar (Stamps), AIR 2001 Mad 277
64. Collector of Goa v. (Smt). Vinodins Viriayak Joshi, AIR 2006 Born 222
65. Collector of Nilgiris, Ooty v. Mahavir Plantations (P) Ltd., AIR 1982 Mad 138 -146

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69. D. Devaraj v. Inspector-General of Registration, Cum-Tamil Nadu Chief Revenue Controlling Authority, Chennai, (2005) 1 LW 576 (Mad)
70. D. Palanivel v. Sub-Register, Registration Department, (2005) LW 587 (Mad).
72. D.P.R. Foods (P) Ltd v. State of Uttar Pradesh, 2010 (4) All LJ 95 (All)
73. Dakshina Mara Nadar Sangam v. Special Deputy Collector (Stamps), Kokirakulam, Tirunelveli, 2008(1) Mad LW 715 (Mad)
75. Danlurn Ramachandra Rao v. Bhogi Venkata Ramana, 1996 (3) ALT 725
78. Deepak Kumar Shukla v. State of U.P., 2005(3) AWC 2748 (All)
79. Devachand v. Hirachand, 13 Bom 449
81. Devi Narayanan Housing Development (P) Ltd. v. Inspector General of Registration, Chennai, AIR 2008 NOC 283
82. Dharam Kaur v. State of Punjab, 2009(1) PLR 590 (P&H)
83. Dhiraj Kumar v. State of UP., 1996 (2) AWC 372 (BR)
84. Dilwali v. Commissioner, AIR 2000 All 344
86. District Registrar v. Bathula Suguna, AIR 2007 AP 132
87. District Registrar v. Lake Paradise, 2001 (3) KLT 521
88. Diwakar Tiwary v. State of Jharkhand, 2003 (3) CCC 308 (Jhar)
89. Doaba Co-op. Milk Producers Union Ltd. v. State of Punjab, 1997 (2) PLR 596

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90. Downes v. Richardson, (1822) 5 B & Ald 974
93. Emperor v. Kallumal, 1903 AWN 174
94. Empress v. Dwarakanath Chowdhury, 2 Cal 399 at p. 403
98. Gauri Farm Equipment v. State of Punjab, 1997 (2) PLR 604 (P&H)
100. Geeta v. State of Rajasthan, 1998 RRC 503
104. Goodyear India Ltd. v. State of Haryana, AIR 1999 SC781
112. Govindan v. District Registrar, Tankasi, 2006 (3) MLJ 834 (Mad)
117. Har Pyari v. District Registrar, 1999 (4) A WC 2804 (All)
119. Hari Om Agarwal v. Prakash Malviya, AIR 2008 SC 166
120. Harshadbhai P. Dave v. Sub-Registrar, Rajkot & ors, 1994(2) GCD 767 (Guj.) (FB)
121. Harvinder Kaur (Smt.) v. State of M.P., AIR 2007 MP 86
122. Haryana State v. Sucha Singh, 2006 (2) PLR 572 (P&H)
123. Himalaya House Co. Ltd. v. Chief Controlling Revenue Authority, AIR 1972 SC 899
125. Hindustan Coca Cola Beverages Ltd. New Delhi v. Govt of Andhra Pradesh, AIR 2008 AP 241
128. Hindustan Oil Mills Ltd. v. Special Deputy Collector (LA), AIR 1990 SC 731 (737)
129. Hindustan Steel Ltd. v. Dilip Construction Co., AIR 1969 SC 1238
130. Hira v. Queen Empress, 1865 PR 18
133. Iqbal Kaur v. State of Punjab, AIR 2010 P&H 130
134. ITC Ltd. v. State of UP., AIR 2009 All 31
136. J. V.H Sugar Corporation Ltd. v. Chief Controlling Revenue Authority, AIR 2004 All 60, p. 69
137. J.M.A. Raju v. Krishnamurthy Bhatt, AIR 1976 Guj 72 (74, 75, 76)
140. Jawajee Nagnatham v. Revenue Divisional Officer, Adilabad (AP), (1994) 4 SCC 595, 600
143. John Mithalal Desai v. Dineshbhai K. Vora 1997-3 GLR 2106
145. K. Bose v. Special Deputy Collector (Stamps), (2006) 4 MLJ 1251 (Mad)
149. K. Sivaramiaiah v. Special Deputy Collector (Urban), Caddapah, 1989 (1) ALT 546
152. K.Sivaramaiah v. Special Deputy Collector, Urban Cuddapah, 1989 (1) ALT 546
154. Kali Charan Banik v. Mani Mohan Saha Banik, AIR 1924 Cal 794
159. Kethi Needi Jainendra Kumar v. District Registrar, Elure, AIR 2000 AP 268 (269)
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<th>Name of the Case</th>
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<td>Li Taka Pharmaceuticals Ltd. v. State of Maharashtra and others, reported in (1996) 4 Comp LJ 385 (Bom)</td>
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<td>175</td>
<td>Link Well Electronic Ltd. v. A.P. Electronic Development Corpn. Ltd., 1997 (2) An WR 42 (AP)</td>
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<td>176</td>
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<td>178</td>
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<td>180</td>
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<td>1998 (4) ALT 626 (AP)</td>
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<td>M.A. Gafoor v. Mohd. Jani</td>
<td>1999 (1) ALT 596 at p. 599</td>
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<td>182</td>
<td>M.D. Dilli Babu v. Chennai Metropolitan Development Authority, Chennai, (2007) 7 MLJ 416 (Mad)</td>
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<td>183</td>
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194. Madan Lal v. State of Punjab, 2008 (3) PLR 549 (DB)
195. Mahadeva v. Commissioner Mysore City Corpora-tion AIR 2003 Karn. 217
199. Maya Foods and Vanaspati Ltd. v. Chief Controlling Revenue Authority (BR), Allahabad, 1998 (4) AWC 636 (All)
200. MBI Metalloys (P) Ltd. v. Inspector General of Registration, Chennai, 2010 (4) MLJ 523
201. Meena Khanna v. State of U.P., 2005(3) AWC 2296 (All)
203. Mian Bux v. Emperor, 162 IC 504
207. Mohan Choudhary v. Chief Commissioner, AIR 1964 SC 173
211. Mukesh (Minor) v. Chief Revenue Controlling Authority/Board of Revenue, US. Allahabad, 2005 All LJ 1678
212. Mulakh Raj v, State of Haryana, AIR 2001 P&H 61
215. N. Dhanakoti v. Special Deputy Tehsildar, Tiruchengode, AIR 2003 Mad 96, p. 97
216. N. Dhankoti v. Special Deputy Tehsildar, Tiruchengode, AIR 2003 Mad 96, p. 97
217. N. Dhimakoti v. Special Deputy Tehsildar, Tiruchengode, AIR 2003 Mad 96, p. 98
221. Nalina Veeraraghavan (Mrs) v. Chennai Metropolitan Development Authority, AIR 2008 NOC 2893
222. Naraindas v. jassonmal, AIR 1921 Sind 80
226. Naresh Agarwal v. Commissioner Garhwal (CCRA), Delhradun, AIR 2006 NOC 565 (Uttr)

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227. Natraj Steels (P) Ltd. v. CCRA & Inspector General of Registration and Stamps, Hyderabad, AIR 2005 NOC 552
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**ANNEXURE–III: ABBREVIATIONS**

1. ADM Additional District Magistrate
2. AIR All India Reporter
3. All E.R. All England Reports
4. ALL. Allahabad (High Court)
5. ASR Annual Statement of Return
6. AUD A Ahmedabad Urban Development Authority
7. BUDA Bhavnagar Urban Development Authority
8. CAG Comptroller & Auditor General
9. CAGR Compounded Annual Growth Rate
10. Cal. Calcutta (High Court)
11. CBDT Central Board of Direct Taxes
12. CCI Competition Commission of India
13. CD Compact Disk
14. CenVAT Central Excise Value Added Tax
15. CPC Code of Civil Procedure
17. D/SOR Debt to State’s Own Revenues
18. DPA Directly Productive Activity
19. DVD Digital Video Disk
20. EB Excess Burden
21. EC Encumbrance Certificate
22. FB Full Bench
23. FD Fiscal Deficit
24. FI Financial Institution
25. GAIL Gas Authority of India Limited
26. GDP Gross Domestic Product
27. GLR Gujarat Law Herald
28. GSDP Gross State Domestic Product
29. GST Goods and Service Tax
30. Guj. Gujarat (High Court)
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<th>Acronym</th>
<th>Description</th>
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<td>ICEGATE</td>
<td>Indian Customs and Central Excise Electronic Commerce/Electronic Data interchange (EC/EDI) Gateway</td>
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<td>32.</td>
<td>ILR</td>
<td>Indian Law Reports</td>
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<td>33.</td>
<td>JT</td>
<td>Judgment Today</td>
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<td>34.</td>
<td>JUDA</td>
<td>Jamnagar Urban Development Authority</td>
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<td>35.</td>
<td>KB</td>
<td>King's Bench Decisions</td>
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<td>36.</td>
<td>Ker.</td>
<td>Kerala (High Court)</td>
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<td>38.</td>
<td>MAT</td>
<td>Minimum Alternative Tax</td>
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<td>39.</td>
<td>MEB</td>
<td>Marginal Excess Burden</td>
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<td>40.</td>
<td>MODVAT</td>
<td>Modified Value Added Tax</td>
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<td>41.</td>
<td>NSDL</td>
<td>National Securities Depository Limited</td>
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<td>42.</td>
<td>NSDP</td>
<td>Net State Domestic Product</td>
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<td>43.</td>
<td>OLTAS</td>
<td>Online Tax Accounting System</td>
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<td>44.</td>
<td>P.C</td>
<td>Privy Council</td>
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<td>45.</td>
<td>Pat.</td>
<td>Patna (High Court)</td>
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<td>46.</td>
<td>PSU</td>
<td>Public Sector Undertaking</td>
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<td>47.</td>
<td>QB</td>
<td>Queen’s Bench</td>
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<td>48.</td>
<td>Raj.</td>
<td>Rajasthan (High Court)</td>
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<td>49.</td>
<td>RD</td>
<td>Revenue Deficit</td>
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<td>50.</td>
<td>RE</td>
<td>Revised Estimate</td>
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<td>51.</td>
<td>ROC</td>
<td>Registrars of Companies</td>
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<td>52.</td>
<td>RUDA</td>
<td>Rajkot Urban Development Authority</td>
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<td>53.</td>
<td>SC</td>
<td>Supreme Court</td>
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<td>54.</td>
<td>SCC</td>
<td>Supreme Court Cases</td>
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<td>55.</td>
<td>SCW</td>
<td>Supreme Court Weekly</td>
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<td>56.</td>
<td>SDP</td>
<td>State Domestic Product</td>
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<td>57.</td>
<td>SDVOD</td>
<td>Stamp Duty Valuation Organization Department</td>
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<td>58.</td>
<td>SOC</td>
<td>Social Overhead Capital</td>
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<td>59.</td>
<td>SPFRC</td>
<td>State Public Finance Reform Committee</td>
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<td>60.</td>
<td>SUDA</td>
<td>Surat Urban Development Authority</td>
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<td>61.</td>
<td>TDS</td>
<td>Tax Deducted at Source</td>
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<td>62.</td>
<td>TRC</td>
<td>Tax Reform Committee</td>
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<td></td>
<td>Abbreviation</td>
<td>Full Form</td>
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<td>63</td>
<td>UP</td>
<td>Uttar Pradesh</td>
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<td>64</td>
<td>USA</td>
<td>United States of America</td>
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<td>65</td>
<td>VAT</td>
<td>Value Added Tax</td>
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<td>66</td>
<td>VUDA</td>
<td>Vadodara Urban Development Authority</td>
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<td>67</td>
<td>YoY</td>
<td>Year-on-Year</td>
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