

**Shri. Anil Kawade (I.A.S.)**  
Inspector General of Registration &  
Controller of Stamps,  
Maharashtra State



Office : New Administrative Building, Ground Floor,  
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D.O. No. **D-3/116/2018**

Date : **27.03.2018**

To,  
Smt. Veena Ish  
Additional Secretary,  
Department of Land Resources  
NBO Building, G-Wings, Nirman Bhawan, Moulana Azad Road,  
New Delhi -110011, India

**Subject:** Regarding non- requirement of TDS certificate at the time of Registration at Sub-Registrar office in Mumbai, Maharashtra

**Reference:** EoDB 2018-19 Review meeting conducted on 21<sup>st</sup> March 2018

Respected Ma'm,

During the Ease of Doing Business Survey 2016-17, the World Bank team has added a step to 'Obtain a certificate for the Tax Deductible at Source' with associated time of completion as 7 days along with the procedure of preparing the final sale deed. This extra procedure has also resulted in additional cost in overall registration process equal to 1% of the property value.

Addition of this single process has resulted in increasing total number of steps from 7 to 8, increasing the cost by approx. 1% as well as number of days (47 to 53) taken to complete the transaction. Hence, India slipped from its original position and was ranked 154<sup>th</sup> in the EoDB ranking by World Bank in 2016-17.

I would like to highlight that this process is not a mandatory procedure during the document registration process in Maharashtra. The department has issued necessary notification and has also taken confirmation from the Joint District Registrar offices in Mumbai regarding TDS being a non-mandatory requirement at their Sub-Registrar offices. Also, as per the guidelines, registration is not dependent on TDS and hence none of the SROs reject the registration of document in absence of TDS certificate.



We understand that TDS is a compliance requirement as per Income Tax Act, but TDS is not cost pertaining to registration transaction. Hence, it is requested to remove this activity from the overall registration process. Additionally, TDS is not a Tax on the property value but taken as advanced tax. Advance tax can further be adjusted to income tax (in case there are dues) or refunds (in case of no dues). Also, in case citizens want the TDS certificate, it can currently be obtained in 1 day through online channel.

Hence it is our sincere request to reconsider this point during the EoDB Review for year 2017-18, which will help us in improving our overall ranking this year.

Yours sincerely,



Anil Kawade, I.A.S

Inspector General of Registration  
& Controller of Stamps, Maharashtra

- CC- 1. Shri Shaiendra Singh, Additional Secretary DIPP, Government of India, New Delhi for information.
2. Hon. Principal Secretary, Revenue Stamp and Registration, Mantralaya, Mumbai for information.
  3. Hon. Settlement Commissioner, Maharashtra State Pune for information.