

Government of Jammu & Kashmir
Office of the Inspector General of Registration, J&K
Jammu/Srinagar

Subject: Guidelines Regarding Refund of Registration Fee.

Circular No: 06 - REG of 2025

Dated: 21.01.2025

Based on the proposal of the Registration Department, the matter regarding refund of registration fee has been considered by the Revenue Department in consultation with the Finance Department and the Department of Law, Justice and Parliamentary Affairs.

Following the concurrence of the Finance Department and advice of the Department of Law, Justice & Parliamentary Affairs, the Revenue Department vide Circular No. 04- JK(Rcv) of 2024 dated 22.05.2024 has issued the following instructions relating to eligibility for refund of the registration fee paid in a situation where no registration of the documents is effected due to technical glitches / circumstances beyond the control of the applicant:

- i. The affected citizens may submit an application for the refund of the fees, for which no service is availed, to the concerned Sub Registrar. The Sub Registrar will review the application and conduct necessary reconciliation with government receipts and forward the case to the Inspector General of Registration through the respective Registrar and Additional Inspector of Registration (AIGR) for further consideration.
- ii. The Inspector General Registration (IGR), J&K will review the case and verify that the reconciled amount is indeed due for refund, and it has not resulted in the registration of any instrument / articles. After satisfying himself with the validity of the claim, the Inspector General will grant approval for the refund of the respective amount after deduction of Rs 100/- from the fee paid provided budgetary provisions are available for the purpose.

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- iii. Further, IGR shall issue detailed guidelines / procedure to ensure that only genuine cases get the refund without incurring any pecuniary loss to the Government exchequer.

The payment of Registration Fee is governed under Sections 78-80 of the Registration Act, 1908. After a document is presented for registration, registration fee is levied as per Table of Registration Fee notified by the Revenue Department, vide S.O. 243 dated 4th of August, 2020 in terms of Section 78 of the Registration Act, 1908. The registration fee can be paid in the name of the Sub Registrar Office where registration of the document is planned, by the e-payment mode through GRAS (Government Receipt & Accounting System) in Major Head 0030 or IPG (Internet Payment Gateway) of Jammu and Kashmir Bank in Account No. 0110010200000994 maintained in Civil Secretariat (Moving Branch). While there is no provision for refund of registration fee in Registration Act, 1908 or Registration Rules, provisions relating to refund of revenue are contained in Rules 300-301 of the General Financial Rules, 2017.

Applications seeking refund of registration fee are being received either directly from the citizens or through the Sub Registrar Offices for not having availed the registration services in lieu of payment of the registration fee. The matter has been further discussed with Additional Inspector General of Registration (AIGR) Kashmir and Additional Inspector General of Registration (AIGR) Jammu in departmental e-File No: 7512206. Based on the discussions, and in pursuance to Circular No: 04-JK(Rev) of 2024 dated 22.05.2024 of the Revenue Department, the following scenarios have been outlined, wherein the citizens are eligible for refund of registration fee:

- i. *Registration fee Payment made into a different account head.*
- ii. *Registration fee Payment made against a different office (Registrar/Sub Registrar) instead of the concerned Sub Registrar.*
- iii. *Registration fee deposited in the account head of Land Records Department instead of Registration Department.*
- iv. *Registration fee directly deposited into receipt account through bank/treasuries and fee have not been deposited on GRAS Portal.*
- v. *In certain cases, parties have deposited the registration fees afresh and have got their registrations done. However, refund of the already deposited registration fee is pending.*
- vi. *Due to technical glitches, the payment has been debited from the account of*

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- the citizen but not credited into the relevant account head.*
- vii. *Failure of payment through IPG of JK Bank with amount debited but transaction failed and no refund received by the applicant.*
 - viii. *Non-verification of GRAS challan due to technical error.*
 - ix. *Due to software up-gradation and server issues of Jammu and Kashmir Bank, notably during June-July 2022, many citizens/applicants deposited their fees, transaction was unsuccessful and the amount got debited from their accounts.*

Accordingly, the following guidelines are hereby issued in compliance with the Circular No.04-JK(Rev) of 2024 dated 22.05.2024 and communication No. dated of the Revenue department and in prior concurrence with CAO, IGR office:

- i. *A citizen may submit an application (as per Annexure 'A') for refund of registration fee in any of the scenarios mentioned above (and listed in Annexure 'B') to the Sub Registrar in whose jurisdiction the document was to be registered. The application will be accompanied by a copy of the deed document, receipt of registration fee and copy of receipt if paid through IPG of J&K Bank.*
- ii. *The Sub Registrar will scrutinize the applications with reference to his records/receipts and the online portals (NGDRS and JKGRAS/IPG of JK Bank) to verify whether the registration fees has been paid, if paid, in which account head, whether these were used in availing registration services or not, and if used, in which tokens/documents. After due scrutiny and reconciliation with their receipts, the Sub Registrar will recommend the cases of a particular month to the District Registrar for refund of the registration fees paid for which no registration services were availed. A certificate in the prescribed format (Annexure 'C') will be recorded by the Sub Registrar. The claims of the previous month shall be recommended by the Sub Registrar to the District Registrar by the 5th of every month (if 5th happens to be a holiday, the following day will be the last day for submission of claims of previous month). The recommendation shall be made by the Sub Registrar after compiling all the cases of the month received by the Sub Registrar seeking refund of registration fees.*
- iii. *The District Registrar will compile all the cases received from all the Sub*

Registrars under his jurisdiction and forward them to the Additional Inspector General of Registration (AIGR) concerned before the 10th of that month.

- iv. *The AIGR Kashmir/Jammu will further compile all the cases received from the District Registrar under his jurisdiction and verify the genuineness of the claims before endorsing them to the Inspector General of Registration (IGR), J&K within 5 days (i.e., by the 15th of the month) of receipt of the case from the District Registrar.*
- v. *The IGR will verify the claims and have the amount of Registration Fees reconciled with Cyber Treasury/Principal Accountant General/ JK Bank as may be the case through the Chief Accounts Officer (CAO) posted in his office. Upon receipt of the report of reconciliation, satisfying the validity of the claim and prior concurrence of CAO, the IGR will grant approval to the refund of the registration fee preferably within three months of the receipt of the claim from AIGR concerned.*
- vi. *Apart from quarterly reconciliation, CAO will maintain a record of these cases for reference in Refund Register to be maintained for the purpose.*
- vii. *CAO, IGR office will release funds to the concerned District Registrars under DBH: 411-Refund when received from the Finance department/ Revenue Department through BEAMS.*
- viii. *CAO, IGR office will maintain the Refund Account for entertaining the claims of refund of registration fee and will be the signatory of the Refund Account.*
- ix. *The claim will be reimbursed to the applicants account by the District Registrar after deducting an amount of Rs. 100/- per claim and the same will be contra credited to 0030 (0030-03-104-0099-8026) under an intimation to AIGR concerned and CAO, IGR office.*
- x. *A claim which has been submitted within 6 months of the payment of Registration fee will be entertained. Claim beyond 6 months will require approval of the Revenue Department.*



All cases pending on the date of issue of these guidelines whether through e-GRAS or IPG of J&K Bank or other manual mode will be decided in accordance with the above procedural guidelines as a one-time exception. All claims pending on the date of the issue of these guidelines will be decided in accordance with the above procedural guidelines.

Sd/-

Inspector General of Registration, J&K

Dated: 21.01.2025

No: IGR/Gen/35/2025/ 505

Copy to the:

1. Principal Accountant General, J&K.
2. Financial Commissioner (Revenue), J&K.
3. Secretary to the Government, Revenue Department.
4. AIGR, Kashmir/Jammu.
5. Registrar (All).
6. Sub Registrar (All).
7. Chief Accounts Officer, O/o IGR J&K.
8. In-charge Website for uploading on the departmental website.
9. Office Record.



Tehsildar Headquarter
O/o Inspector General of Registration, J&K

Application for refund of registration fee

To Sub
Registrar.....,

(please specify the name of the SR where the document was planned for registration or was registered).

Subject: Refund of registration fee.

Sir/Madam,

I, Shri / Smt _____ Son/ Daughter/Spouse of resident of _____
(Telephone No. _____ if any, Mobile No. _____ if any, e-mail _____ if any) applied for registration of a document under Article / Instrument _____ and Token No. _____ in your office for which appointment was booked for (mention the date).

*I paid the registration fee of Rs. _____ through JKGRAS under GRN _____ dated _____ favouring Sub Registrar Office _____ under name _____ for registration of _____ deed.

*I paid the registration fee of Rs. _____ Under Receipt No _____ on _____ For Token No _____ favouring _____ office.

However, the registration fee deposited could not be utilized in the said Token for the reasons mentioned below (*Indicate the reason applicable in your case from the Annexure-'B'*):

i. _____

ii. _____

Due to above reason(s), I am entitled to refund of Registration fee of Rs ----- for Which no service has been availed. My Bank details are as under:

- i. Name of the applicant (as per GRAS challan / IPG Receipt):__
- ii. Name of the Bank:_____
- iii. Bank Account Number:_____
- iv. Name of the Bank Account Holder:_____
- v. Bank Branch:_____

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vi. IFSC code: _____

vii. Mobile Number: _____

I aver that the registration fee payment made by me has not been used in any other document for availing registration services and no refund of registration fee has been obtained by me.

I undertake that the above information is correct and if any information relating to refund my claim is found to be false at any point of time, I may be liable for penal action as per the provisions of the Registration Act, 1908 and other relevant Laws/rules.

It is requested to kindly refund the registration fee. I have enclosed copy of the deed document, receipt of registration fee paid and other relevant documents.

Yours faithfully,

(Name of the applicant)

Attached documents:

- 1.
- 2.
- 3.
- 4.

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Annexure'B'

Reasons:

- i. Registration Fee payment made into a different account head (*mention the account head*).
- ii. Registration Fee payment made against a different Sub Registrar Office (*Mention the office name*)
- iii. Registration fee deposited in the account head of Land Records Department (*Account No.*).
- iv. Registration fee directly deposited into receipt account through bank/treasuries and not deposited on GRAS Portal.
- v. Registration fee deposited a fresh for registration of the document while refund of already deposited Registration fee is pending.
- vi. Registration Fee payment debited from the account of the citizen (*date/time /transaction id /GRN date as per applicability*) but not credited into the relevant account head due to technical glitch.
- vii. Failure of Registration Fee payment through IPG of JK Bank, amount debited but transaction failed and no refund received. Details relating to failure of payment to be indicated.
- viii. Non-verification of GRAS challan due to technical error.
- ix. Due to software up-gradation and server issues of Jammu and Kashmir Bank, notably during June-July 2022, registration fee deposited, transaction was unsuccessful but the amount got debited from their accounts.

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Annexure 'C'

Office of the Sub Registrar _____

Certificate

I have verified the claim of the applicant namely _____ for refund of Registration Fee for Rs.__(Rupees_____) and found it genuine, in reference to records of the Sub Registrar office and _____portals NGDRS and JKGRAS.

The claim is accordingly recommended for refund of Registration Fee in favour of _____.

The amount may be credited into the Account No _____ with the following details :

Name & Signature of
Sub Registrar with stamp

No:

Date:

