

**GOVERNMENT OF ANDHRA PRADESH**  
**OFFICE OF THE COMMISSIONER AND INSPECTOR GENERAL OF**  
**REGISTRATION AND STAMPS, A.P., VIJAYAWADA,**

**Circular Memo No.G1/17053/2012 Dated : 04/08/2022**

**Sub:** Registration and Stamps Dept., - Registration of Documents - Provisions of Income Tax Act - Reiterated - Regarding.

**Ref:** Circular No CCA-40 dated 05-03-2015

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Attention is invited to Section 194-IA of Income Tax Act, 1961 which reads as follows:

“Any person, being a transferee, responsible for paying to a resident transferor any sum by way of consideration for transfer of any immovable property (Other than agriculture land) shall , at the time of credit of such sum to the account of the transferor or at the time of payment of such sum in cash or by issue of cheque or draft or by any other mode, whichever is earlier, deduct an amount equal to one percent of such sum (exceeding Rs. 50 lakhs) or the stamp duty value of such property, whichever is higher as income tax thereon”.

All the Jt. SRs are requested to insist the buyer of the property (relating to documents with chargeable value exceeding Rs. 50 Lakh) at the time of registration to produce a copy of challan in Form: 26QB as proof of payment of income tax (TDS).

All the Jt. SRs are also requested to insist both the buyer/seller of the property (relating to documents with chargeable value exceeding Rs. 50 Lakh) at the time of registration to quote PAN in the documents presented for registration.

All the Jt. SRs are directed to strictly follow the above instructions, any deviations will be viewed seriously and stern action will be taken against those Jt. SRs who fail to comply the instructions.

**V Rama Krishna**  
**Commissioner and Inspector General of**  
**Registration and Stamps, A.P.,**  
**Vijayawada.**

**To:**  
**All SRs, DRs, and DIGs**  
**Copy to All HOD Officers.**