

GOVERNMENT OF KERALA

Abstract

Stamps and Registration -Non-levy of surcharge on release deeds loss of revenue - writing off- sanctioned -Orders issued.

LOCAL ADMINISTRATION (D) DEPARTMENT

G.O. (R) No.1434/91/LAD

Dated, Thiruvananthapuram, -26.3.91

- READ. 1. Letter No. SRA(HQ)V/2-299/88-89/1200 dated 10.3.1989 from the Deputy Accountant General, Thiruvananthapuram.  
2. Letter No.LRA3.2290/89 dated 28. 9. 89 from the Inspector General of Registration.

ORDER

In the local Authorities Laws (Second amendment) ordinance 1988, & Ordinance 20 of 1988 it has been laid down that release deeds executed in favour of persons other than the executant's spouse or children are to be assessed to surcharge at conveyance rates prescribed in the Kerala Stamp Act. The Deputy Accountant General in his letter read as 1st paper above has reported that it has been noticed that many documents executed on or after 29.11.88 are falling under ~~the~~ the category of release deeds executed in favour of persons other than the executant's spouse or children were assessed to duty at the preamendment rate and this has regulated in short levy of surcharge. The Inspector General of Registration in his letter read as 2nd paper above has reported that the short levy of surcharge was due to belated receipt of the ordinance by the Sub Registrars and that the Sub Registrars are not responsible for it. He has therefore requested to write off the amount of short levy of surcharge caused before the receipt of the ordinance by the Sub Registrars.

Government have examined the matter in detail. it is found that the short levy of surcharge in this case has occurred not by any willful negligence on the part of the Sub Registrars/district Registrars. The issue of ordinance and the date of effect of the levy of the surcharge was not made known to the Registry office before hand. the ordinance was decided upon and issued with immediate effect. The loss can be taken as happened only after the legislation reached the registry offices and the loss said to have occurred before the date can be taken only ~~if~~ as hypothetical. In the circumstances, the amount of Rs. 25,48,462/- (rupees Twenty five lakhs forty eight thousand four hundred and sixty two only) reported by the Inspector General of Registration as short levy of surcharge before the receipt of the ordinance by the Registrars cannot be considered as a loss occurred to Government due to any willful act or negligence on the part of the officers and therefore Government are pleased to order that this amount will be written off. The amount short levied by the Sub Registrars after the date of receipt of the legislation will be recovered from the Sub Registrars concerned. The Inspector General of Registration will take necessary action to recover the loss.

By the order of the Governor

P.K. SIVANANDAN  
Secretary to Government

Endt. No.ARA.3.16285/91

Office of the Inspector General  
of Registration, Kerala,  
Thiruvananthapuram, 23.4.1991

Order received from Government is communicated herewith for your information and necessary action. You are requested to recover immediately from the concerned Sub Registrars, and to report to this office as early as possible, the amount short levied by them even after the receipt of



the ordinance No.20/88

s/d  
For Inspector General of Registration

To

All deputy Inspector General of Registration

• District Registrars (Audit & General)

" Chitty Inspectors and Auditors

" Sub Registrars

" sections and files

Stock file

District Registrar's office  
Mayanad

Endt.No. Ins.2. 1550/89

The copy of the message is forwarded for information and  
necessary action.

District Registrar (GI).

Sub Registrar,