

203  
25-16  
28016

PROCEEDINGS OF THE COMMISSIONER OF LAND REVENUE  
(Public Office Building, Museum Junction, Trivandrum 695033)

(Present: Dr. M. Vijayanunni, I.A.S)

No. KDis.2228/03/IRA.3.

Dated : 4.4.2003.

Sub: Kerala Stamp Act - Section 54(2) impounded documents Nos. P1/02, 2/02, 3/02, 4/02, 5/02 and 6/02 of the Sub Registrar Office, Thodupuzha - decision.

Ref: 1. Letter No. INS.2060/2002 dated 6.9.2002 of the District Registrar (General), Idukki.

2. Report No. RR.4.27460/2002 dated 13.1.2003 of the Inspector General of Registration, Trivandrum.

The District Registrar (General), Idukki has referred the impounded documents No. P1/02, 2/02, 3/02, 4/02, 5/02 and 6/02 of the Sub Registrar, Thodupuzha under section 54 (2) of KSA for the decision of the Commissioner of Land Revenue as to the stamp duty payable thereon.

The documents under reference have been styled as ~~xxxx~~ sale deed in favour of the Thodupuzha Taluk Educational Co-operative Society Limited No. 1. 159. It has been executed on unstamped paper claiming complete exemption of stamp duty in the light of G.O.(MS)No. 795/60/Agr. dated 8.10.1960.

The Sub Registrar, Thodupuzha has impounded the document on the ground that exemption from stamp duty is not allowable for these impounded documents and the District Registrar (General) Idukki has endorsed this on the ground that it is not mentioned in the documents whether the purchase of land is for the purpose of the business of the society.

The Inspector General of Registration is of the opinion that the impounded documents are eligible for the exemption of stamp duty because they were executed for the purpose of the business of the society.

As per notification No. G.O(MS)No.795/60/Agri. dated 8.10.60 full remission is allowed for instruments executed by or on behalf of any registered Co-operative Society or instruments executed by any officer of such Society or member and relating to the business thereof.

In this case the landed property was ~~purchased~~ purchased by the Thodupuzha Taluk Educational Co-operative Society Limited No. 1. 159 for the expansion of the educational activities and schemes of the said Society as per the decision of the Director board held on 5.2.2002. It is also mentioned



: 2 :

as an objective under the Bye-laws of the Co-operative Society "to purchase land for the above mentioned educational institution."

In view of the above, the documents in question are eligible for exemption from stamp duty.

Sd/-  
COMMISSIONER

The Inspector General of Registration, Trivandrum  
(Ref. No. RR.4. 27460/2002, dated 13.1.2003).

Forwarded/By Order,  
Sd/-  
SUPERINTENDENT.

Endot No. RR.4. 27460/2002. Office of the Inspector General of  
Registration, Kerala, Thiruvananthapuram  
Dated : 12.5.03

Copy communicated for information. The District  
Registrars (General) should communicate the same to the  
Sub Registrars.

Sushama  
FOR INSPECTOR GENERAL OF REGISTRATION

To

The District Registrars (Gl & Audit)  
The Deputy Inspector General of Registrations  
The Section Superintendents of this Office.

T.S. : 12/5.