

Office of the Accountant General (Audit)  
Trivandrum, Dated: 6.4.1989.

From

The Accountant General (Audit)  
Kerala, Trivandrum.

To

The Inspector General of Registration,  
Trivandrum.

Sir,

Sub:- Assessment of Stamp Duty on documents evidencing deposit  
of title deeds under serial No.6 of the schedule to the  
Kerala Stamp Act, 1959.

Ref:- Your letter No.SRA.2.2442/76 dated 3.3.89.

Please refer to your letter cited. Government have in their  
letter No.C.5954/E2/82/TD dated 10.2.84 clarified, that "the  
mortgage by deposit of title deeds executed in towns which have  
been notified under section 58 (f) of the Transfer of property  
Act above are eligible for reduced rate of stamp duty under Sl.  
No.6 to the schedule to the Kerala Stamp Act. It has also been  
made clear that all documents executed in areas other than those  
notified are liable to be stamped under Sl. No.37(b). This clari-  
fication was issued by Government in reply to this office letter  
No.SRA(HQ)V/2-147/75-76/842 dated 11.3.82. The clarification has  
been accepted in audit and necessary instructions issued to all  
field parties of this office, conducting the audit of receipts  
and refunds in the Registration Department for guidance.

Yours faithfully,  
Sd/-  
Audit Officer.

//True copy//

Endt.No.Ins.2.2700/89

Office of the Dist. Registrar (Gl.),  
Wayanad at Kalpetta, dt.31.5.89.

Copy communicated for information and further action.

Copy to:-

Dist. Registrar (Gl.),  
Wayanad.

All Sub Registrars  
Ins.1 & Ins.3.  
Stock file.