

No. 11/82  
57/12/83

PROCEEDINGS OF THE BOARD OF REVENUE (LR)  
D.Ds. 3272/83/LR(A)S. Trivandrum, Dated 3.2.1984.

Sub: - Kerala Stamp Act - Document No. P8/82 of Sub Registry Office, Mannarghat, Reference under Section 54(2) of the Kerala Stamp Act 1959 - Nature of document - Decision communicated.

Read: -1. Report No. GL/6226/82 dt 10.12.83 from the District Registrar, Palghat.  
2. Report No. Ins. 4./277/83 dt 15.2.83 from the I.G. of Registration. ....

The District Registrar, Palghat in his report read as first paper above has referred copy of impounded document No. P8/82 of Sub Registry Office, Mannarghat through the Inspector General of Registration under Section 54(2) of the Kerala Stamp Act 1959 for the decision of the Board regarding the nature of document and stamp duty payable thereon.

2. The document under reference is styled as a settlement deed for Rs. 7,500/- and bears stamp duty of Rs. 138/-. By the document, the executant one Shri. Sankunni settles his property to his sister, who is a divorcee and now residing with the executant. It is recited in the document that the executant settles to his property due to love and affection and for future maintenance of the sister. The doubt raised by the District Registrar is whether the document is a settlement or not since the beneficiary (sister) cannot be said to be family member and that the document is to be classified as a gift deed as opined by the Sub Registrar. The District Registrar and Inspector General of Registration are of opinion that the document is settlement deed falling under section 2(a) of the Stamp Act.

3. The Board has perused the reports and records of the case. The document No. P8/82 of Sub Registrar Office, Mannarghat is a settlement deed for the following reasons.

1. It is recited in the document that the beneficiary is the dependent of the executant. 2. The document is executed for the livelihood of the beneficiary. The beneficiary is a divorcee.

4. In the circumstances, the Board holds that the document No. P8/82 of Sub Registry Office, Mannarghat is a settlement deed which falls under Article 51 of the Schedule to the Kerala Stamp Act.

Sd/- Secretary.

To

The District Registrar, Palghat  
Copy to:- The Inspector General of Registration, Trivandrum.  
Forwarded/By order

/True Copy/

Sd/-  
for Secretary

Sd/-  
for Director.

Endt. Ins. 3.12301/84 Office of the District Registrar (GL)

Alleppey, Dt 17.12.1984.

Copy communicated to all subordinates for information and necessary action. Please acknowledge receipt.