

PROCEEDINGS OF THE BOARD OF REVENUE (LH) THIRUVANANTHAPURAM
(Present. Shri. S. Padmakumar, 1st Member, Board of Revenue (LH))
No. D. Dis. 23302/00/LH(A)3
Dated 17.1.1991

Sub:- Impounded document No. PO/30 of Sub Registry office,
Sultan Battery - Reference under section 54(2) of the
Kerala Stamp Act -

Read:- Report No. Ins. 3... 3225/38 Dated 25.4.00 of the District
Registrar (General) Vayanaad.
2. Report No. Ins. 4.23371/00 Dt 22.6.00 of the Inspector
General of Registration.

The Inspector General of Registration has referred to
impounded document No. PO/30 of Sub Registry office Sultan Battery
under section 54(2) of the Kerala Stamp Act for the decision of the
Board of Revenue regarding the nature of the document and stamp
duty payable thereon.

The document under reference has been styled as a conveyance
deed for Rs. 1,00,000/- executed by the member of the South Vayanaad
Taluk employees Co-operative Society Limited No. D. 2223 in favour
of the said society claiming complete exemption of stamp duty
as envisaged in G.O (MS) No. 705/60/Asri. dt 3.10.1960.

The Sub Registrar who impounded the document is of the
opinion that the document is not executed in connection with the
purposes of business of the Society and that the document will
not fall within the ambit of G.O. (MS) No. 705/60/Asri. dt 3.10.1960.
The District Registrar (SI) Vayanaad is also of the view that the
document is not eligible for the remission of stamp duty since
the recitals in the documents differed from the resolution
passed by the managing committee of the Society. But the
Inspector General of Registration is of the view that the
document is eligible for the remission of stamp duty in the
light of the notification issued in G.O (MS) No. 705/60/Asri.
Dt: 3.10.1960.

The matter of consideration before the Board of
Revenue is whether the nature of the document is to be decided
as per the recitals in the document or any other factors
which are not recited in the document.

On a perusal of the document it can be seen that
the document has been executed by the member of the society
in favour of the Society to contract a building for the purposes
of business of the Society. These recitals in the document
cannot be ignored for determining the nature of the document.

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As per the Government Notification issued in G.O.MS.No.705/CO/Ari. Dt 6.10.00, the instruments executed by an after or member of the Society and relating to the business there of are exempted from stamp duty. The impounded document satisfies the above conditions.

In the circumstances the Board of Revenue agrees with the views of the Inspector General of Registration and holds that the impounded document No. PD/39 of Sub Registry office Sultanbattary is eligible for the remission of stamp duty.

By order

Sd/- Secretary


Forwarded/By order
Sd/- Superintendent.

Sd/-
for Inspector General of Registration.

Office of the District Registrar(GL)
Alzppuzha, Dt:11.11.01.

Ins.2. 5817/01

Copy communicated to all Sub Registrars, Chitty Inspector and Chitty Auditor and the same may be acknowledged.


DISTRICT REGISTRAR(GL)
ALAPPUZHA.

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