

P10/75 SRO Attingal

Sri Madhavan Pillai Ayyappan Nair, Attingal in his application read above has applied under Section 44 of the KSA 1959 before the Board of Revenue for the refund of excess stamp duty of Rs 22 (17+5) being the stamp duty and penalty realised on document No P10/75 of SRO Attingal by the DR TM as per his order read as second paper above.

By dret P10/78, the executant Sureshchandan Nair authorises his brother, Sri Madhavan Pillai Ayyappan Nair, to execute sale deed in respect of certain immovable properties (three pieces of 56 acls of Paddy fields) owned by him and to receive the consideration on his behalf. The power of attorney drawn on stamp paper of Rs 3/- and was presented before the SR. The SR has forwarded the dret and sent it to DR for adjudication. The DR has held that the properties authorised to be sold are three lands distributed in two villages and that as there may be more than one dret to be executed by the agent, the document is a G.P which falls under article 44(2) of the KSA and therefore ordered to collect the deficit stamp duty of Rs 17/- besides a penalty of Rs 5/-. The contention of the petitioner is that the authorisation is for executing a single transaction and hence the dret drawn up and presented before the SR should have been accepted for registration without realising the additional stamp duty.

The Board has perused the report and records of the case. The power is granted for executing the single deed on behalf of the executant. Whether a transaction is a single one or not a