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PROCEEDINGS OF THE COMMISSIONER OF LAND REVENUE  
(Public Office Building, Museum Junction, Trivandrum - 33)

(Present: Shri.Sayan Chatterjee, IAS)

No:LR.A3-36/2004.

Dated: 20.8.2004.

Sub:- Kerala Stamp Act - Revision Petition filed by  
Smt.Bhargavy against the order of the District  
Registrar ( G), Alappuzha on impounded document  
No.P1/02 of the SRO, Puthanambalam. - reg:

Ref:- 1) Revision Petition dated: 12.2003 filed  
by Smt.Bhargavy.  
2) Rep.No.RR4.4094/04 dated 21.4.2004 of the  
Inspector General of Registration,  
Thiruvananthapuram.

Petitioner : Smt.Bhargavy.

Respondent : The District Registrar (G),  
Alappuzha.

This is a revision petition filed by Smt.  
Bhargavy, W/o Sri.Padmanabhan against the order No.INS3-  
2520/02 dated 9.1.2003 of the District Registrar (G)  
Alappuzha ordering to realise the deficit stamp duty of  
Rs.12675/- and penalty of Rs. 10/- on an impounded document  
No.P1/02 of the Sub Registrar, Office, Puthanambalam.

The document under reference has been styled  
as a partition deed for Rs. 1,86,000/- with separated share  
worth Rs. 1,18,500/-. An amount of Rs. 5925/- has been  
paid as stamp duty.

The Sub Registrar, Puthanambalam impounded and  
forwarded the document to the District Registrar ( General )  
Alappuzha on the ground that it is a sale deed for  
Rs.1,86,000/-. The District Registrar ( G) Alappuzha in her  
proceedings No.INS 3-2520/02 dated 9.1.2003 has found that  
the impounded document is a sale deed and therefore the  
executants were directed to pay the deficit stamp duty of  
Rs. 12,675/- and penalty of Rs. 10/-. Against this order  
the present petition has been filed.



The main contention of the petitioner is that the property involved in the partition deed came into their possession after the death of her husband hence they have co-ownership over the properties, The petitioner has prayed that the impounded document may be considered as a partition deed and it may be released after the completion of registration.

The Inspector General of Registration is of the opinion that the impounded document is a partition deed under section 2 (K) of the Kerala Stamp Act and the required stamp duty for the instrument has been paid in this case as per article 42 (1) of the Kerala Stamp Act.

On persusal of the impounded document it is seen that the document has been executed by Smt. Bhargavy, W/o late Padmanabhan and her children. The property involved in the partition deed is possessed by the executants as per the document No. 1959/1956 and some properties came in to their possession after the death of Sri. Padmanabhan husband of Smt. Bhargavy.

As per section 2 (K) of the Kerala Stamp Act, instrument of partition means any instrument whereby co-owners of any property divide or agree to divide such property in severality. Here the executants mother and children have co-ownership over the properties. Therefore the impounded document No. P1/02 of the SRO, Puthanambalam is to be considered as a partition deed falling under article 42(1) of the KSA.

The case stood posted for hearing on 19.3.2004.

The appellant was heard. It was argued that the property involved in the partition deed came to their possession after the death of her husband and hence they have co-ownership over the properties.



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The records were perused and it was found that the impounded document has to be treated as a partition deed and stamp duty has to be realised accordingly.

Sd/-  
Commissioner.

To

1. ~~Smt. Bhargavy,~~  
W/O ~~Sri. Padmanabhan~~  
Ananthamanthiram, Varanammeri,  
Thanneermukkam Vadakku Village  
Kannankhara Post, Alappuzha Post.
2. The District Registrar ( G ), Alappuzha.
3. The Sub Registry, Puththennambalam, Alappuzha District.
- ✓ 4. The Inspector General of Registration, Trivendrum.
5. Stock file/ Spare (2).

Forwarded / By Order

*[Signature]*  
Superintendent.