

2/1/83
No. 10/85

MDWP

PROCEEDINGS OF THE BOARD OF REVENUE (LAND REVENUE),
TRIVANDRUM.

No. D.Dis. 25880/83/LR (A/S)-

Dated 21.1.1984.

Sub:- Kerala Stamp Act 1960 - Doct. No. PL/83 of S.S.O.
Pattanakad - Reference under section 54(2) of the
Stamp Act - Nature of document - Decision
communicated.

Ref:- 1. Report No. Ins. 3.3.23/83 dt 20.3.83 from the
District Registrar (GL) Alappay.
2. Ins. 4.17084/83 dt 16.3.83 from the E.G. of
Registration, Trivandrum.

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The District Registrar (GL) Alappay in his report read as
first paper above has referred copy of impounded document No.
PL/83 of Sub Registry Office, Pattanakad through the Inspector
General of Registration under section 54(2) of the Kerala Stamp
Act for the decision of the Board regarding the nature of the
document.

2. The document under reference is styled as a mortgage with
possession for Rs. 5000/- executed by Vattakkal Kudumbi Karayogam
represented by its President Secretary and Treasurer in favour of
the President of the Vattakkal Service Co-operative Society for
obtaining a loan for the benefit of the above said Karayogam. The
executants represent the Vattakkal Kudumbi Karayogam and the
Vattakkal Kudumbi Karayogam is not a member of the Society. The
document is written on plain paper availing of the remission in
stamp duty granted to Co-operative Societies in G.O. (MS) 295/60/
Agri. dated 2.10.1960. The doubt raised by the District Registrar
is whether the document in question is exempted from the payment
of stamp duty. The District Registrar and Inspector General of
Registration have opined that the document is not entitled to
remission in stamp duty granted to Co-operative Societies.

3. The case was posted for hearing in the Board of Revenue
30.12.1983. None present. Notification No. 795/60/Agri. dated
2.10.1960 does not contemplate remission of stamp duty on docu-
ment executed by a person who is not a member of the society.
In this case, the executants represent the "Vattakkal Kudumbi
Karayogam". Hence the document does not come within the purview
of G.O. (MS) 795/60/Agri. dated 2.10.1960. Hence not eligible for
the concession.

By/Order

/True Copy/

Sd/-
Secretary.

Sd/-

Encl. Ins. 3.12389/84

for Director of Registration.
Office of the District Registrar (GL)
Alappay, Dt 17.12.1984.

Copy communicated for information and necessary action. The
receipt of Board Proceedings may be acknowledged.