

PROCEEDINGS OF THE BOARD OF REVENUE (LR) THIRUVANANTHAPURAM.

(Present Dr. D. Babu Paul Member, Board of Revenue (LR))

DDIS.19668/91/JRA 3

Dated 18.7.1992.

Sub:- Impounded document No.P3/90 of Sub Registry Office
Badagara reference under section 54(2) of the Kerala
Stamp Act- Orders -

Read:-1. Report No.Ins.4.11028/91 dated 29.6.92 of the
Inspector General of Registration.

2. Report No.G1. 12084/90 dated 31.1.1991 of the
District Registrar(G1) Kozhikode.

The District Registrar(G1) Kozhikode has referred an
impounded document No.P3/90 of Sub Registry Office, Badagara 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 lincensing
agreement. It has been written on stamp paper worth Rs.15/-
The Sub Registrar who impounded the document is of the opinion
that the document is a lease deed falling under Article 33 (A)(ii)
of the Schedule to the Kerala Stamp Act requiring stamp duty of
Rs.67.50. The District Registrar(G1) Kozhikode and the Inspector
General of Registration are of the view that the document is a
licensing agreement.

On a perusal of the impounded document it can be seen that
the building owned by Sri.Abdul Aziz is given to one Sri.Shivaji
for conducting business for a period of one year on a monthly rent
of Rs 225/- with certain conditions. If permission to use
the building without right to exclusive possession is granted
by a document it is a licence. In this case the room described
in the schedule is let to conduct business only with certain conditions.

In the circumstances the Board of Revenue agree with the
opinion of the Inspector General of Registration and holds that the
impounded document No.P3/90 of Sub Registry Office, Badagara
is a licensing agreement for the purpose of stamp duty.

(By order)

SG/- SECRETARY

Forwarded by order

SG/-

Superintendent,

//True Copy//

For District Registrar(G1)

18.7.92