

(14)

BP No 22654/83 LRA 3 dt 23 12 83

P/83 ySRV Mala

The doc on P/83 ySRV Mala is styled as a Sale deed for Rs 8300 and bears a stamp duty of Rs 247/- . The doc is executed by two executants. The executants are brothers. They have acquired the properties from their father by inheritance right and they wound the sch. properties by oral partition. The SR is of the view that the doc contains a partition also in addition to the sale for Rs 8300 since an oral partition has been recorded in the doc. The SR and JOR are of the opinion that the doc is a Sale deed only for Rs 8300/-

The Board has perused the reports and records of the case. The doc under reference evidences only sale of properties. Even though there is a recital in the doc that the sch. properties are wound by the executants by oral partition, there is no provision to tax the oral partition. The element of partition is absent in the doc under reference. In the circumstances, the Board holds that the doc No P/83 ySRV Mala is a Sale deed for Rs 8300, falling under section 2(2) of the KSA 1959

sd Secretary