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B.P. No 36214/83 LRA 3 dt 21.4.87

Doc No P4/83 of SRO Alwaye

The executive officer, Keelghmad Panchayat, Ernakulam has filed a revision petition against the order No C. 286/83 dt 12.8.83 dt 12.8.83 of the Sub Registrar, Alwaye, charging a sum of Rs 4632 together with a penalty of Rs 250 on an compounded doc No P4/83 of SRO Alwaye

The doc is styled as an agreement and it is written on stamp paper worth Rs 3 only. By this doc the Executive Officer, Keelghmad Panchayat and one Mr. Kulij, entered into an agreement regarding the right to collect fees for removing the sand from the Periyar River bed alongneij to the Panchayat. The DR has held that the doc in question is a lease deed for one year for Rs. 1,11,111 with an advance of Rs 37037, chargeable under Article 33(a)(ii) and 33(a) of the schedule to the Stamp Act, with a direction to the Sub Registrar to collect the deficit stamp duty of Rs 4632 and a penalty of Rs 250 from the revision petitioner. Accordingly the Sub Registrar issued a notice to the revision petitioner directing him to remit the deficit stamp duty and penalty. The revision petition is against the said orders of the Sub Registrar.

The Board has perused the reports and records of the case. On a reference made by the District Registrar Ernakulam, in a similar case, the Board in its Proceedings No D Dis 47696/81 LRA 3 dt 31.12.86 had held that the doc is only a licensing agreement.

In the circumstances, the Board holds that the document No P4/83 of SRO Alwaye is a licensing agreement.