

D.Dis.41157/84/IRA3 dt.29.11.1936

(17) Sub: Doct.No.P.10/84 of S.R.O Wandoor - ref.U/S 54 (2) of the KSA
1959 - Nature of Doct. Decision communicated
Ref: 1.Report No.G.5077/84 dt.20.3.34 dt.from the District
Registrar, Malappuram.
2. Report No.Ins.4.27815/84 dt.27.9.34 from the Director
of Registration.

The Director of Registration in his report read as 2nd
paper above has forwarded to the Board a copy of impounded doct.
No.P10/84 of S.R.O Wandoor for the authoritative decision of the Board
of Revenue regarding the nature of doct.

2. The doct. is styled as a sale deed and it is executed in
favour of the Govt. for a consideration of Rs.22,635/- The deed is
executed on plain paper availing the exemption in stamp duty granted in
Sec. 3 of the Kerala Stamp Act. It is recited in the sale deed that the
price amount paid to the vendor by the Secretary, Mass sports and
~~XXXXXX~~ Recreation Club on behalf of the Govt. is from the Football
Tournament conducted by the above club in 1933. The doubt raised
by the District Registrar is whether the doct. is exempted from the
payment of stamp duty as per section of the Kerala Stamp A ct.

3. The Board has examined the case in consultation
with the Director of Registration and the records of the case. It
is seen that the doct is executed in favour of the Govt. for a
consideration of Rs.22,635/- Hence the doct. is exempted from the
payment of stamp duty as per Section 3 of the K S A

4. In the circumstances the Board agrees with the views
of the Director of Registration and holds that the doct. No.P10/84
of Sub Registry Office, Wandoor is exempted from the payment
of Stamp duty as per section 3 of the Kerala Stamp A ct.

By Order

Sd/-

Secretary