

PROCEEDINGS OF THE BOARD OF REVENUE (LR)

Present : Dr. D. Babu Paul Member
Board of Revenue.

No. DDIs. 19664/91/IR(A)3 Thiruvananthapuram dated 9.7.1992.

Sub:- Impounded document No. P6/89 of Sub Registry Office
Ernakulam reference under section 54 (2) of the
Kerala Stamp Act - Orders issued - regarding.

Read:- 1. Report No. Ins. 2.6429/89 dated 12.3.1990 of the
District Registrar (G1) Ernakulam.
2. Report No. Ins. 4.11889/90 dated ~~12.3.1990~~
29.6.1991 of the Inspector General of Registration.

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The District Registrar (General) Ernakulam under section
54(2) of the Kerala Stamp Act has referred an impounded document
No. P6/89 of Sub Registry office, Ernakulam for the decision of the
Board of Revenue regarding the nature of the document and stamp due
payable thereon.

2. The impounded document under reference has been styled
as a deed of cancellation of a conveyance deed. It has been
drawn on stamp paper worth Rs. 100/- only.

per document No. 639/89 of the Sub Registry office,
Ernakulam executant of this deed under reference conveyed
an extent of 22 cents of land to one Sri. M. Krishnan Nair
for a consideration of Rs. 28,611/- In the impounded document
it has been recited that Sri. M. Krishnan Nair could not take
possession of the schedule properties due to some obstruction
and resistance. Therefore the vendor and vendee agreed to
cancel the conveyance, deed registered as No. 639/1989 of Sub
Registry Office, Ernakulam. Hence the deed under reference. The
same amount of consideration paid by Sri. M. Krishnan Nair
is paid back by the executant and all the rights over the
property is redeemed.

4. The District Registrar (G1) Ernakulam is of the opinion
that the impounded document is a "sale back" deed as the
vendor and vendee form part in executing the deed. He has
also opined that stamp duty at conveyance rate has to be levied
for the deed. The Inspector General of Registration is of the
opinion that there is no provision in the Kerala Stamp Act to
retransfer the property already sold by way of a deed of
cancellation. He is also of the opinion that the document
need be treated as a conveyance falling under Article 22 of
the schedule to the Kerala Stamp Act.

5. The case stood posted to 27.6.1992 in the office of
the Board of Revenue at Thiruvananthapuram. But none availed
of the opportunity of being heard.

6. The Member Board of Revenue perused the connected
records and reports of the case and issued the following orders.

O R D E R.

There is no provision in the Kerala Stamp Act to cancel a deed of conveyance. Therefore the Board of Revenue agrees with the view of the Inspector General of Registration and holds that the impounded document No.P6/89 of Sub Registry Office, Ernakulam is a conveyance deed falling under Article 22 of the schedule to the Kerala stamp Act for the purpose of stamp duty.

(By order)

Sd/-

Secretary

Forwarded/By order

Sd/-

Superintendent.

P6/1989 of Sub Registry Office, Ernakulam.

(True Copy)

(Stamps Rs.100/- No.4846/23.5.89 M/S Ambady constructions
M.N.Anandavally District Court, Vendor Ernakulam)

This deed of cancellation made this the 25th day of May one thousand nine hundred and eighty nine by (1) Smt. A.Narayani Amma, aged 76 years swastham wife of late Achuta Paduval, residing at Parvathy Nivas, Diwans Road, Karithala Desom Ernakulam District Ernakulam village, Kanayannur Taluk Kerala state (2) Mr.A.Ramachandra Menon aged 50 years, Divisional Manager LIC Bangalore son of Smt.A.Narayani Amma LIC quarters Residency Road, Bangalore (3) Sri.A. Jayasankar Menon 48 years Engineer son of Smt.Narayani Amma, Paryathi Nivas Diwan's Road, Karithala Desom, Ernakulam village Kanayannur Taluk Kerala state (4) Mr.Chandrasekharan Menon, aged 46 years Business man, son of Smt.Narayani Amma, residing at Thattampally House, Warriam Road, Karithala- No.I. to 5 and 7 to 9 represented by their power of Attorney Holder Mr.A.Krishna Menon No.6.Mr.A.Krishnan Menon Sd/- 2. Desom Ernakulam village Kanayannur Taluk, Kerala state (5) Mrs. A.K.Lakshmi Devi. aged 44 years housewife, daughter of Smt.A.Narayani Amma, residing at Panampilly House, Kathikudi Koratty P.O. Chaludy (Via) Kerala State (6) Mr.A.Krishnan Menon aged 42 years Business, son of Smt.A.Narayani Amma, residing at Parvathy Nivas Diwan's Road, Karithala Desom, Ernakulam village Kanayannur Taluk, Kerala state (7) Mr. A.Achutha Menon, aged 37 years professor, son of Smt.A.Narayani Amma residing at Flat No.5, 2nd floor, I Block, apartment, Kurnool, Secunderabad 500017 (8) Mr.A.Balagopalan, aged 19 years student, son of Mrs.Ambady Lakshmi Devi residing at Kathikudi, Chaludy (Via) (9) Miss.A.Jayanthi, Contd...3.