

2/9/02 INS3 RLY 3507 RR
PROCEEDINGS OF THE COMMISSIONER(LR) THIRUVANANTHAPURAM.

(Present: Sri.J.Sudhakaran, IAS)

NO:DDIs.2028E/01/LR(A)3. 4/40 Dated:27-5-2002.

Sub:- Kerala Stamp Act - Application filed by Sri.Rajasimhan -
Refund of Excess Stamp Duty and Penalty charged on
document No.P2/00 of Sub Registrar Officer, Ranni-Reg.

Ref:-1) Application dt.31-5-2001.

2) Rep.No.RR4-19338/01 dtd.31-10-01 of the
I.G.R, TVPM.

Shri.Rajasimhan, Villikavil, Alumoottil, Ranni, Vechuchira
Pathanamthitta District had filed an application Under section
44 of Kerala Stamp Act for the refund of excess stamp duty
Rs.7000/- & fee Rs.1400/-. The excess stamp duty is charged
on 29-12-2000, the date of payment being 30-3-2001. The appli-
cation for refund is made on 31-5-2001 i.e., the application
for refund had not been made within three months from the
date of order charging the excess stamp duty laid down U/S44(2)
of the K.S.A.

The document under reference has been styled as exchange
deed for 70,000/- written on stamp paper worth Rs.7000/-

The Sub Registrar who impounded the document under
reference is of the view that the document is to be considered
as two sale deeds of Rs.70,000/-, since there are more than
two parties. The District Registrar has come to the con-
clusion that the transaction is not an exchange on the
ground that property belonging to two persons is transferred
in lieu of property belonging to one person. But Inspector
General of Registration is of view that the impounded
document No.P2/00 of the Sub Registrar Office, Ranni is
an exchange of property worth Rs.70,000/- coming under the
purview of section 118 of T.P.Act and is sufficiently stamped
under article 29 of Kerala Stamp Act 1959.

Encl/ot/No RR4-19338/01

Office of the Inspector General.....2)
Registration TVPM:30.7.01

Copy communicated for information. District Registrar (1) Should communicate

1/5-Some to the Sub Registrars
to all District Registrars (1) & (2)
All D.R.s.

Sushama Devi
For Inspector General Registration