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PROCEEDINGS OF THE BOARD OF REVENUE (LR), THIRUVANANTHAPURAM.

(Present: Sri. Arunkumar, I.A.S. Member)

NO.DDis.No.185/95/LRA3.

Dated: 23-5-95.

Sub:- Impounded document No.P.5/94 of Sub
Registry Office, Panoor U/S 54 (2) of the
Kerala Stamp Act-orders issued-reg.

Read:- 1. Report No.G1-5616/94 dt. 9-11-94 of
the District Registrar, Kannur.

2. Report No.RR4-32410/94 dt.2-1-95 of
the Inspector General of Registration.

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The District Registrar of Cannoor has referred
an impounded document No.P.5/94 of Sub Registry Office,
Panoor u/s 54(2) of the Kerala Stamp Act for the decision
of the Board of Revenue regarding the nature of the document
and stamp duty payable thereon.

The document under reference has been styled in
the form of partition deed for Rs.2,40,000/- with separated
share of Rs.2,00,000/-. It has been written on stamp paper
worth Rs.5,000/- The executants are the brothers, wife and
children of deceased brother.

The Sub Registrar who impounded the document
and the District Registrar are of the same opinion that the
impounded document falls under Article 42 (ii) of the
schedule to the Kerala Stamp Act requiring Stamp duty @ 5%.
But the District Registrar (Audit) and Inspector General of
Registration are of the opinion that the impounded document
falls under Article 42 (i) of the schedule to the Kerala
Stamp Act requiring stamp duty @2.5% only.

The matter for determination before the Board
of Revenue is whether the impounded document falls under
Article 42 (i) or Article 42(ii) of the schedule to the
Kerala Stamp Act.

On perusal of the impounded document it can be seen that the impounded document has been executed by the 5 brothers and wife and children of the deceased brother. The document was executed and presented for registration on 11th March 1994. As per the Kerala Amendment ordinance No.1/91 which was brought into force w.e.f. 11-1-91 the document of partition executed by all or some members of the family falls under Article 42(i) of this schedule to the Kerala Stamp Act requiring Stamps duty @ 2.5% and in all other case it is 5%. For this purpose, family has been defined as husband, wife, children and legal heirs of deceased children if any as the case may be. Since the executants are brothers and wife and children of the deceased ~~the~~ brother the document falls under Article 42(i) of the Kerala Stamp Act as opined by the Inspector ~~of~~ General of Registration.

In the circumstance the Board of Revenue agrees with the views of the Inspector General of Registration and holds that the impounded document No.P5/94 of the Sub Registry Officer, Panoor is a partition deed falling under Article 42(i) of the Schedule to the Kerala Stamp Act and is sufficiently Stamped.

By Order

Sd/-

SECRETARY.

To
✓ The District Registrar, Cannoor.

Copy to the Inspector General of Registration, Thiruvananthapuram
" Accountant General (Audit), Thiruvananthapuram.
" Stock File.

Forwarded/By Order,


SUPERINTENDENT.