

✓ RDis 10620 of 65 LR dt 30.3.65 of Board of Revenue (LR)

Subj Stamp Act - Duty on deeds rectifying errors in previous deeds - Levy of stamp duty Divergent practice - uniform procedure - Ruling issued

The LGR has in his letter ^{dated} brought to the notice of Board that there is no approved principle at present in assessing stamp duty on rectification deeds and that it has become necessary to issue an authoritative ruling in this regard for the sake of uniformity throughout the State.

The LGR pointed out that the Madras Board in its proceedings BP 87/Misc dt 26.6.1918 has adopted the view that rectification deeds which do not create transfer limit extend extinguish or record any right or liability are not instruments chargeable with duty under Stamp Act. Accordingly in Malabar Area rectification deeds are assessed to stamp duty as for their originals only in case of rectification of material errors in previous documents which are liable to create transfer etc, any right or liability and those rectifying pure clerical errors in previous documents are accepted on plain paper. But in most of the districts in Ponnore Cochin and such deeds are assessed to ~~stamp duty~~ invariably classified as supplemental deeds and assessed to stamp duty as such. The LGR has endorsed the view of the Madras Board as they appear to him to be more reasonable.

The Board has examined this matter and issued the following ruling as recommended by the LGR.
"Where a deed which purports to be deed of rectification of a previous document, creates transfer limit extend extinguish or record rights it is an instrument within the meaning of the S.A in so far as it relates to the right created, transfer, limit, extend, extinguished or recorded and if it is an instrument

Self Red Secretariat
to be stamped
does not require