PROCEEDINGS OF THE CHIEF CONTROLLING REVENUE AUTHORITY
AND INSPECTOR GENERAL OF REGISTRATION
CHENNAI - 600 028.
Present: Dr.P.Sankar, I.A.S.,

D.Dis.No.19536/P1/2014 Dated 02.03.2021

Sub: Appeal –Document No.294/2008 – Joint III Sub Registrar Office, Tiruchirapalli – Appeal against the order passed by District Registrar under section 33-A of the Indian Stamp Act, 1899 - order issued – regarding.

Ref: 1.District Registrar, Tiruchirapalli order No. 16988/B1/2013 dated 18.2.2014
2.Revision petition from Mr.J.Vinodh dated 20.3.2014

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ORDER:

An Appeal under section 33-A (3) of the Indian Stamp Act, 1899 referred 2nd cited has been filed before the Chief Controlling Revenue Authority against the order 2nd cited passed by the District Registrar, Tiruchirappalli in connection with document No.294/2008 on the file of Joint III Sub Registrar office, Tiruchirappalli. In the said order 1st cited it has been order to pay deficit stamp duty of Rs.2,35,408/-.

2) Facts and circumstances of the Appeal are as follows:-

Document No.	294/2008, Joint III Sub Registrar Office, Trichy
Date of Execution	01.02.2008
Title of the document	Settlement deed
Executants	Mr.J.Vinoth
Claimant	Mr.D.Jagannathan
Value of property	Rs.30,67,601/-
Stamp duty borne by the document	Rs.10,000/-
Deficit stamp duty determined by the District Registrar	Rs.2,35,408/-

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3) As per recitals of the above document, Mr.J.Vinoth (the executant herein) who is the biological son of Mr.D.Jagannathan (the claimant herein) was given in adoption to one Mrs.K.V.Vanaja by his biological parents as evidenced through a registered document No.127/1997/BkIV on the file of Joint III Sub Registrar, Trichy. Subsequently Mrs.K.V.Vanaja settled a property belonging to her in favour of aforesaid adopted son Mr.J.Vinoth through registered document No.139/2008 on the file of Joint III Sub Registrar, Tiruchirapalli.

Afterwards Mr.J.Vinoth settled the above property in favour of Mr.D.Jaganthan through the instant settlement deed. The said settlement deed was stamped with stamp duty of Rs.10,000/- as if it was a settlement deed executed in favour of a family member under Article 58(a)(i) of the Indian Stamp Act, 1899 and the same was registered by the registering officer. However after being pointed out in the audit conducted by the Accountant General that the document has not been duly stamped under Article 58(a) (ii) of the Indian Stamp Act, 1899 i.e., as a settlement in favour of person who is not a family member, the Sub Registrar referred the matter to the District Registrar, Tiruchirapalli under section 33-A of the Indian Stamp Act, 1899 for realisation of deficit stamp duty.

The District Registrar vide his proceedings No.16988/B1/2013 dated 18.2.2014 issued a certificate under section 33-A(1) of the said Act for recovery of deficit stamp duty of Rs.2,35,408/- holding that the document should have been classified under Article 58(a) (ii) of the said Act, i.e., as a Settlement deed executed in favour of a person who is not a family member. Aggrieved over this decision of the District Registrar, present appeal has been preferred before the Chief Controlling Revenue Authority under section 33-A (3) of the Act.

4) The Appellant through his representative Mr.D.Jegannathan was personally heard on 27.1.2021. The main ground of Appeal

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put-forth by the Appellant is that simply because that he was given in adoption, the same will not mean that there is no blood relation with his natural father. Contents of appeal petition, connected records received from the District Registrar and the arguments advanced by the petitioner's representative have been carefully examined by me.

Section 12 of the Hindu Adoptions and Maintenance Act, 1956 provides as under:-

12. Effect of adoptions- *An adopted child shall be deemed to be the child of his or her adoptive father or mother for all purposes with effect from the date of the adoption and from such date all the ties of the child in the family of his or her birth shall be deemed to be severed and replaced by those created by the adoption in the adoptive family.*

Provided that-

(a) the child cannot marry any person whom he or she could not have married if he or she had continued in the family of his or her birth;

(b) any property which vested in the adopted child before the adoption shall continue to vest in such person subject to the obligations, if any, attaching to the ownership of such property, including the obligation to maintain relatives in the family of his or her birth;

(c) the adopted child shall not divest any person of any estate which vested in him or her before the adoption.

Thus as per the above provision contained in Hindu Adoptions and Maintenance Act, 1956, once a person is given in adoption, all the ties of the child in the family of his birth shall be deemed to be severed and replaced by those created by the adoption in the adoptive family. By applying this proposition, the executant herein cannot be regarded as son of the claimant since he has migrated to a new family from his biological parents as the result of his adoption evidenced through document No. 127/1997/BkIV on the file of Joint III Sub Registrar office, Tiruchirapalli. In light of the aforesaid legal position the document in question is classifiable as a deed of settlement executed in favour of a person who is not family member under Article 58(a) (ii) of the Indian Stamp Act, 1899.

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Based on the above decision, the appeal is hereby dismissed and the order of the District Registrar is up held.

(Sd)/- Dr.P. Sankar/ 02.03.2021
Chief Controlling Revenue Authority &
Inspector General of Registration.

/By Order/

For Inspector General of Registration.

03/03/21

04.3.21

To

1. Mr.J.Vinodh
   & Mr.D.Jegannathan,
   Old Door No.13/2, New Door No.35/12,
   South Sourashtra Street,
   Trichy Town,
   Trichy District-620001.

2. The District Registrar (Administration),
   Tiruchirapalli.

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