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PROCEEDINGS OF THE CHIEF CONTROLLING REVENUE AUTHORITY AND
INSPECTOR GENERAL OF REGISTRATION
CHENNAI - 600 028.

Present: Thiru. J.Kumaragurubaran, I.A.S.,

D.Dis.No.48334/P1/2016

Dated 07.02.2018

Sub: Revision - Document No.P339/2013 -
Sub Registrar Office, Adyar, - Revision
Petition filed under section 56(1) of the
Indian Stamp Act, 1899 - final orders
issued - regarding

Ref: 1. District Registrar, Chennai (South)
Proceedings No.2970/B1/2014 dated
28.09.2016.
2. Revision Petition dated Nil filed by
Mr.A.Magesh, Chennai 93.

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ORDER:

The Revision Petition 2nd cited has been filed before the Chief Controlling Revenue Authority, under section 56(1) of the Indian Stamp Act, 1899, against the order 1st cited, passed by the District Registrar, Chennai (South), thereby demanding payment of deficit stamp duty of Rs.7,59,740/- together with penalty of Rs.3,260/- in respect of instrument in question.

2) Facts of the Case:-

Document No.	P339/2013, Sub Registrar Office, Adyar
Date of Execution/Presentation	20.12.2013
Title of the Document	Rectification Deed
Executants	1.Tmt.A.Renugadevi 2. Tr.A.Dhavamkumar 3. Ms.Ezhilarasi Represented by Power Agent, Tr.A.L.Arumugam.
Claimant	Tr.AR.Ramesh & Tr.A.Magesh
Stamp borne by the Document	Rs.100/-

3) As per the recitals, the document in question purports to rectify certain errors crept in previous sale deed No.1549/2011 on the file of Sub Registrar, Adyar.

Previously Tr.MV.Anbalagan who was joint owner of the one item of property (shown as item X in Sale deed No. 1549/2011) along with his minor son Dhavakumar and minor daughter Ezhilarasi had given power of attorney to Tr.AL. Arumugam (vide Doct No.1249/2007). However upon demise of Tr. MV.Anbalagan on 26.06.2007, the Power of Attorney granted by him became non-enforceable in the eye of law. Hence, on 06.08.2008, the legal heirs of Late MV.Anbalagan, Viz., Tmt.A.Renugadevi, Tr.A.Thavakumar and Ms.Ezhilarasi granted Power of Attorney to Tr. AL. Arumugam (Document No.1627/2008). However Tr. AL. Arumugam (power agent) while executing the sale deed dated 26.04.2011 in favour of Tr.AR.Ramesh and MR.A.Mahesh, erroneously mentioned (Late) Tr.MV.Anbalagan as 10th vendor and POA document Number as 1249/2007. Apart from the above error, in the schedule of the property 'Block Number' has also been erroneously mentioned as 'Block No.10' instead of 'Block No.20'.

In order to rectify the aforesaid errors, the present rectification deed has been executed by Tr. AL. Arumugam, thereby depicting the correct details, viz., Name of the Vendors and Power document Number and Block No.

On examining this document, the District Registrar classified the document as 'Conveyance' in respect of property belonging to the Executants.

4) The Revision petitioner in his petition 2nd cited has stated that no fresh rights over the property is being created by the document in question, whereas only the errors crept in the sale deed is being rectified and hence requested to set aside the District Registrar order. The Revision Petitioner was personally heard on 26.09.2017 and petitioner submitted a written statement.

5) The contents of the revision petition, written statement, original file received from the District Registrar and copy of relevant documents have been carefully examined by me.

i) The document in question purports to rectify the document Number of the Power of attorney document, Principal's Name, additions and Block No. in which the property is situate.

As far as the change in "Block No" it would be relevant to refer Inspector General of Registration Circular No.40756/N1/2014 dated 3.9.14, wherein it has been clarified as follows:

I) "In a rectification deed, where the rectification is sought to be made does not affect the chargeability of the Principal deed, then such rectification deed should be treated as a mere rectification deed which does not warrant stamp duty as prescribed under section 47B.

For example, in a rectification deed when there is no change in boundaries and extent of property already conveyed, if the rectification is sought to be made by changing Door Number/plot number/EB service connection Number/reference pertaining to previously registered document number or year or volume No./Registration District/sub-Registration District, then such cases should be treated as a mere rectification deed, which does not warrant collection of additional stamp duty as prescribed under section 47B. "

In view of the above said clarification, it is quite clear that change in 'Block No.' in the schedule of property could in no way affect the chargeability of the principal instrument and hence will not attract any stamp duty.

ii) As far as the change in the Principal's name and Power of Attorney document Number, it would be relevant to refer CCRA Pro.No.30533/P1/2006 dated 25.05.2009. In the said order, in respect of a rectification document which purports to rectify an error crept in the previous sale deed, in mentioning the name of the principal, it has been held that the rectification deed does not fall within the sweep of section 2(14) of the Indian Stamp Act, 1899 and hence it is a mere rectification deed.

In the present case, it could be seen that on the date of execution of the Sale deed, i.e., 20.12.2013, the Agent is unequivocally empowered to execute the sale deed on behalf of Tmt.A.Renugadevi, Tr.A.Thavakumar and Ms.Ezhilarasi by virtue of Power of Attorney Document, bearing No.1627/2008. However in the said sale

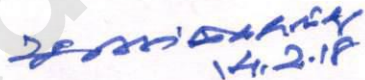
deed, by inadvertence, the Agent erroneously quoted the previous Power of Attorney document and name of the previous owner cum Principal.

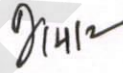
6) In light of the above factual position, the document in question evidences mere correction of name, additions which are incidental and hence the document falls neither within the scope of section 2(14) of the Indian stamp Act, 1899 nor under section 47B of the said Act.

Based on the above, decision, the order of the District Registrar is set aside and the revision petition is allowed.

(Sd)/- J.Kumaragurubaran /-07.02.2018.
Chief Controlling Revenue Authority &
Inspector General of Registration.

/By Order/


14.2.18
for Inspector General of Registration.



To

Thiru. A.Magesh,
30/12, V.P.Akilan Street,
Mathialagan Nagar,
Saligramam,
Chennai - 600 093.
✓ Copy to: District Registrar,
Chennai (South)
(along with original file)
✓ Copy to: 'P1' Stock file.