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.37968/P1/2018 Dated 1.3.2021

Sub: Review Petition– pending document No.185/2017 –Sub Registrar Office, Anna Nagar – Review Petition against the order passed by Sub Registrar (District Registrar cadre) Anna Nagar under section 56(1) of the Indian Stamp Act, 1899 - order issued – regarding.

Ref: 1.Sub Registrar (District Registrar cadre) , Anna Nagar order No. 5/2017 dated 28.7.2017
2.Revision petition from Mrs.E.Vijayalakshmi dated 19.8.2018

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ORDER:

A Revision Petition under section 56(1) of the Indian Stamp Act, 1899 referred 2nd cited has been filed before the Chief Controlling Revenue Authority against the order 1st cited passed by the Sub Registrar (District Registrar cadre), Anna Nagar in connection with pending document No.185/2017 wherein it has been ordered to pay deficit stamp duty of Rs.1,34,182/- and penalty of Rs.500/-.

2) The document in question is titled as 'DEED OF CANCELLATION OF SETTLEMENT DEED". Stamp duty borne by the document is Rs.50/-. The said document has been executed for cancelling the Principal settlement deed dated 12.4.2009 which has been registered as document No.1250/2009 on the file of Sub Registrar, Anna Nagar. The said Principal document has been executed by Mrs.E.Vijayalakshmi in favour of her son Mr.P.Siva. Whereas the present cancellation document has been executed

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by said Mrs.E.Vijayalakshmi and her son Mr.P.Siva has also affixed his signature in the document. Considering the fact that Settlee has signed the cancellation document, the registering officer has construed the same as revesting of the property by way of Gift classifiable under Article 33 of the Indian Stamp Act, 1899 and determined deficit stamp duty as Rs.1,34,182/- and penalty of Rs.500/-.

3) The Revision Petitioner was personally heard on 1.3.2021. The main grounds of revision petition are as follows:

a) The said property was settled upon her by her father only with right of enjoyment and that after her life time, the property shall devolve upon her legal heirs and as such she could not have settled the property in her son's favour.

b) Only in order to set right the error, present Cancellation deed has been executed by her.

c) The document is not transaction like Gift or sale.

d) The decision of the Sub Registrar by relying on mere execution of document by the Settlee for construing the same as Gift is unsustainable in the eye of law.

4) Contents of revision petition, connected records received from the Sub Registrar and the arguments advanced by the petitioner have been carefully examined by me.

Neither Article 58 (b) of the Indian Stamp Act, 1899 nor the provisions contained in Registration Act prohibit affixing of signature of the Settlee in the deed of Revocation of Settlement. Therefore any consent for revocation of settlement expressed by the Settle by mere affixing of the signature will not alter the nature of a deed of Revocation of Settlement as classifiable under Article 33. Hence the document in question becomes classifiable only under Article 58(b) of the said Act leviable with maximum stamp duty of Rs.80/-.

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Based on the above decision, the revision petition is hereby allowed and the order of the Sub Registrar (District Registrar cadre) is set aside and the Sub Registrar is directed to collect the deficiency in stamp duty if any in accordance with Article 58(b) of the said Act.

(Sd)/- P.Sankar/1.3.2021
Chief Controlling Revenue Authority &
Inspector General of Registration.

/By Order/

For Inspector General of Registration.

1.3.21

2/0
01/03/21

To

1.Mrs.E.Vijayalakshmi,
W/o.Late.K.Ponnaya,
No.20/22-2, Portese Road,
Ayanavaram,
Chennai – 600 023.

2. The Sub Registrar,
(District Registrar cadre)
Anna Nagar.

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