GOVERNMENT OF NATIONAL CAPITAL TERRITORY OF DELHI
REVENUE DEPARTMENT
STAMP & REGISTRATION BRANCH
5, Sham Nath Marg, Delhi-110054

CIRCULAR

No.F.1(92)/Regn.Br/Div.Comm/HQ/2012/ 5414. Dated:- 07/07/26.

Subject: Scrutiny and Registration of General Powers of Attorney (GPAs) relating to immovable properties and referral to Collector of Stamps for adjudication.

It has come to the notice of this Department that General Powers of Attorney (GPAs) relating to immovable properties are being presented for registration on nominal stamp duty. In several cases, such documents, though titled as GPAs, contain recitals indicating transfer of ownership rights, receipt of consideration, transfer of possession, irrevocable authority and powers to sell, transfer, gift, exchange, mortgage or otherwise permanently alienate the property.

Attention is invited to Circular No.F. 1 (92) / Regn. Br. / Div. Comm. / HQ / 2012 /6112 dated 26.07.2021 issued under Section 69 of the Registration Act, 1908, particularly Para 12 thereof, which provides that where a document styled as a Power of Attorney is, in substance, a conveyance or transfer of rights in immovable property, the same shall be referred to the Collector of Stamps for adjudication of proper stamp duty payable thereon.

In order to ensure uniform implementation of the provisions of the Registration Act, 1908 and the Indian Stamp Act, 1899 and to safeguard Government revenue, the following directions are hereby issued for strict compliance by all Sub-Registrars:

1. Every GPA relating to immovable property presented for registration shall be carefully scrutinized by the concerned Sub-Registrar with reference to its contents, recitals and operative clauses.
2. The Sub-Registrar shall specifically examine whether the GPA contains any of the following features:

   (i) Receipt or payment of consideration.

   (ii) Transfer or delivery of possession.

   (iii) Irrevocable authority.

   (iv) Authority to sell, transfer, gift, exchange, mortgage or otherwise permanently alienate the property;

   (v) Rights ordinarily associated with ownership of immovable property.
3. In all cases where the GPA is executed in favour of a person other than the blood relation i.e. spouse, father, mother, son, daughter, brother or sister of the executant, the document shall be referred to the concerned Collector of Stamps for examination and adjudication before registration.

4. The Collector of Stamps shall pass a reasoned speaking order within **30 days** from the date of receipt of the reference. In extraordinary circumstances, for reasons to be recorded in writing, the said period may be extended up to a maximum of **three months**. The speaking order shall clearly determine whether the instrument is a simple Power of Attorney or is chargeable to stamp duty as a conveyance under the Indian Stamp Act, 1899. A copy of the speaking order shall be communicated forthwith to the Sub-Registrar and the parties concerned.

5. No such GPA shall be registered until the speaking order of the Collector of Stamps has been received and complied with, including payment of the requisite stamp duty, wherever applicable.

6. A separate register of such cases shall be maintained by each Sub-Registrar Office and a monthly report shall be submitted to the Inspector General of Registration/Collector of Stamps (HQ) indicating:

   (a) Number of GPAs presented.

   (b) Number of cases referred for adjudication.

   (c) Number of orders received from Collector of Stamps office.

   (d) Number of registrations completed after adjudication.

7. Any violation of the above directions regarding registration of GPAs without reference to the Collector of Stamps shall be viewed seriously and may invite disciplinary action under the applicable rules.

All the Sub-Registrars shall ensure strict compliance of this Order with immediate effect.

This issues with the approval of the Competent Authority.

Digitally signed by
Ajay Kumar
Date: 07-07-2026
12:43:54

(Ajay Kumar)
DC-I(HQ)/Spl. IGR
Government of NCT of Delhi

To:

1. All District Magistrates/Registrars, Revenue Department, GNCT of Delhi All Collector of Stamps, Revenue Department, GNCT of Delhi.

2. All Sub-Registrars, Revenue Department, GNCT of Delhi

3. Deputy Director, IT, Revenue Department, GNCT of Delhi to upload the circular on the departmental website and communicate this circular with NGDRS, Pune for implementation.