

OFFICE OF THE DIVISIONAL COMMISSIONER : DELHI
GOVERNMENT OF NCT OF DELHI
REGISTRATION BRANCH
ROOM NO. 204, B-BLOCK, 5 SHAM NATH MARG, DELHI-54.
No.F.1(3)/Regn./Div.Com./2005/126 Dated: 26.4.05

C I R C U L A R

It is observed that Sub Registrars are registering instruments on the basis of the title only without going into the text of the same. Though the jurisdiction of the Sub Registrar is restricted by Section 34 of the Registration Act, 1908 but the Sub Registrar has to register a document as per the Schedule 1A of the Indian Stamp Act, 1899 as applicable to the Govt. of NCT of Delhi read with other Statutory Acts, i.e., Transfer of Property Act, Delhi Lands (Restriction on transfer) Act, 1972, etc.

An instrument may be titled so as to fall under an Article of the Schedule 1A which attracts Stamp Duty at a lower rate whereas as per the text of the instrument the same falls under two or more Articles which attract Stamp Duty at a higher rate.

Section 6 of the Indian Stamp Act, 1899 provides that if an instrument is so framed as to come within two or more of the descriptions in the Schedule 1A, shall, where the duties chargeable there under are different, be chargeable only with the highest of such duties.

Further under the provision of Section 33 of Indian Stamp Act, 1899, Registering Authorities have authority by Law being a public servant and in-charge of a public office before whom an instrument chargeable with duty is produced in the performance of his functions, if it appears to him that such instrument is not duly stamped, shall impound the same.

Therefore, all registering authorities are directed to ensure that when an instrument is presented before them for Registration and is so framed that it is chargeable under two or more Articles of Schedule 1A and duty paid on the instrument is Comparatively under an Article which attracts duty at a lower rate, the same may be impounded and forwarded to concerned Collector of Stamps for taking further necessary action under the provisions of Indian Stamp Act, 1899.



(MOHINDER SINGH)
COLLECTOR OF STAMPS (HQ)

All Deputy Commissioners / Registrars, Delhi / New Delhi.
All Collector of Stamps / Sub-Registrars, Delhi / New Delhi.

No.F.1(3)/Regn./Div.Com.2005/127-173

Dated: 26.4. 05

1. P.S. to Divisional Commissioner.
- 2 Treasury Officer.
- 3 Stamp Branch, II.Q.



(MOHINDER SINGH)
COLLECTOR OF STAMPS (IIQ)