

**GOVERNMENT OF NATIONAL CAPITAL TERRITORY OF DELHI  
OFFICE OF THE DIVISIONAL COMMISSIONER : DELHI  
5-SHAM NATH MARG : DELHI**

No.F.PS/DCW/03/SR/1022 | 3087-3157

Dated the 16 June, 2004.

**ORDER**

It has been observed that instruments of General Powers of Attorney are being used for transfer of immovable property. Such instruments are being made between unrelated persons and allow widespread delegations including power to sell or otherwise alienate immovable property. Such instruments are irrevocable and are also accompanied by a will which makes it clear that the intention of executing such instruments is to effectively transfer the complete interest in the immovable property as per the meaning of a conveyance. Such instruments of General Power of Attorney are being used to evade payment of stamp duty as applicable to an instrument of conveyance. To prevent such misuse of General Powers of Attorney instruments for stamp duty evasion, it is hereby ordered that all Sub-Registrars / Registrars within the NCT of Delhi shall, on presentation of any instrument of Power of Attorney without consideration in respect of immovable property which meets any of the following conditions, advise the parties presenting the document to rewrite it as a deed of conveyance or an instrument as per article 48(f) of Schedule 1A of the Indian Stamp Act, 1899 and on refusal of the parties to do so, shall, after registering the instrument as an instrument as per article 48(f) of the said Schedule 1A of the Indian Stamp Act, 1899, refer the same to the Collector for determination of the market value of such property and the proper duty payable thereon:-

1. The instrument empowers the donee to sell, gift, exchange or permanently alienate the immovable property.
2. The instrument is irrevocable in nature.
3. The instrument is accompanied by a will from the principal in respect of the same property in favour of the donee or the spouse or children of the donee.

It is hereby directed that no such instrument, which is accompanied by a deed of agreement to sell, duly stamped as per the market value of the property and executed between the same parties, as are parties to the instrument of power of attorney, shall be referred to the Collector but shall be registered as an instrument as per article 48(c) of the said Schedule 1A of the India Stamp Act, 1899.

It is hereby further directed that no such instrument which is made or purports to be made between blood relatives and / or their spouses shall be registered by Sub-Registrar in the first place. In such a case the parties shall be asked to present the instrument before the Registrar, who may, after determining the fact of relationship between the parties, either register it or direct the Sub-Registrar to register the instrument as an instrument as per article 48(c) of Schedule 1A of the Indian Stamp Act, 1899 if the instrument is between blood relatives and / or between their spouses, or per article 48(f) of the said Schedule 1A, if it is not so. In the latter case, the procedure, as has been prescribed above for documents executed between persons who are not blood relatives, shall be followed.

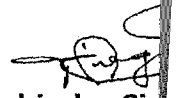
  
[ G.K. Marwah  
Inspector General of Registration  
Chief Controlling Revenue Authority  
Government of NCT of Delhi

Copy to:

1. All Deputy Commissioners / Registrars, Delhi / New Delhi
2. All Collectors of Stamps
3. All Sub-Registrars of Delhi / New Delhi.

Copy for information to:

1. Secretary to Lt. Governor, Delhi.
2. Secretary to Chief Minister, Delhi.
3. Secretary to Minister (Revenue)
4. Secretary to Minister (Finance)
5. OSD to Chief Secretary, Delhi.
6. PS to Pr. Secretary (UD)
7. PS to Vice-Chairman, DDA
8. PS to Commissioner, MCD/NDMC/CEO, Cantt. Board.
9. PS to Pr. Secretary (Finance).
10. All Heads of Departments, Government of NCT of Delhi.

  
[ Mohinder Singh  
Collector of Stamps