

THIRTEENTH KERALA LEGISLATIVE ASSEMBLY

**COMMITTEE
ON
PUBLIC ACCOUNTS
(2014-2016)**

EIGHTY SIXTH REPORT
(Presented on 16th December, 2014)

1574



**SECRETARIAT OF THE KERALA LEGISLATURE
THIRUVANANTHAPURAM**

2014

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**COMMITTEE
ON
PUBLIC ACCOUNTS
(2014-2016)**

EIGHTY SIXTH REPORT

on

**Action Taken by Government on the Recommendations
contained in the Eighteenth Report of the Committee
on Public Accounts (2011-2014)**

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COMMITTEE ON PUBLIC ACCOUNTS (2014-2016)

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Smt. A. K. Shaila, Deputy Secretary

Shri G. P. Unnikrishnan, Under Secretary.

INTRODUCTION

I, the Chairman, Committee on Public Accounts, having been authorised by the Committee to present this Report, on their behalf present the Eighty Sixth Report on Action Taken by Government on the Recommendations contained in the Eighteenth Report of the Committee on Public Accounts (2011-2014).

The Committee considered and finalised this Report at the meeting held on 9th December, 2014.

Thiruvananthapuram,
16th December, 2014.

DR. T. M. THOMAS ISAAC,
Chairman,
Committee on Public Accounts.

REPORT

This Report deals with the Action Taken by Government on the recommendations contained in the Eighteenth Report of the Committee on Public Accounts (2011-14).

The Eighteenth Report of the Committee on Public Accounts (2011-14) was presented to the House on 13th December, 2012. The Report contained 4 recommendations relating to Registration Department. The Report was forwarded to the Government on 19th December, 2012 to furnish the Statement of Action Taken on the recommendations contained in the Report and the final replies were received on 13th September, 2013.

The Committee examined the Statements of Action Taken received from Government at its meeting held on 30-4-2014 and decided not to pursue further action on the recommendations in the light of the replies furnished by Government. Such recommendations and Government replies are incorporated in this Report.

Recommendation

(Sl. No. 1, Para No. 3)

Though appreciated the positive attitude taken by the Registration Department in this case, the Committee is of the opinion that the Department should conduct a review of the efficiency and serviceability of the new system evolved in place of the old one and recommends that a detailed report of the same may be furnished to the Committee including the performance and progress of the IT oriented Services after linking it to the State Data Centre at the earliest.

Action Taken

Based on the opinion of the Committee to take necessary steps to conduct a review regarding the efficiency of the new system incorporated, it is humbly submitted that, the Registration Department has taken necessary action according to the recommendation offered by the Committee:

1. The Registration Department has initiated a project "OPEN PEARL" by modifying existing Desktop application that have been used in the Sub Registry Offices, into a web based application system by centralizing the database in State Data Centre (SDC) at Thiruvananthapuram. The Pilot Programme of the project was implemented at SRO, Pattom, Thiruvananthapuram on 1-9-2011 and after successful completion of the pilot project, the same was extended to 11 more Sub Registry Offices in Thiruvananthapuram District.

2. The Sub Registry Offices identified for implementation was provided with 2 Mbps MLN circuits as the last mile connectivity and the main backbone is the infrastructure provided by the KSWAN. Thus the connectivity from the SRO location to Point of Presence (POP) at District Headquarters was through Managed Lease Line Network (MLN) circuit leased out from BSNL and the connectivity from the District Headquarters to State Data Centre was through Kerala State WAN.
3. The application was deployed in such a way as to access the data in the central server, through secured login from the client machine.
4. To familiarise the system with general public, three services, namely: Application for Encumbrance Certificates, Application for Certified Copies and Application for Special Marriage, were made mandatory to submit online.
5. Hence the public was free to apply online for the above services and workload in respect of feeding application information into the system by the SRO Staff has been reduced drastically. The system will generate an acknowledge slip for the application submitted along with details of transaction fee to be remitted in the office concerned. Due to this information, roll of middleman in availing of the above services was reduced to some extent.
6. Now the Department is also able to generate certain Management Information System (MIS) report from the system without field level information. After the introduction of project in 10 more offices certain bugs were reported in the system and the same was fixed by the dedicated technical team housed in the Head Office.
7. For rolling out the project, dedicated team of technical personnel hired through National Informatics Centre is being functional in the Department Headquarters at Thiruvananthapuram as an IT Cell.
8. In the forthcoming year 2013-14, the Registration Department plans to replicate the project in 50 more Sub Registry Offices at Thiruvananthapuram and Kollam Districts.
9. The Registration Department also plans to integrate a highly secured e-payment gateway into the system and enabling the citizen to make online payment of transaction charges. Once this is in place, the citizen can avail of various services without visiting the offices concerned.

10. Furthermore, the Registration Department is also planning to introduce e-stamping system to replace manual stamping of the document presented for registration.
11. Technical discussion is also being in progress and the Government have agreed in principle to replace the manual stamping of documents from 1-4-2014.

Taking into consideration of all the above facts, and also those submitted based on the recommendation, further action may be dropped.

Recommendation

(Sl. No. 2, Para No. 5)

In the cases of short levy due to undervaluation the Committee finds that in certain cases rectifying action had been taken by the Department, but were idle in some other cases. The Committee also suggests that if the Department could collect 69 crore under Amnesty Scheme, only by advertising through medias, then by a concerted effort considerable amount have been collected. The Committee strongly recommends that the Amnesty Scheme should be continued in a much more effective and attractive manner.

Action Taken

This Para contains the remarks relating to undervaluation in 11 different offices viz. Tripunithura, Pooyappally, Kazhakuttam, Chadayamangalam, Puthanambalam, Kothamangalam, Kakkattil, Kuttanallur, Murukkumpuzha, Karunagapally and Kattakada.

Since the remark of the Accountant General seems to be justifiable and Government also felt that there occurs undervaluation related to 7 offices, viz. Pooyapally, Kazhakuttam, Chadayamangalam, Kothamangalam, Kattakkada, Kakkattil, Puthanambalam, prompt action had been taken within the time limit, to rectify and to realize the deficit amount from the parties concerned, as per the Section 45 B(1), (3) of the Kerala Stamp Act, 1959.

Out of these 7 cases, deficit amount has been realized in 4 cases, viz. Chadayamangalam, Kakkattil, Kattakkada and Kazhakuttam through the one time settlement compounding scheme introduced by the Government vide G.O. (P) No. 57/2009/TD dated 27-3-2009 (copy enclosed as Appendix I).

Action is also going on to realize the deficit amount from the parties concerned in the other 3 cases, since the compounding scheme is extended up to 31-3-2013.

1. The Committee made remarks through the above Recommendations that the Department keeps idle in some other cases.

Since the remark of the Accountant General does not seem to be justifiable related to the cases of 4 Offices, viz. Tripunithura, Murukumpuzha, Kuttanallur, and Karunagapally, the Registering Officer/District Registrar could not initiate undervaluation action.

Through the above cases the Accountant General made remarks that the pre document is undervalued while comparing with its subsequent document registered after one-four months. But the Registration Department felt there occurs no undervaluation for the following reasons:

Reasons

1. Subsequent document bearing higher consideration is a common phenomenon (All the 4 cases).
2. Fair Value was not prevalent in the State at that time (All the 4 cases).
3. Subsequent document comprises more extent than the pre document and hence pre document was not undervalued (Tripunithura).
4. No Registering Officer can foresee any higher increase of price in the subsequent transaction and report the former for undervaluation (Karunagapally).
5. There is no rule prevailing that empower the Registering Officer to initiate undervaluation action against a pre document based on the rate of subsequent document and also the market value.
6. Subsequent document comprises better facilities (3.6 metre widened pathway-mentioned in the recitals of the document) than the pre document (Murukumpuzha).
7. Power of Attorney cannot be reported for undervaluation. Since Fair Value was not prevalent at that time, the Registering Officer was not in a position to compel the party to alter the estimate/consideration shown in the Power of Attorney based on market value (Kuttanallur).
8. Also there is no law prevailing that empower the Registering Officer to refuse the registration of Power of Attorney based on the above reason (Kuttanallur).
9. Furthermore the time limit to initiate *suo moto* action (2 years) as per the Section 45B(3) of the Kerala Stamp Act, 1959 was also elapsed in all the four cases.

Since rectifying action had already been taken in almost 7 major cases, as mentioned/appreciated by the Committee, and also by considering the above reasons for not initiating undervaluation action in some cases, Government humbly requested before the Committee to drop further actions in this regard which in turn would facilitate this department to release the deficit amount related to the alleged undervaluation from the liability of concerned Registering Officers.

It is also informed that, the Registration Department has already taken utmost care to avoid such type of defects through the implementation of Fair Value of land on 1-4-2010.

II. The Committee has also recommend to continue the Amnesty Scheme for the disposal of UV cases in a much more effective manner.

This department accepted the views and remarks rendered by the committee, in good spirit and proper action has already been taken.

1. Based on this recommendations, and also for the speedy disposal of undervaluation cases, Government have introduced the Amnesty Scheme vide G.O. (P)151/2012/TD dated 25-8-2012 in respect of all the pending undervaluation cases as on 31st March, 2012 (copy enclosed as Appendix II).
2. In order to give sufficient time to public, to avail this opportunity in a fruitful manner, the above scheme is now extended up to 31-3-2013 vide G.O. (P) 271/2012/TD dated 31-12-2012 (copy enclosed as Appendix III).
3. Along with normal departmental duties, the department has sent as much notices as possible within the short span of time. The entire staff of the Department is focussed on the scheme and as a result about 711355 notices were issued up to 28-2-2013 to the parties, intimating them to remit the slashed amount without fail.
4. By concerted effort an amount of ₹ 10,46,32,730 has been collected so far from the parties (up to February 2013) through 46724 settled cases.
5. The Department is trying the level best to settle the pending cases and realize the arrears by giving adequate directions to the District Registrars and watching the progress of collection on weekly/monthly basis through statements and again reviewing the progress in the monthly meetings of District Registrars and Registration Deputy Inspector Generals being conducted either by the Head of Department or the Government Secretary.

6. Since fair value of the land was implemented in the state w.c.f. 1-4-2010, the number of undervaluation cases reported after the above date were very low.

Taking into consideration all the above facts, and also those submitted based on the recommendation, further action may be dropped.

Recommendation

(Sl. No. 3, Para No. 8)

Regarding the implementation of fair value system, the Committee recommends that as the mechanism is not functioning in a proper way, necessary measures should be taken for effective implementation of fair value in the State.

Action Taken

Fair value of land was fixed by the respective Revenue Divisional Officers subject to the rules stipulated in the Kerala Stamp (Fixation of fair value of Land) Rules, 1995 and was implemented in the State on 6-3-2010 through extra ordinary Gazette Notification numbered 515(1) to (21). From 1-4-2010 onwards documents are being registered in the State in accordance with the fair value.

Fair value determination is a complex and difficult task which takes almost 4 years to complete and published in the Gazette, with the co-ordination of Revenue Department.

But there crept many errors/anomalies like the omission of Survey numbers, Re-survey numbers, missing of survey subdivision numbers, incorrect classification of land, missing of classification, clerical errors related to classification and value etc. Such omission and errors caused many difficulties to the Public as well as for the Registering Officers. Numerous complaints received in this Office from the Public related to the above errors. The Registration department also admitted the above omission and errors and prompt measures have already been taken to rectify it.

As per Section 28 A(4) of the Kerala Stamp Act, 1959 "if a person aggrieved by the fixation of fair value under the sub-section 28 A(1) may appeal to the Collector".

I. Measures taken by the Department for the proper and effective implementation of fair value is submitted as follows:

1. Since the department felt that the time limit prescribed by the above section is too short based on the number of complaints received, necessary action has been taken to make amendment in the above section relating the time limit.

2. As per the latest amendment the time limit has been extended up to "one year". Further more provision is also inserted to consider the appeal filed after the time limit, if the Collector has reason to believe/satisfy that the appellant has sufficient cause for not preferring the appeal within the above said period.

II. The Registration department has also taken suitable steps to settle all the complaints received from the public related to the fair value anomalies, with the help of District Collectors concerned:

1. As per G.O. (P) No. 77/2010/TD dated 27-3-2010 (copy enclosed as Appendix IV), Government gave permission to Sub Registrars to file appeal against the anomalies crept in fair value to the District Collectors concerned.
2. Government also instructed all District Collectors vide letter NO. 25764/E2/2010/TD dated 5-2-2011 (copy enclosed as Appendix V), to clear off the appeals without further delay, in accordance with the provisions of the Kerala Stamp (Fixation of Fair value of Land) Rules, 1995.
3. Adalaths have also been conducted in the presence of respective District Collectors to rectify the anomalies and also for the speedy disposal of appeals based on the instructions received from the Government vide letter number 73194/G2/2011/Revenue dated 18-6-2012 (copy enclosed as Appendix VI) and 12733/E2/11/TD dated 22-8-2012 (copy enclosed as Appendix VII).
4. The Inspector General of Registration has also requested all District Collectors vide letter No. RR.8-12815/06 dated 21-6-2011 (copy enclosed as Appendix VIII) to conduct further adalaths for the speedy disposal of appeals.
5. In order to submit report related to the anomalies and alternative measures Government constituted a Subcommittee of Ministers vide G.O. (Rt.) No. 936/2011/TD dated 30-12-2011 (copy enclosed as Appendix IX).
6. Further, the above mentioned committee was reconstituted vide G.O. (Rt.) No. 350/2012/TD dated 11-5-2012 (copy enclosed as Appendix X).

7. Further instruction has also been given to all District Registrars by the Inspector General of Registration to contact respective District Collectors personally and speed up the appeal disposal drive in an effective and time bound manner.
8. It was also decided to clear off all appeals without further delay in the meeting held by Hon'ble Ministers, Finance and Registration with District Collectors and District Registrars held on 4-10-2012 and also in the Video Conference held by the Hon'ble Minister (Registration).
9. About 25771 appeals have been received from the public so far. Out of these about 24921 appeals have been disposed off till 28-2-2013.
10. About 56981 appeals have been submitted by the District Registrars/Sub Registrars to the District Collectors concerned against the anomalies crept in fair value. Out of these 44214 appeals have been disposed off till 28-2-2013 and further actions has already been taken for publication of the final fair value in "C Form" in the Official Gazette.
11. All appeals filed up to 31-12-2012, have already been cleared within 28-2-2013. Appeals filed after 31-12-2012 are also being considered since filing of appeal is a continuous process.
12. Due to the effective steps taken by the Government and with the help of the committed work of the officials of the Revenue and Registration Departments, the anomalies crept in the fixation of fair value of land in the State have almost been rectified.
13. Further more revision of fair value is also under the active consideration of the Government.

Taking into consideration of all the above facts, and also those submitted related to the effective implementation of fair value based on the recommendation, further action may be dropped.

Recommendation

(Sl. No. 4, Para No. 9)

The Committee observes that there is a mismatch in the provisions of the Kerala Stamp Act, 1959, in respect of stamp duty and registration fee in exercising the Power of Attorney and urges the Department to take necessary steps to amend the relevant provisions in the Act without delay.

Action Taken

This department accepts the views and recommendation rendered by the committee in good spirit, related to the case of Power of Attorney.

Since the committee recommended to take necessary steps to amend the relevant provisions in the Stamp Act, at the meeting held on 4-1-2012, it is humbly submitted that, the Registration Department has acted according to the recommendation offered by the Committee.

At present Power of Attorneys executed conferring authority on the agent other than family members to sell immovable property are imposed with stamp duty at conveyance rate (Finance Act, 2007—Act 15 of 2007 and Finance Act, 2010—Act 10 of 2010).

But certain Power of Attorneys given by the owner of the immovable property to the builder to develop/construct in immovable property are short cuts made use by the interested persons to evade stamp duty. It was further found that from the narration of some documents it could be seen that the document was not mere a Power of Attorney but also one giving Power to the promoter for construction or development of immovable properties which came under the provisions of the Article 5(C) to the Stamp Act, related to Agreements.

Hence the Registration Department also decided to introduce enabling provisions to that effect in the schedule to the Kerala Stamp Act, 1959 to prevent such type of stamp evasion.

I. The detailed proposal in this regard furnished by the Inspector General of Registration to amend the related provision of the Kerala Stamp Act, is under the consideration of Government.

The proposed amendment related in the Schedule 44 in clause (f) is as follows:

“When authorizing a person other than his father, mother, wife, husband, son, daughter, brother or sister to sell any immovable property or giving authority or power to a promoter or a developer, by whatsoever name called, to construct, develop, sell or transfer of any immovable property situated in Kerala is

The same duty as a conveyance (No. 21 or 22, as the case may be) for the fair value of the land or the amount of consideration whichever is higher or/and the estimated cost of proposed construction/development of such property as the case may be”

II. The mismatch in the provisions related to the Registration fees of the above type of Power of Attorney is rectified vide G.O. (P) No. 73/2012/TD dated 18-4-2012 (copy enclosed as Appendix XI) by imposing fees at the rate of 2% of the stamp duty levied for the Power of Attorney authorizing a person other than his father, mother, wife, husband, son, daughter, brother or sister to sell immovable property.

III. Furthermore since Power of Attorney does not come within the provision of the Section 17 of the Indian Registration Act, 1908 and do not require compulsory registration, a proposal has been furnished to the Government of India for the amendment of section 17 of Indian Registration Act, 1908, and to include Power of Attorney authorizing to transfer immovable property with or without consideration in any way, as a document for which registration is compulsory.

Taking into consideration of all the above facts, and also those submitted related to the Power of Attorney based on the recommendation; further action may be dropped.

Thiruvananthapuram,
16th December, 2014.

DR. T. M. THOMAS ISAAC,
Chairman,
Committee on Public Accounts.

APPENDIX I

GOVERNMENT OF KERALA

Taxes (E) Department

NOTIFICATION*

G.O. (P) No. 57/2009/TD. *Dated, Thiruvananthapuram, 27th March, 2009.*

S.R.O. No. 281/2009.— In exercise of the powers conferred by clause (c) of sub-section (1) of section 9 of the Kerala Stamp Act, 1959 (Act 17 of 1959) the Government of Kerala, being of the opinion that, it is necessary in the public interest, so to do hereby order compounding of duties payable on the instruments referred to the Collector or called for by him under sections 45A, 45B or 45C of the said Act at the rates specified in the Schedule below in respect of all pending cases subject to the following terms and conditions, namely:—

- (i) The liability to pay stamp duty shall stand completely discharged on additional payment of stamp duty as specified in the Schedule without realising any additional registration fee.
- (ii) The cases that were finally disposed off and referred for revenue recovery proceedings for recovering the deficient stamp duty shall also be covered except those cases in which the parties have already paid the due amount in part or full.
- (iii) After realising of the amount, the Sub Registrar shall record on the instrument that the case has been settled under this notification mentioning the amount collected.

(iv) This benefit will be available only for one time settlement and shall be effective from the 1st day of April, 2009 to the 30th day of September, 2009.

* Published in the Kerala Gazette Extraordinary No. 682 dated 27th March, 2009.

SCHEDULE

<i>Sl. No.</i>	<i>Extent</i>	<i>Corporation area (Rs.)</i>	<i>Municipal area (Rs.)</i>	<i>Panchayat area (Rs.)</i>
1	Transactions up to 5 cents	2,000	1,000	Fully exempted
2	Above 5 cents up to 10 cents	5,000	3,000	1,000
3	Above 10 cents up to 50 cents	10,000	5,000	2,000
4	Above 50 cents	6% of the stamp duty already paid or Rs. 12,000 whichever is higher	4% of the stamp duty already paid or Rs. 7,000 whichever is higher	2% of the stamp duty already paid or Rs. 3,000 whichever is higher.

By order of the Governor,

P. MARA PANDIYAN,
Principal Secretary to Government.

Explanatory Note

(This does not form part of the notification, but is intended to indicate its general purport.)

There are 20,10,969 numbers of stamp duty, undervaluation cases are pending disposal since 1986 and the amount to be realized from these cases is Rs. 2409 crore. Steps for fixing fair value of the land and resultant reduction in stamp duty rates is to be implemented during 2009-10. As a prelude to this, the Government have announced in the Budget Speech 2009-2010, a new scheme as 'one time settlement' for clearing all pending undervaluation cases. As such a new clause (c) has been inserted in the Kerala Stamp Act, 1959, under sub-section (1) to section 9 through the Kerala Financial Bill, 2009, which empower the Government to provide for compounding of duties payable on the instruments referred to the Collector or called by him under sections 45A, 45B or 45C at the rates and period specified by order.

This notification is intended to achieve the above object.

APPENDIX II
GOVERNMENT OF KERALA

Taxes (E) Department

ORDER*

G. O. (P) No. 151/2012/TD. *Dated, Thiruvananthapuram, 25th August, 2012.*

S.R.O. No. 648/2012.— In exercise of the powers conferred by clause (c) of sub-section (1) of section 9 of the Kerala Stamp Act, 1959 (Act 17 of 1959) the Government of Kerala, being of the opinion that, it is necessary in the public interest, so to do hereby order compounding of duties payable on the instruments referred to the Collector or called for by him under section 45B of the said Act at the rates specified in the Schedule below in respect of all pending cases as on 31st March, 2012, subject to the following terms and conditions, namely:—

(i) The liability of pay stamp duty shall stand completely discharged on additional payment of stamp duty as specified in the Schedule without realizing any additional registration fee.

(ii) The cases that were finally disposed off and referred for revenue recovery proceedings for recovering the deficient stamp duty shall also be covered except those cases in which the parties have already paid the due amount in part or full.

(iii) After realising the amount, the Sub Registrar shall record on the instrument that the case has been settled under this order mentioning the amount collected.

(iv) This benefit will be available only for one time settlement and shall be effective from the date of issue of this order to the 31st day of December, 2012.

SCHEDULE

<i>Sl. No.</i>	<i>Extent</i>	<i>Corporation area (Rs.)</i>	<i>Municipal area (Rs.)</i>	<i>Panchayat area (Rs.)</i>
1	Transactions up to 5 cents	2,000	1,000	Fully exempted
2	Above 5 cents up to 10 cents	5,000	3,000	1,000
3	Above 10 cents up to 50 cents	10,000	5,000	2,000
4	Above 50 cents	6% of the stamp duty already paid or Rs. 12,000 whichever is higher	4% of the stamp duty already paid or Rs. 7,000 whichever is higher	2% of the stamp duty already paid or Rs. 3,000 whichever is higher

By order of the Governor,

A. AJITH KUMAR,

Secretary to Government.

APPENDIX III

GOVERNMENT OF KERALA

Taxes (E) Department

ORDER*

G.O.(P) No. 271/2012/TD. Dated, Thiruvananthapuram, 31st December, 2012.

S.R.O. No. 893/2012.—In exercise of the powers conferred by clause (c) of sub-section (1) of section 9 of the Kerala Stamp Act, 1959 (Act 17 of 1959) the Government of Kerala, being of the opinion that, it is necessary in the public interest, so to do, hereby extend the period of availing the benefit of one time settlement scheme for compounding of duties payable on the instruments referred to the Collector or called for by him under section 45B of the said Act at the rates specified in the Schedule to the Order issued under G.O. (P) No. 151/2012/TD dated 25th August, 2012 and published as S.R.O. No. 600/2012 in the Kerala Gazette Extraordinary No. 1756 dated the 25th August, 2012 up to the 31st day of March, 2013, and consequently make the following amendment to the said order, namely:—

AMENDMENT

In the said order, in item (iv) for the words and figures, "31st day of December, 2012", the words and figures, "31st day of March, 2013", shall be substituted.

By order of the Governor,

A. AJITH KUMAR,
Secretary to Government.

Explanatory Note

(This does not form part of the order, but is intended to indicate its general purport.)

The Government have implemented one time settlement scheme for clearing all pending undervaluation cases as on 31st March, 2012, as per Order issued under G. O. (P) No. 151/2012/TD dated the 25th August, 2012, and published as S.R.O. No. 600/2012 in the Kerala Gazette Extraordinary No. 1756 dated the 25th August, 2012. The period for availing the benefit of the scheme is up to the 31st day of December, 2012. Now the Government have decided to extend the period of the said scheme up to the 31st day of March, 2013, and to amend the said order accordingly.

This order is intended to achieve the above object.

* Published in the Kerala Gazette Extraordinary No. 1618 dated 31st December, 2012.

GOVERNMENT OF KERALA

APPENDIX-IV

സംഗ്രഹം

നികുതി വകുപ്പ് - രജിസ്ട്രേഷൻ - ഹെഡർ വാല്യു നിർണ്ണയത്തിലെ അപാകതകൾ പരിഹരിക്കുന്നതിന് സബ് രജിസ്ട്രാർമാർക്കും അപ്പീൽ ഹയൽ ചെയ്യാൻ അനുമതി നൽകി - ഉത്തരവാകുന്നു.

നികുതി (ഇ) വകുപ്പ്

സർക്കാർ ഉത്തരവ് (സാധാരണ) നം.77/10/നി.വ. തീയതി, തിരുവനന്തപുരം, 27-3-2010.

- പരാമർശം: 1) 6-3-2010-ലെ കേരള അസംഭാവന ഗസറ്റ് നം. 515(1) to 515(2)
- 2) 15-3-2010-ലെ രജിസ്ട്രേഷൻ ഇൻസ്പെക്ടർ ജനറലിന്റെ കത്ത് നം. RR6-12815/06.

ഉത്തരവ്

പരാമർശം (1) പ്രകാരമുള്ള 21 വിഭാഗങ്ങളിൽ കടന്നുകൂടിയിട്ടുള്ള അപാകതകൾക്ക് 30 ദിവസത്തിനുള്ളിൽ കളക്ടർക്ക് അപ്പീൽ നൽകാൻ നിലവിൽ വ്യവസ്ഥയുണ്ട്. എന്നാൽ ടി അപാകത ആദ്യം കണ്ടെത്താൻ കഴിയുന്ന ഉദ്യോഗസ്ഥർ സബ് രജിസ്ട്രാർമാർ ആയിരിക്കെ നിശ്ചിത സമയപരിധിക്കുള്ളിൽ ഈ അപാകതകൾ ചൂണ്ടിക്കാണിക്കാൻ ടിയാൻമാർക്കും കഴിയും എന്ന ഇൻസ്പെക്ടർ ജനറൽ ഓഫ് രജിസ്ട്രേഷൻ പരാമർശം (2) പ്രകാരം റിപ്പോർട്ട് ചെയ്തിട്ടുണ്ട്.

സർക്കാർ ഇക്കാര്യം വിശദമായി പരിശോധിക്കുകയുണ്ടായി, ഹെഡർവാല്യു നിർണ്ണയം സബ് രജിസ്ട്രാർമാർ പരിശോധിച്ച് അതിൽ കാണപ്പെടുന്ന സർവ്വേ/റിസർവ്വേ/സബ് ഡിവിഷൻ എന്നിവ വിട്ടുപോയ കേസുകൾ സർവ്വേ നമ്പരിലെ ഭൂമി യഥാർത്ഥമായി ക്ലാസീഫൈ ചെയ്യാത്ത കേസുകൾ, വില നിർണ്ണയിച്ചതിൽ കടന്നുകൂടിയിട്ടുള്ള അപാകതകൾ മുതലായവ അപ്പീൽ രൂപത്തിൽ ബില്ലാ കളക്ടർ മുൻപാകെ ബോധിപ്പിക്കുന്നതിന് അനുമതി നൽകി ഇതിനാൽ ഉത്തരവാകുന്നു. ഇതോടൊപ്പം ഇപ്രകാരം സബ് രജിസ്ട്രാർമാർ നൽകുന്ന അപ്പീൽ സംബന്ധിച്ച് അതാതു ദിവസം ഇൻസ്പെക്ടർ ജനറൽ ഓഫ് രജിസ്ട്രേഷൻ റിപ്പോർട്ട് ശേഖരിക്കുകയും പരിശോധിക്കുകയും ചെയ്യണമെന്നും നിർദ്ദേശിച്ചുകൊണ്ട് ഉത്തരവാകുന്നു.

ഗവർണ്ണറുടെ ഉത്തരവിൻപ്രകാരം,
പി. രാമചന്ദ്രൻ,
പ്രിൻസിപ്പൽ സെക്രട്ടറി.

രജിസ്ട്രേഷൻ ഇൻസ്പെക്ടർ ജനറൽ, തിരുവനന്തപുരം.
ലാൻറ് റവന്യൂ കമ്മീഷണർ, തിരുവനന്തപുരം.
അക്കൗണ്ടൻ്റ് ജനറൽ (എക്സിക്യൂട്ടീവ്), തിരുവനന്തപുരം.
എല്ലാ ബില്ലാ കളക്ടർക്കും.
റവന്യൂ വകുപ്പ്.
സ്റ്റേഷൻ ഹയൽ/ഓഫീസ് കോപ്പി.

ഉത്തരവിൻപ്രകാരം/അയയ്ക്കുന്നത്,

സെക്ഷൻ ഓഫീസർ.

GOVERNMENT OF KERALA

നം. 25764/ഇ 2/10/നിവ

നികതി(ഇ) വകുപ്പ്
തിരുവനന്തപുരം, തീയതി : 5.2.2011

സെക്രട്ടറി.

എല്ലാ ജില്ലാ കളക്ടർമാർക്കും.

സർ,

വിഷയം: നികതി വകുപ്പ് - രജിസ്ട്രേഷൻ - ഭൂമിയുടെ ന്യായവില - ജില്ലാകളക്ടറുടെ ഉത്തരവ് നിഷേധിച്ചത് - സംബന്ധിച്ച്.

സൂചന: കണ്ണൂർ ജില്ലാ കളക്ടറുടെ 19.11.2010-ലെ എഫ് 4-14731/10 നമ്പർ കത്ത്.

1995-ലെ കേരള മുദ്രപത്ര (ഭൂമിയുടെ ന്യായവില നിർണ്ണയം) ചട്ടങ്ങളിലെ ചട്ടം 5(8) പ്രകാരം "in case the fair value of land has been modified by the collector in appeal be shall cause publication of the same in the form 'C' in the official Gazettee". പ്രസ്തുത ചട്ട പ്രകാരം ഭൂമിയുടെ ന്യായവിലയിൽ കളക്ടർ വരുത്തിയ ഭേദഗതി ഗസറ്റിൽ പ്രസിദ്ധീകരിച്ചാൽ മാത്രമേ ആ നടപടി പൂർത്തിയാക്കിയതായി കണക്കാക്കാൻ കഴിയുകയുള്ളൂ. ആയതിനാൽ ന്യായവില ഭേദഗതി സംബന്ധിച്ച കേസുകളിൽ ടി ചട്ടം 5(8) പ്രകാരമുള്ള നടപടികൾ, കാലവിളംബം കൂടാതെ പൂർത്തിയാക്കാൻ വേണ്ട നടപടികൾ സ്വീകരിക്കണമെന്ന് അഭ്യർത്ഥിക്കുന്നു.

വിശ്വസ്തതയോടെ,
എം. ജി. ല.
അണ്ടർ സെക്രട്ടറി
സെക്രട്ടറിക്കുവേണ്ടി

അംഗീകാരത്തോടെ

(ഒപ്പ്)

സെക്ഷൻ ഓഫീസർ

പകർപ്പ് :- രജിസ്ട്രേഷൻ ഇൻസ്പെക്ടർ ജനറൽ, തിരുവനന്തപുരം.

(താങ്കളുടെ 8-12-2010-ലെ ആർ. ആർ. 8-28018/10 നമ്പർ കത്ത് പ്രകാരം അറിവിലേക്കായി)

കേരള സർക്കാർ

റവന്യൂ (ബി) വകുപ്പ്,
തിരുവനന്തപുരം
18-6-2012.

നമ്പർ: 73194/ബി2/11/റവന്യൂ

പ്രിൻസിപ്പൽ സെക്രട്ടറി,

സർ,

വിഷയം:- റവന്യൂ വകുപ്പ്- ഭൂമിയുടെ ന്യായവില പുനർ നിർണ്ണയം
ബില്ലുകളുകൂർമാർ പൊതുജന അഭിപ്രായം കേട്ട് റിപ്പോർട്ട്
നൽകുന്നതു - സംബന്ധിച്ച്.

മേൽ വിഷയത്തിലെക്ക് താങ്കളുടെ ശ്രദ്ധ ക്ഷണിക്കുന്നു. ഫെറയർ വാല്യു പുനർ നിർണ്ണയിക്കുന്നതുമായി ബന്ധപ്പെട്ട് താല്പരകളിൽ ചെന്ന് ബില്ലുകളുകൂർമാർ പൊതുജനാഭിപ്രായം കേൾക്കുകയും നിലവിലുള്ള ഫെറയർ വാല്യു നിർണ്ണയത്തിലെ അപാകതകൾ ചൂണ്ടിക്കാണിച്ചു കൊണ്ട് റിപ്പോർട്ട് ഗവൺമെന്റിന് സമർപ്പിക്കണമെന്നും സർക്കാർ തീരുമാനിച്ചിട്ടുണ്ട്. ഇതിൻപ്രകാരം ബില്ലുകളുകൂർമാർക്ക് നിർദ്ദേശം നൽകി റിപ്പോർട്ട് സമാഹരിച്ച് മൂന്ന് മാസത്തിനുള്ളിൽ സർക്കാരിന് സമർപ്പിക്കേണ്ടതാണ്. പ്രസ്തുത റിപ്പോർട്ടിനേൽ സർക്കാർ യുക്തമായ തീരുമാനം എടുത്തതിനുശേഷം പിന്നെയും അപ്പീലുകൾ (വ്യക്തിഗത) നിലവിലുള്ള പക്ഷം അവ പുതുക്കിയ വിഴ്ത്താപനം പുറപ്പെടുവിച്ച ശേഷം പരിഗണിക്കുന്നതാണ് എന്നും അറിയിക്കുന്നു.

താങ്കളുടെ വിശ്വസ്തൻ,

കെ . അജയകുമാർ,
അണ്ടർ സെക്രട്ടറി,
പ്രിൻസിപ്പൽ സെക്രട്ടറിയ്മേഖല.

അംഗീകാരത്തോടെ
(ഒപ്പ്)

സെക്ഷൻ ഓഫീസർ

പകർപ്പ്-നികുതി വകുപ്പ്

അടിയന്തരം/സമയപരിധി

GOVERNMENT OF KERALA

നികുതി (ഇ) വകുപ്പ്,
തിരുവനന്തപുരം
22-8-2012.

നമ്പർ: 12733/ഇ 2/2011/നി.വ

ഗവ. സെക്രട്ടറി

രജിസ്ട്രേഷൻ ഇൻസ്പെക്ടർ ജനറൽ
തിരുവനന്തപുരം

സർ,

വിഷയം:- നികുതി വകുപ്പ്- രജിസ്ട്രേഷൻ-ഭൂമിയുടെ ന്യായവില
പുനർ നിർണ്ണയം ചെയ്യുന്നത്- സംബന്ധിച്ച്.

സൂചന :- താങ്കളുടെ 4-8-2012-ലെ ആർ.ആർ.8-406/12 നമ്പർ കത്ത്.

ന്യൂനതയിലേക്ക് ശ്രദ്ധ ക്ഷണിക്കുന്നു. ഭൂമിയുടെ ന്യായവില നിശ്ചയിച്ചതിലെ അപാകതകൾ പരിഹരിക്കുന്നതുമായി ബന്ധപ്പെട്ട് ജില്ലാതലത്തിൽ നടക്കുന്ന നടപടികളുടെ പുരോഗതി സംബന്ധിച്ച്, അതാത് ജില്ലാകളക്ടർമാരുമായി ബന്ധപ്പെട്ട്, രജിസ്ട്രേഷൻ ഐ.ജി. മുഖേന സർക്കാരിൽ റിപ്പോർട്ട് സമർപ്പിക്കുവാൻ ജില്ലാ രജിസ്ട്രാർമാർക്ക് താങ്കൾ നിർദ്ദേശം നൽകേണ്ടതാണ്. കൂടാതെ, ന്യൂന പ്രകാരം അയച്ചു തന്നിട്ടുള്ള റിപ്പോർട്ടുകളിൽ ചൂണ്ടിക്കാണിച്ചിട്ടുള്ള ന്യായവില സംബന്ധിച്ച് ശ്രദ്ധയിൽപ്പെട്ടിട്ടുള്ള അപാകതകൾ അടിയന്തരമായി നേരിട്ട് അതാതു ജില്ലാകളക്ടർമാരുടെ ശ്രദ്ധയിൽപ്പെടുത്തുവാനും ജില്ലാ രജിസ്ട്രാർമാർക്ക് നിർദ്ദേശം നൽകേണ്ടതാണ്.

വിശ്വസ്തതയോടെ,

മുഖാകമാരി. വി.എസ്.,
അണ്ടർ സെക്രട്ടറി,
ഗവ.സെക്രട്ടറിയുടെവണ്ടി.

അംഗീകാരത്തോടെ
(ഒപ്പ്)

സെക്ഷൻ ഓഫീസർ

ആർ.ആർ 8- 12815/06

രജിസ്ട്രേഷൻ ഇൻസ്പെക്ടർ ജനറലുടെ ഓഫീസ്
തിരുവനന്തപുരം, തീയതി:21.6.2011.

രജിസ്ട്രേഷൻ ഇൻസ്പെക്ടർ ജനറൽ,
തിരുവനന്തപുരം.

എല്ലാ ജില്ലാ കളക്ടർമാർക്കും

സർ,

വിഷയം: രജിസ്ട്രേഷൻ വകുപ്പ് - ഭൂമിയുടെ ന്യായവില നിർണയം-
അപ്ലികേഷൻ തീർപ്പാക്കുന്നതു - സംബന്ധിച്ച്.
സൂചന: ബഹുമാനപ്പെട്ട രജിസ്ട്രേഷൻ വകുപ്പു മന്ത്രിയുടെ 31.5.2011
തീയതിയിലെ യോഗ തീരുമാനം.

സൂചന പ്രകാരമുള്ള ബഹുമാനപ്പെട്ട വകുപ്പു മന്ത്രിയുടെ യോഗത്തിലെ നിർദ്ദേശത്തിന്റെ അടിസ്ഥാനത്തിൽ ഹൈയർ വാല്യു സംബന്ധിച്ച് പരിഹരിക്കപ്പെടാതെയുള്ള അപ്ലികേഷൻ, അടാലത്തുകൾ നടത്തി സമയബന്ധിതമായി തീർപ്പാക്കിക്കുവാൻ ഉള്ള ഉടമകൾക്ക് ഇനിയും പരാതികൾ ഉള്ള പക്ഷം അതു സംബന്ധിച്ച അപ്ലിക്ക് വില്ലേജ്/താലൂക്ക്/റവന്യൂ തലത്തിലുള്ള ഉദ്യോഗസ്ഥരുടെ സഹായത്തോടെ ലഭ്യമാക്കി അവയും അടിയന്തരമായി പരാമാവധി 30 ദിവസത്തിനകം തീർപ്പാക്കുവാനും താല്പര്യപ്പെടുന്നു.

വിശ്വസ്തതയോടെ,

(ഒപ്പ്)

രജിസ്ട്രേഷൻ ഇൻസ്പെക്ടർ ജനറലിനു വേണ്ടി

GOVERNMENT OF KERALA

സംഗ്രഹം

നികുതി വകുപ്പ് - രജിസ്ട്രേഷൻ - ഭൂമിയുടെ ഹെയർ വാല്യു നിർണ്ണയിച്ചതിലുള്ള അപാകതകൾ പരിശോധിച്ച് നിർദ്ദേശങ്ങൾ സമർപ്പിക്കുന്നതിനായി മന്ത്രിസഭാ ഉപസമിതി രൂപീകരിച്ച് ഉത്തരവാകുന്നു.

നികുതി (ഇ) വകുപ്പ്

ജി.ഒ.(ആർ.റ്റി.)നം.936/2011/നി.വ

തിരുവനന്തപുരം, 30-12-2011.

പരാമർശം: 6-3-2010-ലെ കേരള ഗസറ്റ് (അസാധാരണം) 515 (1) ഭാഗം (21) വശെയുള്ള വിജ്ഞാപനങ്ങൾ

ഉത്തരവ്

അൽ പരാമർശ പ്രകാരം, സംസ്ഥാനത്തെ 21 വന്യ ഡിവിഷനുകളെയും പരിധിയിൽ വരുന്ന ഭൂമിയുടെ ഹെയർ വാല്യു നിശ്ചയിച്ചു കൊണ്ട് ഗസറ്റ് വിജ്ഞാപനം പുറപ്പെടുവിച്ചിരുന്നു. അപ്രകാരം ഭൂമിയുടെ ഹെയർ വാല്യു നിർണ്ണയിച്ചതിലുള്ള അപാകതകൾ സംബന്ധിച്ച് വ്യാപകമായ ആക്ഷേപങ്ങൾ ഉയർന്നു വന്നിട്ടുള്ള സാഹചര്യത്തിൽ ഇക്കാര്യത്തിന്റെ എല്ലാ വശങ്ങളും പരിശോധിച്ച് ഉചിതമായ നിർദ്ദേശങ്ങൾ സമർപ്പിക്കുന്നതിനായി താഴെ പറയുന്ന മന്ത്രിമാരുടെയുടനീളമുള്ള മന്ത്രിസഭാ ഉപസമിതിയെ ചുമതലപ്പെടുത്തി ഇതിനാൽ ഉത്തരവ് പുറപ്പെടുവിച്ചു.

- (i) ധനകാര്യ-നിയമ-ഭവന നിർമ്മാണ വകുപ്പുമന്ത്രി
- (ii) വ്യവസായ-വിനയ സാങ്കേതികവിദ്യ-നഗരകാര്യ വകുപ്പുമന്ത്രി,
- (iii) വന്യ-വിജിലൻസ് വകുപ്പുമന്ത്രി,
- (iv) തൊഴിലും പുനരധിവാസവും, ക്ഷേമ-പൊതുവിതരണ, ഉപഭോക്തൃ സംരക്ഷണം, രജിസ്ട്രേഷൻ വകുപ്പുമന്ത്രി - കൺവീനർ.

ഗവർണ്ണറുടെ ഉത്തരവിൻപ്രകാരം,
എ. അജിത് കുമാർ,
ഗവൺമെന്റ് സെക്രട്ടറി.

രജിസ്ട്രേഷൻ ഇൻസ്പെക്ടർ ജനറൽ, തിരുവനന്തപുരം.
ലാൻറ് വന്യ കമ്മീഷണർ, തിരുവനന്തപുരം.
മുഖ്യമന്ത്രിയുടെ പ്രൈവറ്റ് സെക്രട്ടറീസ്.
ബന്ധപ്പെട്ട മന്ത്രിമാരുടെ പ്രൈവറ്റ് സെക്രട്ടറീമാർക്ക്
പൊതുജന (എസ്.സി) വകുപ്പ് (28-12-2011) ലെ ഇനം നമ്പർ 951 പ്രകാരം.
വന്യ വകുപ്പ്
സ്റ്റോക്ക് ഹൗസ്/ഹെഡ്സ് കോപ്പി.

ഉത്തരവിൻപ്രകാരം,

സെക്ഷൻ ഓഫീസർ.

- പകർപ്പ്: 1) നികുതി വകുപ്പ് സെക്രട്ടറിയുടെ സി.എ. ഴ്
- 2) നികുതി വകുപ്പ് അഡീഷണൽ സെക്രട്ടറിയുടെ സി.എ. ഴ്

കേരള സർക്കാർ

സംഗ്രഹം

നികുതി വകുപ്പ്- രജിസ്ട്രേഷൻ-ഭൂമിയുടെ ന്യായവില-അപാകതകൾ പരിശോധിക്കുന്നതിനുള്ള മന്ത്രിസഭാ ഉപസമിതി-പുന:സംഘടിപ്പിച്ചുകൊണ്ട് ഉത്തരവ് പുറപ്പെടുവിക്കുന്നു.

നികുതി(ഇ)വകുപ്പ്

ജി.ഒ.(ആർ.റ്റി)നം. 350/2012/നി.വ.

തീയതി, തിരുവനന്തപുരം, 11-05-2012.

പരാമർശം- 30-12-2011-ലെ സ.ഉ(സാധാ)നം.936/2011/നി.വ.

ഉത്തരവ്

ഭൂമിയുടെ ന്യായവില നിശ്ചയിച്ചതിലുള്ള അപാകതകൾ പരിശോധിച്ച് നിർദ്ദേശങ്ങൾ സമർപ്പിക്കുന്നതിനായി പരാമർശ ഉത്തരവ് പ്രകാരം രൂപീകരിച്ചിരുന്ന മന്ത്രിസഭാ ഉപസമിതി താഴെപറയും പ്രകാരം പുന:സംഘടിപ്പിച്ചു കൊണ്ട് ഇതിനാൽ ഉത്തരവാകുന്നു.

- (i) ധനകാര്യ, നിയമ, ഭവന നിർമ്മാണ വകുപ്പു മന്ത്രി
- (ii) വ്യവസായ, വിവര സാങ്കേതിക വിദ്യ വകുപ്പുമന്ത്രി
- (iii) റവന്യൂ, കയർ വകുപ്പു മന്ത്രി
- (iv) ഭക്ഷ്യവും, പൊതുവിതരണവും രജിസ്ട്രേഷനും വകുപ്പ് മന്ത്രി - കൺവീനർ

ഗവർണ്ണറുടെ ഉത്തരവിൻപ്രകാരം,

എ. ഷാജി,
അഡീഷണൽ സെക്രട്ടറി

- 1. രജിസ്ട്രേഷൻ ഇൻസ്പെക്ടർ ജനറൽ, തിരുവനന്തപുരം
- 2. ലാൻ്റ റവന്യൂ കമ്മീഷണർ, തിരുവനന്തപുരം
- 2. മുഖ്യമന്ത്രിയുടെ പ്രൈവറ്റ് സെക്രട്ടറിക്ക്
- 4. ബന്ധപ്പെട്ട മന്ത്രിമാരുടെ പ്രൈവറ്റ് സെക്രട്ടറിമാർക്ക്
- 5. പൊതുഭരണ(എസ്.സി) വകുപ്പ് (25-04-12-ലെ ഇനം നമ്പർ 1531 പ്രകാരം)
- 6. റവന്യൂ വകുപ്പ്
- 7. സ്റ്റാക്ക് ഫയൽ/ഓഫീസ് കോപ്പി.

ഉത്തരവിൻപ്രകാരം

ഒപ്പ്
സെക്ഷൻ ഓഫീസർ

APPENDIX XI

GOVERNMENT OF KERALA

Taxes (E) Department

NOTIFICATION*

G. O. (P) No. 73/2012/TD. *Dated, Thiruvananthapuram, 18th April, 2012.*

S.R.O. No. 270/2012.—In exercise of the powers conferred by sub-section (i) of section 78 of the Registration Act, 1908 (Central Act 16 of 1908), the Government of Kerala, hereby make the following further amendments to the Table of fees under Section 78 of the said Act, issued by prescribed notification under G.O. (P) No. 147/77/TD dated 23rd November, 1977 and published as S.R.O. No. 1112/77 in the Kerala Gazette No. 50 dated 13th December, 1977, namely:—

AMENDMENT

In the said notification, in Article I, in clause (a),—

(a) In sub-clause (1) for Note (viii), the following Note shall be submitted, namely:—

“(viii) The registration fee for a document of Gift falling under clause (i) of Article 31, for a document of partition falling under clause (1) of Article 42, for a document of Release falling under clause (a) of Article 48 and for a document of Settlement falling under sub-clause (1) of clause (a) of Article 51 in the Schedule to the Kerala Stamp Act, 1959 (17 of 1959) shall be one per cent of the value”.

(b) to sub-clause (2) the following Note shall be added:—

“*Note*:—The registration fee for a power-of-Attorney, when authorizing a person other than his father, mother, wife, husband, son, daughter, brother or sister to sell immovable property, shall be 2% of the

* Published in the Kerala Gazette Extraordinary No. 807 dated 19th April, 2012.

stamp duty levied on the above instrument subject to a minimum of rupees 100.

This notification shall come into force with immediate effect.

By order of the Governor,

A. AJITH KUMAR,
Secretary to Government.

Explanatory Note

(This does not form part of the notification, but is intended to indicate its general purport.)

The Government have decided to unify the rates of registration fee payable on documents of Partition, Release Gift and Settlement executed among family members to one per cent of the value and to levy registration fee at the rate of 2% of the stamp duty for power-of-Attorneys for sale of immovable properties executed in favour of persons other than family members.

The notification is intended to achieve the above object.

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