

**PROCEEDINGS OF THE CHIEF CONTROLLING REVENUE AUTHORITY &
COMMISSIONER AND INSPECTOR GENERAL OF REGN AND STAMPS,
ANDHRA PRADESH, HYDERABAD.**

PRESENT DR. LAL ROSEM, I.A.S.,

Procs No. CCRA-I/ 13754 /2005

Dated : 17.02.2006

Sub : - Indian Stamp Act, 1899 – Doct. No. P128 of 2005 of R.O.(O.B),
Vizianagaram – Statement of the Case referred for the decision of
the CCRA – Orders Issued – Regarding.

Ref : - 1.G.O.Ms.No. 1475 Revenue (Regn.I) Dept dated 30.07.2005.
2.From the District Registrar, Vizianagaram Letter No.G1/1233/2005
dated 12.9.2005.

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ORDER :

Through the reference 2nd cited the District Registrar has submitted a reference under Sec 56(2) of Indian Stamp Act, 1899 for the decision of the Chief Controlling Revenue Authority in respect of the Document bearing No. P128/2005 that was kept pending by the Joint Sub Registrar – I, R.O., Vizianagaram. The document was styled as Agreement of Sale with possession cum GPA executed on 22.08.2005 by Smt. B. Vijaya Lakshmi and 11(Eleven) Others in favour of K. Pedd Venkata Ramanaiah and 4(Four) others for a consideration of Rs. 41,49,000/- engrossed on Non Judicial Stamps worth Rs. 200/- affecting Vacant site of 27657.14 Sq. Yards situated in Survey No. 196/1(A) and 196/3 of Vizianagaram (Bit-II) Village near Vizianagaram town. An amount of Rs. 41,290/- towards Stamp Duty was remitted by the party into the Bank and thus the total stamp duty of Rs. 41,490/- i.e., @ 1% on the Consideration / Value of the property as declared by the parties was paid in respect of the document under examination. The Joint Sub Registrar – I, R.O., Vizianagaram has impounded the document under Sec. 33 and forwarded to the District Registrar, Vizianagaram under Section. 38(2) for adjudication under Section. 40 of the Indian Stamp Act, 1899. The doubt that was expressed by the District Registrar was that an Agreement to Sell evidencing delivery of possession coupled with General Power of Attorney squarely falls under Section 5 of the Indian Stamp Act, 1899 is chargeable to Stamp Duty under Explanation – I of Article 47-A as Sale and under Article 42(g) as GPA on the Market Value of the property as per section 47-A of Indian Stamp Act, 1899, the value of the property of which came to Rs. 2,07,43,000/- and the concomitant Deficit Stamp Duty worked out to Rs. 16,17,950/- and therefore referred the matter for the decision of the Chief Controlling Revenue Authority.

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It is well settled principle that a Power of Attorney has to be fairly construed from the language used. If power is given to do a particular job then all the powers usually necessary to do that job may be assumed. It is not necessary to set out in detail all those powers. Therefore, a Power of Attorney is construed as including all incidental powers necessary for carrying out its objective effectively and as such when Agreement of Sale cum GPA is given in favour of a person it can be construed that Possession of the Schedule Property is delivered and the words evidencing "Delivery of Possession" employed in the instruments styled as Agreement of Sale with Possession coupled with GPA are redundant, auxiliary and no preponderance need be given to such words. Hence Stamp Duty @ 1% in respect of Documents styled as Agreements or Memoranda of Agreements of Sale or Construction / Development of Immovable properties evidencing delivery of possession combined with General Power of Attorney clause on the Sale consideration or estimated cost of Construction/Development as declared by the parties in the Document, subject to the maximum of Rs. 50,000/- on the condition that the Stamp Duty so paid shall not be adjustable at the time of Registration of consequent Sale deeds in pursuance of such agreements-cum-General Power of Attorney registered under the Registration Act, 1908 as was ordered in Notification-II of the G.O. 1st cited. The reference is accordingly disposed of.

Sd/- Lal Rosem,
Chief Controlling Revenue Authority &
Commissioner & Inspector General of
Regn & Stamps, A.P., Hyderabad.

To
The District Registrar,
Vizianagaram.

Copy to the District Registrars (including Audit District Registrars) in the State
and all the Sub Registrars through the Concerned District Registrars.

Copy to all the D.Is.G / V.Os and Dy. Collectors, Flying Squad.

Copy to all the Officers and Sections in C & I.G's Office.

Copy to Stock File.

// f.b.o. //

SUPERINTENDENT.