

Office of the Commissioner and Inspector  
General of Registration and Stamps,  
A.P., Hyderabad.

Circular Memo No : G1/484/2006

Dated 17.02.2006

Sub : - Regn & Stamps Department – Sec. 78 of Registration Act, 1908 – Table of Fees – Rationalisation of Rates of Registration Fees – Amendments issued – Clarification sought for – Orders issued – Regarding.

Ref : - 1. G.O.Ms.No. 2045 Revenue (Registration. I) Dept dated 28.11.2005.  
2. From The D.R. Medak Letter NO. G1/1944/2005 dated 08.12.2005.

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Through the reference cited the District Registrar, Medak at Sangareddy has stated that the Rates of Registration Fee Under Sec. 78 of Registration Act, 1908 issued through the reference 1<sup>st</sup> cited is applicable only to the documents falling under the Article 6(B) of Schedule I A to Indian Stamp Act, 1899 but Agreement of Sale cum GPA with Possession falling under the provisions of Article 47 A of the I.S. Act is not covered and the Fee leviable in respect of Agreements falling under Article 6(a) was also not covered, Article 1(f) of Table of Fee prescribes the Fee for Agreement of Sale (With or Without Possession) is completely omitted and there is no Article in the Table of Fee for levy of the Fee in respect of the Documents falling under Article 6(A) and the Agreement of Sale cum GPA with possession falling under Article 47 A and opined that in absence of any Article the Fee is to be levied at advolarem rates in respect of the documents falling under Article 6(A) and [Explanation -I] under Article 47-A of Indian Stamp Act, 1899.

Through the reference 1<sup>st</sup> cited the Government had issued orders under Section 78 of Registration Act, 1908 rationalising the rates of Registration Fees in respect of the Documents / Instruments falling under Article 6(B) i.e., Agreements of Sale/Construction/Development, Agreement relating to Deposit of Title Deeds falling under Article 7 of Schedule I A, Partition, Release and Settlement Deeds falling under Article 40,46 and 49 respectively and Powers of Attorney falling under clauses (a) to (d) & (f) and falling under clauses (e) & (g) of Article 42 of Schedule I A to Indian Stamp Act, 1899.

The matter has been examined in detail and following orders are issued for clarity and uniformity in collection of Registration Fees in view of the Orders issued through the reference 1<sup>st</sup> cited.

In respect of the documents styled as Agreement of Sale without Possession and with Possession falling under Article 6(A) and Explanation-I of Article 47-A respectively of Schedule IA to Indian Stamp Act Registration Fee at Advolarem Rate on the Market Value of the Property is leviable under Article I(A) of Table of Fees.

Contd...2..

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 Registration Fee in respect of the Documents styled as Agreement of Sale with possession or evidencing delivery of Possession falling under *Explanation-I* of Article 47-A coupled with General Power of Attorney falling under Article 42(e) or 42(g) of Schedule IA to Indian Stamp Act, 1899 as the case may be shall be leviable under Article 1(A)(iii)(a) and Article I(A)(iv) to Table of Fee aggregating to Rs. 2000/- ( i.e., Rs. 1,000/- in respect of Agreement and Rs. 1,000/- in respect of GPA).

Receipt of the Circular Memo may be acknowledged by return of post.

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

To

The District Registrar, Medak at Sangareddy.

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.

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SUPERINTENDENT