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Government of Kerala

കേരള സർക്കാർ

2010



Reg. No. രജി. നമ്പർ
KL/TV(N)/12/2009-2011

KERALA GAZETTE

കേരള ഗസറ്റ്

EXTRAORDINARY

അസാധാരണം

PUBLISHED BY AUTHORITY

ആധികാരികമായി പ്രസിദ്ധപ്പെടുത്തുന്നത്

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GOVERNMENT OF KERALA

Taxes (E) Department

NOTIFICATION

G. O. (P) No. 254/2010/ID. Dated, Thiruvananthapuram, 3rd November, 2010.

S. R. O. No. 1007/2010.—In exercise of the powers conferred by sub-section (1) of section 78 of the Registration Act, 1908 (Central Act 16 of 1908), the Government of Kerala, hereby make the following further amendment to the Table of fees under section 78 of the Registration Act prescribed in notification issued under G. O. (P) No. 147/77/ID dated 23rd November, 1977 and published as S. R. O. No. 1112/77 in the Kerala Gazette No. 50 dated 13th December, 1977 and they shall come into force with effect from the 15th day of November, 2010, namely:—

AMENDMENT

In the said notification in Article I, in sub-clause (1) of clause (a), after Note (vii), the following Note shall be added, namely:—

“(viii) The registration fee, for a document of partition where the partition is among all or some of the family members, namely, father, mother, husband, wife, son, daughter, brother, sister and legal heirs of the deceased children if any, as the case may be and for a document of release when such release operates in favour of father, mother, husband, wife, son, daughter, brother or sister of a person, shall be one per cent of the value.”

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.)

Government have reduced the rate of stamp duty payable on the instrument of partition falling under clause (i) of Article 42 in the Schedule to the Kerala Stamp Act, 1959 to one rupee for every rupees 100 or part thereof of the amount of the value or fair value of the separated share or shares of the property, whichever is higher, and for the instruments of release falling under clause (a) of Article 48 in the Schedule to the Kerala Stamp Act, 1959 to one rupee for every rupees 100 or part thereof of the amount or value of the property or claim or fair value of the land of which the right is relinquished in proportion to the right relinquished or consideration for the release, whichever is higher as per the amendments made in the said Act through the Kerala Finance Act, 2010 (10 of 2010). Now Government have decided to reduce the rate of registration fee payable on such documents to one per cent of the value from the existing rate of two per cent of the value to make it on par with the stamp duty payable.

This notification is intended to achieve the above object.