

GOVT OF NCT OF DELHI
OFFICE OF THE COLLECTOR OF STAMPS (HAUZ KHAS)
MB ROAD, SAKET, NEW DELHI NEW DELHI-110068

No.1446/COS/HK/2016/ 2120

Dated: 12/02/2016.

ORDER

A document titled as GPA was referred to this office U/s 33 of the Indian Stamp Act, 1899 after impounding by the Sub-Registrar-V-A in respect of property bearing No. S-436, Greater Kailash-I, New Delhi, wherein Sub Registrar stated that *on scrutiny of the document it is revealed that the above mentioned GPA is out of blood relation and prima-facie appears as Conveyance/ Sale, which attracts stamp duty. As per Guidelines issued by Revenue Department vide Circular No. F.1 (92)/RB/Divcom/HQ/2012/311-320 dated 12/11/2014, it is given that "the POA empower attorney to sell, gift exchange or permanently alienate the immovable property & consideration received thereof is receivable in the name of the executants"*.

The grounds of impounding as stated in letter dated 01/12/2014 of Sub Registrar-VA. Notice was to the executants and hearing held by the Collector of Stamps. The contents of the GPA made by Mrs. Jankit Mishra W/o Sh. D. D. Mishra R/o J-138, Saket, New Delhi in favour of Sh. Prithvi Pal Singh S/o Sh. Pritpal Singh R/o 29, Hari Nagar Ashram, New Delhi-110014 have been examined in the stated GPA, it is clearly mentioned that:-

1. The attorney shall receive the payment on behalf of the executants i.e. Mrs. Janki Mishra W/o Late Sh. D. D. Mishra R/o J-138, Saket, New Delhi and not in his own name.
2. There is no consideration amount set in.
3. The GPA is 'revocable' not 'irrevocable'. The contents of the GPA clearly make it that it is only for the purpose of maintenance and management and for the purpose of Sale by the attorney holder in their own name.

Therefore, this GPA is not a conveyance and thus attracts stamp duty of Rs. 50/- only, which has already been paid by the concerned party vide E-Stamp No. IN-DL2261911210783M dated 15/10/2014.

Sub Registrar is directed to register the document as it is. The file be consigned to the record Room.

To,
Sub Registrar-VA
Near Old Tehsil Building,
Mehrauli, New Delhi.



(RAVINDER KUMAR)
COLLECTOR OF STAMPS (HAUZ KHAS)

No.1446/COS/HK/2016/

Dated:

Copy to: Mrs. Janki Mishra W/o Mr. D. D. Mishra R/o J-138, Saket, New Delhi for information.



(RAVINDER KUMAR)
COLLECTOR OF STAMPS (HAUZ KHAS)