

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

No.1447/COS/HK/2016/ 2118

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. N-18, Panchsheel Park, 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 Ms. Ritu Jain D/o Late Sh. Ishwar Chander Jain R/o 499, Metcalfe Street, Ottawa Ontario, Canada K1S 3P2 (25 undivided share), Mrs. Neena Khatri w/o Sh. Prakash Chand Khatri and daughter of Late Sh. Ishwar Chander Jain R/o E-8/12, Vasant Vihar, New Delhi (50% undivided share) and Mrs. Anju Agarwal W/o Sh. Sharad Agarwal and daughter of late Sh. Ishwar Chander Jain R/o 1606, Shiv Shristi Tower, Near S. M. Shetty School, Chandivili, Powai Mumbai (25% undivided share) in favour of **Sh. Ravi Arora S/o Late Sh. Madan Lal R/o F-5/9, Vasant Vihar, New Delhi** 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. Ms. Ritu Jain D/o Late Sh. Ishwar Chander Jain, Mrs. Neena Khatri w/o Sh. Prakash Chand Khatri and daughter of Late Sh. Ishwar Chander Jain and Mrs. Anju Agarwal W/o Sh. Sharad Agarwal and daughter of late Sh. Ishwar Chander Jain 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-DL30499964727526M dated 08/11/2014.

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




(RAVINDER KUMAR)
COLLECTOR OF STAMPS (HAUZ KHAS)

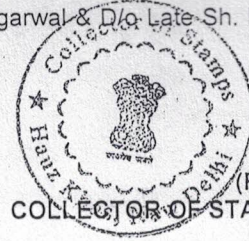
To,
Sub Registrar-VA
Near Old Tehsil Building,
Mehrauli, New Delhi

No.1447/COS/HK/2016/

Dated:

Copy for information to:

1. Ms. Ritu Jain D/o Late Sh. Ishwar Chander Jain R/o E-8/12, Vasant Vihar, New Delhi.
2. Mrs. Neena Khattry W/o Sh. Prakash Chand Khattry & D/o Late Sh. Ishwar Chander Jain R/o E-8/12, Vasant Vihar, New Delhi.
3. Mrs. Anju Aggarwal W/o Sh. Aharad Aggarwal & D/o Late Sh. Ishwar Chander Jain R/o E-8/12, Vasant Vihar, New Delhi.



(RAVINDER KUMAR)
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