

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

No.1448/COS/HK/2016/2117

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. E-380, Greater Kailash, Part-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. Saroj Srivastava W/o Late Sh. Rajesh Srivastava and Mrs. Kamla Bhargava W/o Late Sh. Anand Bhargava in favour of **Mr. Dhiraj Kumar S/o Mr. Mool Raj R/o A-46, Third Floor, Kailash Colony, 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. Mrs. Saroj Srivastava W/o Late Sh. Rajesh Srivastava and Mrs. Kamla Bhargava W/o Late Sh. Anand Bhargava 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 stamp duty of Rs. 50/- only, which has already been paid by the concerned party vide E-Stamp No. IN-DL35066879306098M dated 19/11/2014.

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.1448/COS/HK/2016/  
Copy for information to:

Dated:

1. Mrs. Saroj Srivastava W/o Late Sh. Rajesh Srivastava R/o E-380, Greater Kailash-I, New Delhi.
2. Mrs. Kamla Bhargava w/o Late Sh. Anand Bhargava R/o R/o E-380, Greater Kailash-I, New Delhi.



(RAVINDER KUMAR)  
COLLECTOR OF STAMPS (HAUZ KHAS)