



GOVERNMENT OF NCT OF DELHI
OFFICE OF THE SUB DIVISIONAL MAGISTRATE (HAUZ KHAS)/
COLLECTOR OF STAMPS
M.B. ROAD, SAKET, NEW DELHI-110068

No. COS No-1600/SDM/HK/2016//2551

Dated:- 7/6/2016

ORDER


Whereas an instrument Serial No. 7813 dated 21/09/2015 styled as Memorandum of Family Settlement executed amongst Mr. Dalip Singh Sethi S/o Late Sh. Harkrishan Singh Sethi & Late Mrs. Raminder Kaur Sethi R/o B/29, South Extension, Part-II, Village Mubarakhpur Kotla, New Delhi and Mrs. Jeet Puri D/o Late Mr. Harkrishan Singh Sethi & Late Mrs. Raminder Kaur Sethi and Ms. Seema Sethi D/o Late Mr. Jaikrishan Singh Sethi & Granddaughter of Late Mr. Harkrishan Singh Sethi and Late Mrs. Raminder Kaur Sethi and Ms. Ritu Kaur Sethi D/o Late Mr. Jaikrishan Singh Sethi & grand-daughter of Late Mr. Harkrishan Singh Sethi & Late Mrs. Raminder Kaur Sethi.

Whereas, the said instrument was impounded by Sub Registrar-VA stated that ***"on scrutiny of the document it is revealed that the above-mentioned deed was presented for partition of the above-said properties alongwith percentage share of land, which attracts stamp duty payable @2%. But the above-said deed was presented on the stamp paper worth Rs. 100/- only.***

I have gone through various submissions by the applicant through their counsel Mr. Prashant Parihar, the pleading made by the counsel as well as the cases quoted (decided by Hon'ble Supreme Court) pertains to the issues of the recognized oral Partition/ Family Settlement by the Hon'ble Court, legal status of Memorandum of Family Settlement. The Memorandum of Family Settlement not a compulsory registrable document under the transfer of property Act and Registration Act but no such case has been quoted in which it has been decided that Memorandum of Family Settlement even if produce for registration should not be treated as written family settlement and that stamp duty is not applicable on it.

Therefore, in my opinion a Memorandum of Family Settlement, if it is produced before the Sub Registrar for registration and such instrument of Family Settlement is covered under Article 58 of the Schedule 'A' of appended to the Indian Stamps Act, 1899. A stamp duty @ 2% of the consideration amount is chargeable on it.

Encl: Original Instrument


(RAVINDER KUMAR)
SDM/COS (HAUZ KHAS)
Contd..2

Received
Parihar
07/06/2016


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

No. COS No-1600/SDM/HK/2016/

Dated:-

Copy for information to:

1. Mr. Dalip Singh Sethi S/o Late Mr. Harkishan Singh Sethi and Late Mrs. Raminder Kaur Sethi R/o B-29, South Extension, Part-II, New Delhi.
2. Mrs. Jeet Puri D/o Laet Mr. Harkishan Singh Sethi and Late Mrs. Raminder Kaur Sethi R/o B-29, South Extension, Part-II, New Delhi.
3. Ms. Seema Sethi D/o Late Mr. Jaikrishan Singh Sethi and grand-daughter of Late Mr. Harkishan Singh Sethi and Late Mrs. Raminder Kaur Sethi R/o B-29, South Extension, Part-II, New Delhi.
4. Ms. Ritu Kaur Sethi D/o Late Mr. Jaikrishan Singh Sethi and grand-daughter of Late Mr. Harkishan Singh Sethi and Late Mrs. Raminder Kaur Sethi R/o B-29, South Extension, Part-II, New Delhi.


(RAVINDER KUMAR)
SDM/COS (HAUZ KHAS)