

Government of Orissa
Revenue and Excise Department

No. R.I. 38/99 / 9359 / R.,
Bhubaneswar, Dated 15th February, 1999

From

Shri D. K. Das, O.A.S. - I (SB),
Deputy Secretary to Government

To

The Secretary,
Board of Revenue,
Orissa, Cuttck.

Sub. :- Clarification on exemption of Stamp duty for effecting partition u/s. 19(1) (c) and 19(6) of the O.L.R. Act, 1960.

Sir,

I am directed to invite reference on the aforementioned subject and to say that the question whether partition of Joint holdings effected by the Revenue Officer upon mutual agreement in exercise of the powers conferred by Section 19(1) (c) of the Orissa Land Reforms Act., 1960 is to be registered as usual by payment of stamp duty or it is exempted by virtue of the provision itself was engaging the attention of the Government sometime past. Earlier this department, on the advice of the Law Department, had clarified (vide letter No. 63670-R. dtd. 16.8.1976 addressed to the Land Reforms Commissioner) that the order of the Revenue Authority under Section 19(1) (c) of the Act is not exempt form stamp duty. This view was subsequently reiterated in Letter No. 48717/R. dtd. 29.7.78 of Revenue Department.

2. This issue has been examined afresh in consultation with the Law Department. On that basis our earlier view is hereby rescinded and the position is clarified as under.

3. Sub-Section (1) of Section 19 of the Act setsout three distinct modes of partition of holdings namely, registered instruments, decree of a civil court and order of a Revenue Officer in the manner prescribed, upon mutual agreement among the co-sharers. Quite clearly therefore, partition of joint holdings, upon mutual consent, through an order of the Revenue Officer has been conceived as a separate mode of partition distinct from a registered instrument.

4. Sub-Section (6) of Section 19 of the Act envisages that an order of partition, upon mutual agreement, is required to be sent by the Revenue Officer to the concerned Sub-Registrar for registraion. The proviso to the Sub-Section provides that no 'charges' for such registration shall be payable. 'Charges' for registration does not mean or imply only registration fees. These charges include the stamp duty, additional stamp duty, any surcharge thereon payable for registration of documents/orders. Therefore, even though orders of partition passed by the Revenue Officers in exercise of powers conferred by Section 19 (1) (c), upon mutual agreement, are required to be sent to the Sub-Register as provided under Sub-Section (6) for registration, neither registration fees nor stamp duty, additional stamp duty or any surcharge thereon is payable.

All concerned may be intimated accordingly.

This supersedes all previous instructions issued on the subject.

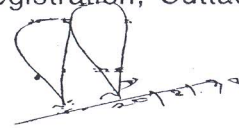
Yours faithfully,



Deputy Secretary to Government

Memo No. 9360/R, dated 15.2.99

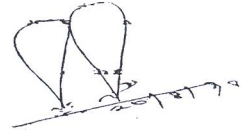
Copy forwarded to Land Reforms Commissioner/Inspector General of Registration, Cuttack for information and necessary action.



Deputy Secretary to Government

Memo No. 9361/R, Dated 15.2.99

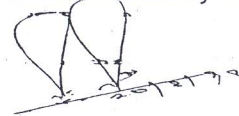
Copy forwarded to All R.D.Cs. for information and necessary action.



Deputy Secretary to Government

Memo No. 9362/R., Dated 15.2.99

Copy forwarded to all Collectors/All Tahasildars/All Sub-Registrars for information and necessary action.



Deputy Secretary to Government