By e-mail

Government of Odisha

Board of Revenue, Odisha, Cuttack

(Rajaswa Bhawan, Chandini Chowk, Cuttack-2 : email:igrodisha2012@yahoo.com)

(Registration Wing)

No: IX-29/2019 3479 /Regn. Date 05.08.2019

From

Sri Prasanta Kumar Senapati, IAS
Inspector General of Registration, Odisha,Cuttack

To

The District Sub Registrar, Cuttack

Sub: Clarification regarding classification, admission and chargeability of Stamp Duty and Registration Fees in a deed stated as Award(Modified).

Ref: Your Letter No. 1375 dated 01.07.2019

Sir,

In inviting a reference to your letter on the above captioned subject, I am to say that an award over immovable properties without order of Court is compulsorily registrable U/s-17(1) of the Registration Act. It transpires from the copy of original award given by the Arbitrator dtd.02.04.2016 in pursuance of the written arbitration agreement that the award dtd.30.03.2016 has not been registered as required under section-17 (I) (b) of the Registration Act, 1908 and as such it is not admissible in evidence within the meaning of Section-49 of the Registration act. This point has been pointed out by you in your letter under reference. Perusal of the contents of the award reveals that the Arbitrator has directed partition of immovable property involved in dispute amongst the disputing parties as specified in the arbitration agreement and as such an award directing a partition without an order of Court is to be treated as an instrument of partition within meaning of section-2 (15) of the Indian stamp Act and the provisions of Art.12 of Sch.1-A of the Indian Stamp (Orissa Amendment) Act, 2003 are not applicable in such case.

On the other hand a document which modifies an original registered document is treated as a supplementary document to the original as provided under Rules, 95 of the Orissa Registration Rule, 1988. According to this Rule, a document which modifies the terms of a document previously registered can be registered under the Registration Act as

a supplementary document. In the instance case the original award as per its terms and conditions appear to be a direction of partition of immovable property under dispute referred to the arbitrator under the written Arbitration Agreement requiring compulsory registration under Section-17 (I) has not been registered and also cannot be registered now, as it is bared by limitation of time prescribed U/s-23 to 26 of the Registration Act, 1908.

Yours faithfully,

Inspector General of Registration,
Odisha,Cuttack