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IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE MR. JUSTICE ALEXANDER THOMAS

TUESDAY ,THE 16TH DAY OF OCTOBER 2018 / 24TH ASWINA, 1940

WP(C).No. 32026 of 2018

PETITIONER/S:

KAVITHA, AGED 43 YEARS,
D/O VARGHESE, MANICKATHAN HOUSE, KIDANGOOR KARA,
THURAVOOR VILLAGE, ALUVA TALUK, ERNAKULAM DISTRICT,
(NOW IN ENGLAND AND IS REPRESENTED BY MOTHER AND
POWER OF ATTORNEY HOLDER SMT. LISSY VARGHESE,
AGED 64 YEARS, W/O VARGHESE, MANICKATHAN HOUSE,
KIDANGOOR KARA, THURAVOOR VILLAGE.) .

BY ADV. T.M. RAMAN KARTHA

RESPONDENT/S:

- 1 STATE OF KERALA,
REPRESENTED BY THE SECRETARY,
DEPARTMENT OF REGISTRATION, GOVERNMENT OF KERALA,
THIRUVANANTHAPURAM-1.
- 2 THE DISTRICT REGISTRAR,
ERNAKULAM, CIVIL STATION, KAKKANAD, COCHIN-30.
- 3 THE SUB REGISTRAR,
SUB REGISTRAR OFFICE, ANGAMALY-680 308
- * 4 THE REVENUE DIVISIONAL OFFICER,
FORT KOCHI.

* ADDL.R4 SUO MOTU IMPLEADED AS PER ORDER DATED 16.10.2018

OTHER PRESENT:

SRI.SAIGI JACOB PALATTY, SR.GOV'T.PLEADER

THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION ON
16.10.2018, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

ALEXANDER THOMAS, J.

W.P.(C)No.32026 of 2018

Dated this the 16th day of October, 2018

JUDGMENT

The prayers in this writ petition (civil) are as follows:-

*"i. Call for the records of this case;
ii. Issue a Writ of Mandamus directing the 3rd respondent to accept Exhibit P5 sale deed for registration and register the same without insisting for payment of stamp duty by e-stamp, on or before the 5th October, 2018;
iii. Pass such other and further orders as this Hon'ble Court may deem to be just and proper in the facts and circumstances of this case."*

2. Heard Sri.T.M.Raman Kartha, learned counsel appearing for the petitioner and Sri.Saigi Jacob Palatty, learned Senior Government Pleader appearing for the respondents.

3. The petitioner had filed an Original

Petition as O.P.No.571 of 2010 before the Family Court, Ernakulam seeking a decree to realize her money and valuable assets from the respondents therein who are her husband and parents in law. The matter was referred by the Family Court for mediation process and Ext.P1 settlement dated 18.9.2010 was arrived at between the parties. The Family Court recorded the above said settlement as per Ext.P1 and then had rendered Ext.P2 decree on 05.10.2010. The relevant portion of the settlement agreement as per Ext.P1 as contained in para.1 thereof reads as follows:-

"1. As full and final settlement of the claims and disputes (both criminal and civil, including her claims for maintenance/alimony) with respect to and arising out of their marriage against the 1st respondent, the respondents have agreed to assign 03 Ares 65 Sq meter of property in Re.Sy.No:558/7, Block 9, (old Sy.No:395/16 A, B, 395/15) of Nedumbassery Village (Schedule I of this compromise petition and 07 Ares 90 sq.meters of property in Re.Sy.No:162/2/3 Block No:12 (old

Sy.No:519/3) of Angamaly Village (Schedule II of this compromise Petition) in favour of the petitioner on or before 15.12.2010 by registered deed."

4. As per Exts.P1 and P2, the respondents in the O.P. were legally bound to assign 7.90 Ares of property in Re.Survey No.162/2/3 of Angamaly Village, in favour of the petitioner on or before 15.12.2010. According to the petitioner, the respondents in the O.P. had defaulted in compliance with the said obligations in Ext.P2 decree. Thereupon the petitioner had filed Ext.P3 Execution Petition, E.P.No.34 of 2013 arising out of Ext.P2 decree in O.P.No.571 of 2010 before the Family Court, Ernakulam seeking execution of Ext.P2 decree through the process of the court. The respondents in the O.P. did not contest the matter before the Family Court in Ext.P3 execution proceedings and hence the Family Court had ordered to execute sale deed in

respect of the property in favour of the petitioner. Accordingly, Ext.P4 order dated 24.5.2018 was rendered by the Family Court, Ernakulam on E.A.No.50 of 2017 in the above said execution proceedings whereby the petitioner was permitted to purchase non-judicial stamp paper worth Rs.2,32,400/- in the name of the Family Court, Ernakulam for executing the sale deed. Ext.P4 order dated 24.5.2018 rendered by the Family Court, Ernakulam in E.A.No.50 of 2017 in O.P.No.571 of 2010 reads as follows:-

"Heard. Decree Holder is permitted to purchase non-judicial stamp paper worth Rs.2,32,400/- in the name of the Court.

Issue communication to Treasury Officer District Stamp Depot, Ernakulam.

Pronounced in open Court on this the 24th day of May, 2017."

5. The petitioner had thereupon purchased the stamp paper for Rs.2,32,400/- as directed by the Family Court in Ext.P4 and had prepared the sale deed thereon and had filed the same

before the court as per Ext.P5 on 18.5.2018. Thereupon the learned Judge of the Family Court, Ernakulam had executed Ext.P5 sale deed on 06.06.2018 and had authorised a member of the staff of the Family Court to present the same for registration before the third respondent Sub Registrar, SRO, Angamaly as evident from Ext.P6 letter dated 16.8.2018 issued by the Sheristadar of the Family Court to the third respondent Sub Registrar, Angamaly.

6. That on presentation of Ext.P5 sale deed for registration, the third respondent SRO had refused to register this document on the ground that as per the provisions contained in the Kerala Stamp (Amendment) Rules, 2017 made effective from 07.04.2017, stamp duty for Rupees one lakh and above could be paid only by E-stamp alone and not by stamps of other categories like impressed stamp, etc. The above

said ground refusing to register Ext.P5 sale deed has been communicated by the third respondent Sub Registrar as per Ext.P7 letter dated 05.09.2018, addressed to the Family Court, Ernakulam. It is this order at Ext.P7 that is under challenge in this writ petition.

7. Sri.T.M.Raman Kartha, learned counsel appearing for the petitioner would strongly urge that, though the Rules under the Kerala Stamp Act, 1959 has been amended by the promulgation of the Kerala Stamp (Amendment) Rules, 2017 published in Kerala Gazette dated 07.04.2017 and made effective from 07.04.2017, whereby it has been stipulated as per clause (b) of Rule 16A(1) that instrument chargeable stamp duty for more than Rupees one lakh shall be stamped with E-stamp only, the provision contained in the parent Act as per Section 2(qq) dealing with the definition of 'stamp' which has provided for different categories of

stamps, adhesive stamp, impressed stamp or e-stamp has not been amended and therefore the provision made in the Rule is only optional and directory and that it is open to a party to choose any of the permissible categories of stamp even if the instrument chargeable stamp duty is for an amount of Rs.1,00,000/- and above.

8. Per contra, Sri.Saigi Jacob Palatty, learned Senior Government Pleader appearing for the respondents would submit that the said contention of the petitioner is untenable for reasons more than one. It is pointed out by the learned Senior Government Pleader that, though even the amended provision of the definition of 'stamp' contained in Section 2(qq) conceives of three different categories of stamps as afore-mentioned the provision contained in Section 10 and Section 69(2)(aa) would make it clear that the provisions in the

parent Act itself permits the Rule making Authority to make Rules regarding the mode of payment of stamp duty and that therefore, the newly introduced provision contained in Rule 16A(1) (b) as per the Kerala Stamp (Amendment) Rules, 2017 made effective from 07.04.2017, is mandatory and obligatory and that if the instrument is chargeable for a duty for an amount of Rs.1,00,000/- or above, then necessarily such instrument shall be stamped with e-stamp only and not with the other categories of stamps conceived in Section 2(qq) and that in case where the instrument is chargeable with less than Rs.1,00,000/-, which has been provided in clause (a) of the Rules 16A(1) that it shall be stamped with either impressed stamp or E.stamp.

9. Accordingly it is urged by the learned Senior Government Pleader that merely because Section 2(qq) conceives of three categories of

stamps, cannot be the basis to contend that the provisions contained in Rule 16A(1)(b) of the Rules as newly inserted, is not mandatory and only directory.

10. For examining these rival contentions it will be pertinent to refer to Section 2(qq) of the Kerala Stamp Act as it stood prior to the amendment made effective from 01.04.2017 and the said pre-amended provision in Section 2(qq) reads as follows:-

"Section 2(qq) - "Stamp" means any mark, seal or endorsement by any agency, or person duly authorised by the State Government and includes an adhesive or impressed stamp for the purposes of duty chargeable under this Act."

11. Later as per the Amendment made as per the Kerala Finance Act, 2017 (State Act 11 of 2017), published in Kerala Gazette Extra Ordinary No.1248 dated 19.6.2017 made effective from 01.04.2017, after the word, "endorsement" appearing in the pre-amended provision Section

2(qq), the words, "impression or e-stamping" has been newly inserted and for the words "adhesive or impressed stamp" appearing in the pre-amended provision, the words "adhesive, impressed or e-stamp" has been introduced thereto with effect from 01.04.2017. The amended provision of Section 2(qq) made effective from 01.04.2017 reads as follows:-

"Section 2(qq)-"Stamp" means any mark, seal, endorsement, impression or e-stamping by any agency or person duly authorised by the State Government and includes an adhesive, impressed or e-stamp for the purposes of duty chargeable under this Act."

12. Section 10 of the Kerala Stamp Act, 1959 provides as follows:-

"10. Duties how to be paid.
(1) Except as otherwise expressly provided in this Act, all duties with which any instruments are chargeable shall be paid, and such payment shall be indicated on such instruments, by means of stamps-(a) according to the provisions herein contained; or
(b) when no such provision is applicable thereto, as the Government may by rules direct.
(2) The rules made under sub-

section (1) may, among other matters, regulate,-

(a) in the case of each kind of instrument-the description of stamps which may be used;

(b) in the case of instruments stamped with impressed stamps or e-stamps-the number of stamps which may be used."

(emphasis supplied)

Section 11 of the Kerala Stamp act, 1959 dealing with "use of adhesive stamps" provide as follows:

"11. Use of adhesive stamps.- The following instruments may be stamped with adhesive stamps, namely:-

(a) instruments chargeable with the duty of twenty paise and less;

(b) certificate of enrolment in the roll of Advocates maintained by the State Bar Council;

(c) notarial acts;

(d) instruments as the Government may, by notification in the Gazette, specify."

13. The provision contained in Section 69 of the above Act empowering framing of Rules, has also been amended by inserting clause (aa) under sub-section (2) thereof as per the amendment carried out as per the Kerala Finance Act, 2017 with effect from 01.04.2017. Section

69 of the above Act as it stands after the above amendment provides as follows:-

"69. Power to make rules.-

(1) The Government may, by notification in the Gazette, make rules to carry out generally the purposes of this Act.

(2) In particular and without prejudice to the generality of the foregoing power such rules may be made for regulating-

(a) the supply and the sale of stamps and stamped papers,

(aa) the manner of payment of stamp duty and refund thereof by e-payment

(b) the persons by whom alone such sale is to be conducted

(c) the duties and remuneration of such persons, and

(d) the fines which shall in no case exceed five hundred rupees to be incurred on breach of any rule:

Provided that such rules shall not restrict the sale of adhesive stamp of the value of twenty paise or less.

(3) xxx xxx xxx

(emphasis supplied)

14. The provisions contained in the Kerala Stamp Rules, 1960 were amended as per the Kerala Stamp (Amendment) Rules, 2017 which is published in Kerala Gazette dated 07.04.2017

and it has come into force on such publication on 07.04.2017. As per the said amendment of the Rules, Rule 16A has been introduced under Chapter IIIA of the Rules. Sub-rules (1), (2) and (3) of Rule 16A has ten sub-rules in that Rule. Sub-rules (1), (2) and (3) of Rule 16A made effective from 07.04.2017 provide as follows:-

16A (1) Notwithstanding anything contained in this rules and in the Kerala Manufacture and Sale of Stamp Rules, 1960;

(a) the instruments chargeable with duty for an amount of less than Rupees one lakh shall be stamped with either impressed stamp or e.stamp:

provided that such instrument shall be stamped with e.stamp only with effect from the date as determined by the Government.

(b) the instrument chargeable with Stamp duty for an amount above Rupees one lakh shall be stamped with e.stamp only.

Provided that such instrument shall be stamped with either e.stamp or impressed stamp for a period of sixty days from the date of commencement of the Kerala Stamp (Amendment) Rules, 2017.

(2) Any person paying stamp duty with which any instrument is chargeable shall login to the

website of Registration Department with the user id and password provided by the Department. After providing the details of the instruments required therein stamp duty shall be paid online, for which a Department reference number shall be obtained.

(3) the e.stamp certificate can be downloaded from the portal of the Registration Department with Department Reference Number for the stamp duty remitted. The e.stamp certificate can be downloaded only once and the genuineness of the e.stamp certificate can be verified from the department portal.

(emphasis supplied)

15. As per clause (b) of sub-rule of (1) of Rule 16A where the instrument chargeable with stamp duty is for an amount above Rs.1,00,000/-, then the same shall be stamped with E.stamp only. The proviso to Rule 16A (1) (b) would conceive that such instrument shall be stamped with e.stamp or impressed stamp for a period of sixty days from the date of commencement of the Kerala Stamp (Amendment) Rules, 2017. Clause (a) of sub-rule (1) of Rules 16A would provide that instrument

chargeable with duty for an amount of less than Rs.1,00,000/- shall be stamped with either impressed stamp or E.stamp. The proviso to sub-section (2) of Section 69 which has been introduced with effect from 20.04.1969, clearly provides that such Rules so framed under Rule 69 shall not restrict the sale of adhesive stamp for the value of twenty paise or less. Further it is also pertinent to note that Section 70 of the Kerala Stamp Act, 1959 has clearly provided that nothing in the said Act shall be deemed to have effect the duties chargeable under any enactment for the time being in force relating to court fees. It is also pertinent to note that as per the provision contained in Kerala Stamp (Amendment) Rules, 2017, the pre-amended provisions contained in sub-rule (2) of Rule 4 has been substituted as follows:-

"(2) There shall be three kinds of stamps for indicating the

payment of duty with Instruments are chargeable, namely:-

- (a) impressed stamps,*
- (b) adhesive stamps, and*
- (c) e-stamps."*

16. Rule 15 of the Kerala Stamp Rules, 1960, which continues to be in the Statute form provides for denomination for adhesive stamps, which reads as follows:

"15. Denomination of adhesive stamps.- Except as otherwise provided by the Rules the adhesive stamps used to denote shall be the requisite number of stamps bearing the words "twenty five paise" or "twenty paise" or "fifteen paise" or "ten paise" or "five paise".

Rule 13 & 15 of the Kerala Stamp Rules deal with use of adhesive stamps on certain instruments. The aspects concerning adhesive stamps are not very relevant and germane for the facts of this case.

17. Going by the provisions contained in clause (b) of Rule 16A(1), where the instrument chargeable stamp duty is for an amount above Rs.1 lakh, then it shall be stamped with

e- stamp only. Clause (a) of Section 10(1) of the Act stipulates that except as otherwise expressly provided in the Act, all duties with which any instrument are chargeable shall be paid, and such payment shall be indicated on such instruments by means of stamps, according to the provisions contained in the Act and clause (b) thereof provides that when no such provision is applicable thereto, then power is conferred on the Government to frame rules to cover such aspects. So also clause (a) of sub section 2 of Section 10 expressly enables that the Rules to cover the scenario on the Section 10(1) may provide among other matters to regulate, in the case of each instrument, the description of stamps which may be used. Further, clause (aa) of Section 69(2) inserted with effect from 1.4.2017 expressly authorises the Government to frame rules under Section 69 to regulate the manner of payment of stamp duty

and refund thereof, by e-payment, etc. Therefore, a combined reading of the provisions contained in Section 10(1) (b), 10(2) (a) and Section 69 (2) (aa) would clearly lead to the irresistible conclusion that the legislature has authorized the Government to frame rules to provide for the description of stamps which may be used in the case of each kind of instruments, the manner and mode of payment of stamp duty and its refund etc. Therefore, in the light of these clear empowerment as per the above said various provisions of the Parent Act, it cannot be said that the Government does not have the power to frame rules as in Rule 16A(1) (b), so as to stipulate that the mode of payment of stamp duty shall be only as provided in the Rules depending upon the instrument chargeable with stamp duty etc. Hence the above said contention urged by the learned counsel for the petitioner that the provision

contained in Rule 16A(1)(b) stipulating that the instrument chargeable with stamp duty for an amount of above Rs.1 lakh shall be stamped with e-stamp is only directory or optional and not mandatory, is bereft of any merit. Hence, it is only to be held that where the instrument chargeable with stamp duty is for an amount of above Rs.1 lakh, then the same should be stamped with only e-stamp and not with any other category of stamp.

18. The 3rd respondent has filed a statement dated, 12.10.2018. In paragraph 6 of the above said statement dated 12.10.2018, the 3rd respondent has taken up a contention that since e-stamp is electronically generated impression generated through computer software system, it cannot be generated manually and therefore, no credit can be given as allowance treating it either as misused stamps or as spoiled stamps and that therefore the only

option of the petitioner in this case is to execute a fresh deed or e-stamp and to claim refund for the stamp which he has already purchased if it is admissible. Per contra Sri. T.M. Raman Kartha, the learned counsel appearing for the petitioner would contend that in view of the provisions contained in Section 50 and 51 of the Kerala Stamp Act, the notified Collector under the Stamp Act is obliged to give in lieu of the impressed stamps used in Ext.P5 sale deed, stamps of any other description which is required for the chargeable instrument. That in the instant case the 4th respondent Revenue Divisional Officer, who is the notified Collector in terms of Section 50 and 51 of the Kerala Stamp Act is obliged to give e-stamps to the petitioner in lieu of the misused impressed stamps in Ext.P5 sale deed etc. At the outset it is to be held that the above said contention in paragraph 6

of the statement of R3 can apply at best only where allowance is sought for e-stamps and so this contention is not relevant in this case, as the allowance sought is only for the impressed stamps used in Ext.P5 deed.

19. To decide on the plea of the petitioner for allowance on the impressed stamps, it is necessary to refer to the provisions contained in Section 50 and 51 of the Act. Sections 50 and 51 of the Kerala Stamp Act, 1959, provide as follows:

"50. Allowance for misused stamps.- (a) When any person has inadvertently use for an instrument chargeable with duty, a stamp of a description other than that prescribed for such instrument by the rules made under this Act, or a stamp of greater value than was necessary or has inadvertently used any stamp for an instrument not chargeable with any duty; or

(b) When any stamp used for an instrument has been inadvertently rendered useless under Section 15, owing to such instrument having been written in contravention of the provisions of Section 13;

The Collector may, on application made within six months after the date of the instrument, or if it is not dated, within six months after the execution thereof by the person by whom it was first or alone executed, and upon the instrument, if

chargeable with duty, being restamped with the proper duty, cancel and allow as spoiled the stamp so misused or rendered useless."

51. Allowance for spoiled or misused stamps how to be made.- In any case in which allowance is made for spoiled or misused stamps, the Collector may give in lieu thereof-

(a) other stamps of the same description and value; or

(b) if required and he thinks fit, stamps of any other description to the same amount in value; or

(c) at his discretion, the same value in money deducting six paise for each rupee or fraction of a rupee."

Clause (a) of Section 50 provides that when any person has inadvertently used for an instrument chargeable with duty, a stamp of a description other than that prescribed for such instrument by the Rules made under this Act, or a stamp of greater value than was necessary or has inadvertently used any stamp for an instrument not chargeable with any duty etc., then the Collector may, on application made within six months after the date of the instrument etc. and upon the instrument, if chargeable with duty, being re-stamped within proper duty,

cancel and allow as spoiled the stamp so misused or rendered useless, etc. In the instant case, the petitioner had purchased impressed stamps for the value of Rs.2,42,400/- on account of the specific directions issued in that regard by the Family Court as per Ext.P4 order dated 24.5.2018. Thereafter the petitioner has also executed Ext.P5 sale deed dated 18.5.2018 in the impressed stamp paper for the said value. In view of the prescription in Rule 16A(1)(b), the instrument should have been stamped with e-stamp only and not impressed stamp as duly the amount is for more than Rs.1 lakh. Hence, the provision contained in the first limb of clause (a) of Section 50 would come into play in as much as the instant case is one where the petitioner has inadvertently used for an instrument chargeable with duty, a stamp of description other than that prescribed for such instrument

by the Rules under the Act. Hence the notified Collector may, on application made within six months after the date of instrument etc., upon the instrument, if chargeable with duty, being re-stamped with proper duty, cancel and allow as spoiled the stamp so misused or rendered useless.

20. Section 50 is the substantive provision dealing with allowance for misused stamps. Section 51 deals with the procedural modalities for grant of allowance for spoiled or misused stamp, where the party fulfils the norms in Section 50. Since the petitioner's case would squarely come within the first limb of Section 50(a), the next question is as to how the allowance is to be grant as per Section 51 in this case. Section 51 provides that in a case where allowance is made for spoiled or misused stamp, the Collector may give in lieu thereof-

(a) other stamps of the same description and

value; or if required and he thinks fit, stamps of any other description to the same amount in value; or (c) at his discretion, the same value in money deducting six paise for each rupee or fraction of a rupee.

In the instant case, stamps are required for execution of the sale deed for enforcement of the decree. Since the rule permits only e-stamps in this case, Clause (a) of Section 51 giving stamps of the same description as the misused one (viz., impressed stamps) does not arise. There is no point in the petitioner opting for return of money after discount as per Clause (c) of Section 51, as it is futile as far as effectuation of the enforcement of decree is concerned. So therefore, Clause (b) of Section 51 envisaging giving of e-stamps of the same value as the impressed stamps misused in Ext.P5 sale deed, will certainly come into play. Since the petitioner has duly satisfied

the substantive requirements of Section 50, more particularly the first limb of Clause (a) thereof, he is consequently entitled to demand the benefit of giving of e-stamps in lieu of the misused impressed stamps, as envisaged in Clause (b) of Section 51. That apart, if the petitioner were forced to accept only the option of refund of money, with discount as per Clause (c) of Section 51, then it will be highly unjust and unfair as he will not get full refund. The mistake in procuring impressed stamp occurred was mainly on account of the orders of the Family court. So if the petitioner were made to suffer monetary loss on account of the discount @ 6% envisaged in Section 51(C), it would be against the well accepted canon that such acts of the Court shall not prejudice the party concerned. So the only option available to the respondents is to give the benefit of Clause (b) of Section 51 to

the petitioner. So long as the party does not opt for the benefit of Section 51(b), the respondents cannot insist that he can only seek such refund. Clause (b) of Section 51 provides that in case in which allowance is made for spoiled or misused stamps, the Collector may give in lieu thereof, if required and he thinks fit, stamps of any other description to the same amount in value etc. Therefore, in view of the provisions contained in Section 51, the notified Collector in this case should issue e-stamps to the petitioner in lieu of the impressed stamps (which is to be treated as misused stamps), as utilized in Ext.P5 deed.

21. Hence, It is ordered that the petitioner may present Ext.P5 sale deed, which has been executed on the impressed stamp before the 4th respondent Revenue Divisional Officer, who is the notified Collector in terms of Sections 50 & 51 of the Act with a request to

give e-stamp of the same value in lieu of the impressed stamp utilized in Ext.P5 sale deed. Thereupon the 4th respondent will take necessary steps to ensure that the orders are passed directing the officials concerned to issue e-stamps to the value of the impressed stamps used in Ext.P5 in lieu of the said impressed stamps, to the petitioner.

22. The 3rd respondent has also raised a specific contention in paragraph 2 of the above statement that the value of the stamp shown in Ext.P5 sale deed is less than the fair value applicable to the property in question and that she is thus liable to pay additional stamp duty and registration fee. The petitioner has no dispute about the correctness of the above contentions and submits that she will remit such additional duty and fee etc. Therefore, it is also ordered that the petitioner should ensure that she remits online payment for

purchasing the requisite e-stamp for covering the deficit stamp duty that is payable by reckoning the correct fair value of the property. Thereafter, the petitioner may make available the requisite e-stamps before the Family Court, Ernakulam for execution of the sale deed, so that the Family Court could execute the requisite sale deed in e-stamps, for execution of Ext.P2 decree and steps may also be taken by the Family Court to present such executed sale deed in e stamp before the 3rd respondent Sub Registrar. Upon such presentation, the 3rd respondent will register the said deed, if it is otherwise in order. Needless to say, in view of the new norms, the petitioner will also have to pay the requisite registration fee through online payment. The petitioner will produce certified copy of this judgment before the 3rd respondent Sub Registrar, 4th respondent Revenue Divisional

Officer and the Family Court, Ernakulam for effectuation of further steps in compliance with the directions issued by this Court. The Office of the Advocate General will also forward copies of this judgment to respondents 2 to 4 for necessary information and further action.

With these observations and directions, the above Writ Petition (Civil) will stand finally disposed of.

Sd/-

ALEXANDER THOMAS, JUDGE.

skj/acd

APPENDIX

PETITIONER'S/S EXHIBITS:

- EXHIBIT P1 TRUE COPY OF THE O.P. NO.571/2010
FILED BY THE PETITIONER BEFORE THE
HON'BLE FAMILY COURT ERNAKULAM
- EXHIBIT P2 TRUE COPY OF THE DECREE PASSED BY THE
FAMILY COURT ON 5.10.2010
- EXHIBIT P3 TRUE COPY OF THE E.P.34/2013 FILED BY
THE PETITIONER BEFORE THE FAMILY
COURT
- EXHIBIT P4 TRUE COPY OF THE ORDER IN E.A.50/2017
PASSED BY THE COURT PERMITTING THE
PETITIONER TO PURCHASE NON JUDICIAL
STAMP PAPER WORTH RS.2,32,400/-
- EXHIBIT P5 TRUE COPY OF THE SALE DEED PREPARED
AND FILED BY THE PETITIONER IN COURT
ON 18.5.2018
- EXHIBIT P6 TRUE COPY OF THE LETTER DATED
16.8.2018 ISSUED BY THE SHERASIDAR OF
THE FAMILY COURT
- EXHIBIT P7 TRUE COPY OF THE INFORMATION CONVEYED
BY THE 3RD RESPONDENT ABOUT THE STAMP
DUTY OF THE SALE DEED

TRUE COPY

P.S. TO JUDGE.