

Part 1- Introduction of the Directorate
**General Information about
the Directorate of Registration
& Stamp Revenue**

1.1 Working and Administrative Set Up of the Directorate

Que. 1 What is the administrative Set up of the Directorate of Registration and Stamp Revenue?

Ans. The Directorate of Registration and Stamp Revenue is working under the administrative control of the Finance (Revenue) Department, Government of West Bengal.

- ❖ The Inspector General of Registration and Commissioner of Stamp Revenue, West Bengal is the head of the Directorate.
- ❖ The IGR & CSR, W.B. is assisted at the Directorate level by a group of officers and staff viz., the Addl. IGR & Addl. CSR, W.B., the Jt. IGR, W.B., the Jt. CSR, W.B., Deputy Inspector General of Registration (DIGR) rank officers, ACSRs (District Level officers), Addl. District Sub Registrars (field level officers), officers from Audit and Accounts Service, and several other staffs.
- ❖ There are twelve Ranges with the jurisdiction of one or more districts and such ranges are headed by one Deputy Inspector General of Registration (DIGR).
- ❖ Registrar of Assurances, Kolkata has a separate establishment at 5 & 6, Government Place (North), Kolkata-700001. RA, Kolkata is a designated officer in the rank of DIGR.
- ❖ In every district there is an office in the style the Office of the Registrar and headed by a District Registrar.
- ❖ At the field level, for the purposes of document registration, there are offices of Addl. District Sub Registrars, District Sub Registrars and Additional Registrar of Assurances, Kolkata -I, II, III & IV under the establishment of the District Registrar and the Registrar of Assurances-Kolkata respectively.

Que. 2 What is the nature of duties performed by the Directorate of Registration and Stamp Revenue?

Ans. The Directorate of Registration and Stamp Revenue is empowered:

1. To register documents as per provisions of the Registration Act, 1908.
2. To collect revenue in the form of stamp duty and registration fees as per provisions as laid down in the Indian Stamp Act, 1899 and the Registration Act, 1908 with rules framed thereunder.
3. To make rules relating to Deed writers and Copy writers and to issue Deed writers' and Copy Writers' licences for the purpose of preparation of deeds and preparation of true copy of such deeds respectively.
4. To register marriages according to the Hindu Marriage Act, 1955 and the Special Marriage Act, 1954 and rules framed thereunder.
5. To issue formal appointment letter of Muslim Marriage Registrar in accordance with approval of the Law Department, Government of West Bengal.
6. To exercise a general superintendence over all the registration offices in the territories under the State Government and shall have power to make rules from time to time consistent with the Registration Act. 1908.

1.2 Offices of the Registering Officers

Que. 3 What is the nature of work carried out at the Offices of the Registering Officers under the Directorate of Registration and Stamp Revenue?

Ans. The following work is carried out at the office of the Registering Officers as per the Registration Act, 1908:

1. To register documents.
2. To preserve copies of the original documents.
3. To prepare Indexes (I, II, III & IV) of registered documents.
4. To make available the copies and indexes of registered documents as per applications received from public for search and inspection of transactions.
5. To issue certified copies of the entries of books and indexes as per applications received from public.
6. To prepare annual statement of rate of immovable property as per provisions of the PUVI Rules, 2001 as subsequently amended.

7. To assess the market value of the property which is the subject matter of the conveyance, agreement relating to sale or lease cum sale, exchange, gift, partition, settlement, transfer of lease by way of assignment, development agreement including development power, etc.

Que. 4 How has the computerized system for registration of documents been implemented?

Ans. A very important initiative taken up by the Directorate is the implementation of Computerization of Registration of Documents (CORD) under National e-Governance Plan (NeGP).

- ❖ A further leap has been made by the Directorate by successful introduction of web based registration system called e-nathikaran in all Registration offices across the State. It is a switch over from standalone system to the centralized system in order to remove the difficulties faced in the decentralised CORD system and also to achieve the goal set under National Land Records Modernization Program (NLRMP).
- ❖ The central server for the e-Nathikaran System caters to both the Registration offices as well as the website accessible by the citizens for the purpose of market value generation.

Que. 5 How does the division of work generally take place between the Registering Officers and Government staff under them on one hand and private computer operators on the other hand in the Registering Offices?

Ans. The Registering Offices are headed by the Registering Officers. They are assisted in their work by Government staffs and private computer operators provided by the Vendors under PPP Model.

- ❖ All statutory and administrative duties in respect of registration of documents are performed by the Registering Officer and his office staff.
- ❖ The private computer operators are generally to assist and carry out, in the context of the computerized system for document registration, only the supplementary work like making data entry as per requirement, taking photographs and thumb impressions of the parties, scanning of documents, etc. as per the instructions and under the control of the Registering Officer.

Que.6 Where can citizen get the information about the area of jurisdiction of the Offices of the Registering Officers?

Ans. The information about the area of jurisdiction of the Offices of the Registering Officers is available on the website *wbregistration.gov.in* under the heading 'E-Services' and sub heading 'Jurisdictions of R.O.'

Que.7 Where can citizen get the information about the contact details of the Officers of the Directorate?

Ans. The contact details of the Officers posted in the Directorate of Registration and Stamp Revenue are available on the website *wbregistration.gov.in* under the heading 'Contacts'.

1.3 Offices of the District Registrar:

Que.8 What is the nature of work carried out at the Offices of the District Registrar?

Ans. The District Registrars mainly perform duty of general supervision and control over the Offices of the DSRs and ADSRs under their jurisdiction. From this point of view, following functions are carried out by the District Registrars:

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- ❖ To guide the Registering Officers from administrative point of view.
- ❖ To inspect the working of the Offices of the Registering Officers.
- ❖ To regulate the establishment matters.
- ❖ To sanction Prayer for Correction (PFC) requests forwarded by the Registering Officers.
- ❖ To condone the delay in presentation of documents after 4 months from the date of execution upto 8 months with fine and admission of execution of documents after 4 months from the date of execution upto 8 months with fine.
- ❖ To redress the complaints and resolve the problems related to the Offices of the Registering Officers.
- ❖ To issue an order in respect of an act or omission of the ADSRs/DSRs who are subordinate to him/her.
- ❖ To entertain appeal against the order of the Registering Officer refusing registration under certain specified grounds other than denial of execution u/s 72 of the Registration Act, 1908.

- ❖ To entertain application, against the order of the Registering Officer refusing registration on the ground of denial of execution u/s 73 of the Registration Act, 1908.

1.4 Offices of the Deputy Inspector General of Registration (Range)

Que.9 What is the nature of work carried out at the Offices of the Deputy Inspector General of Registration (Range)?

Ans. The main functions of the Deputy Inspector General of Registration is to inspect the registration offices in his jurisdiction and act as Collector under Sec. 2(9)(b) of the Indian Stamp Act, 1899 for the purpose of performing the functions of the Collector in respect of any case arising out of Section 47A of the Act.

Que.10 What are the special powers of the Registrar of Assurances, Kolkata?

Ans. The special powers of the Registrar of Assurances (R.A.), Kolkata are as follows: -

- ❖ Under Sec. 30A of the Registration Act, 1908, R.A., Kolkata may receive and register any document referred to in Sec. 28 of the Registration Act, 1908 without regard to the situation in any part of West Bengal of the property to which the document relates.
- ❖ Under Sec. 30B of the said Act, R.A. Kolkata enjoys special power of registration in certain cases.
- ❖ The powers and functions of the Registrar of Assurances, Kolkata regarding the registration of the deeds have been delegated to four Additional Registrar of Assurances.

1.5 Office of the Inspector General of Registration and Commissioner of Stamp Revenue, West Bengal

Que.11 What is the address and e-mail ID of the Office of the Inspector General of Registration and Commissioner of Stamp Revenue, West Bengal?

Ans. Office address of the Inspector General of Registration and Commissioner of Stamp Revenue, West Bengal: -

Fortuna Tower, 9th Floor, 23A N.S. Road, Kolkata-700 001

E-mail ID:- igrcsr-wb@nic.in

Que.12 What type of work is carried out at the Office of the Inspector General of Registration and Commissioner of Stamp Revenue, West Bengal?

Ans. The Inspector General of Registration and Commissioner of Stamp Revenue, West Bengal is the head of the Directorate of Registration and Stamp Revenue.

The following duties are performed by this office:

- ❖ To exercise administrative control over the officers and staffs posted in this Directorate.
- ❖ To control and supervise over the collection of revenue in the form of stamp duty and registration fee.
- ❖ To superintend registration offices and make rules consistent with the Registration Act, 1908.

Que.13 Explain the general way of nomenclature/abbreviations used in the context of Offices of the Directorate of Registration and Stamp Revenue.

Ans. The general method of nomenclature & abbreviations in the context of the Offices of the Directorate of Registration and Stamp Revenue are as follows:

SL.No.	General method of nomenclature	Abbreviations
1	Sub Registrar (now dying cadre)	S.R.
2	Additional District Sub Registrar	A.D.S.R.
3	District Sub Registrar	D.S.R.
4	District Registrar/Additional Registrar of Assurances/Assistant Commissioner of Stamp Revenue	D.R./A.R.A./A.C.S.R.
5	Deputy Inspector General of Registration/Registrar of Assurances	D.I.G.R./R.A.
6	Additional Inspector General of Registration and Additional Commissioner of Stamp Revenue	A.I.G.R. & A. C.S.R.
7	Inspector General of Registration and Commissioner of Stamp Revenue	I.G.R & C.S.R.

Que.14 What arrangements have been made if citizens have to submit a complaint/suggestion or seek help in the context of the services provided by the Directorate of Registration and Stamp Revenue?

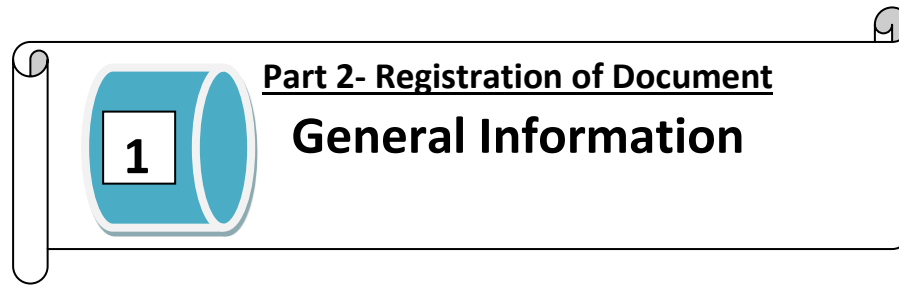
Ans. If citizens desire to make a suggestion or lodge a complaint about the services provided by the Directorate of Registration and Stamp Revenue, then they may make use of the Online Public Grievance Redressal System available on the website of the Directorate of Registration and Stamp Revenue *wbregistration.gov.in*. Besides, there is a dedicated email ID for this purpose: *helpdesk.igrcsrwb@gmail.com*.

Que.15 Where is the information about various services rendered through the Offices of the Directorate of Registration and Stamp Revenue available?

Ans. Information about various services rendered through the Offices of the Directorate of Registration and Stamp Revenue will be available in the concerned offices.

Moreover, the following information is available on the website of the Directorate of Registration and Stamp Revenue *wbregistration.gov.in* :-

- ❖ Rules, Acts & Notification
- ❖ E-Services
- ❖ Contacts
- ❖ What's Current
- ❖ Stamp Duties & Fees
- ❖ Grievance Redressal



1.1 General Information

Que. 1 What is Registration?

Ans. Registration means recording of the contents of a document with a Registering Officer and preservation of copies of the original document.

Que. 2 What is Document?

Ans. As defined in the Indian Evidence Act, 1872, document means any matter expressed or described upon any substance by means of letters, figures or marks, or by more than one of those means, intended to be used, or which may be used, for the purpose of recording that matter.

Illustrations

- A writing is a document;
- Words printed lithographed or photographed are documents;
- A map or plan is a document;
- An inscription on a metal plate or stone is a document;
- A caricature is a document.

Que. 3 What is instrument?

Ans. "Instrument" includes-

(a) every document, by which any right or liability is, or purports to be, created, transferred, limited, extended, extinguished or recorded;

(b) a document, electronic or otherwise, created for a transaction in a stock exchange or depository by which any right or liability is, or purports to be, created, transferred, limited, extended, extinguished or recorded; and

(c) any other document mentioned in Schedule I of the Indian Stamp Act, 1899, but does not include such instruments as may be specified by the Government, by notification in the Official Gazette.

Que. 4 Why are documents registered?

Ans. The documents are registered for the purpose of conservation of evidence, assurance of title, publicity of documents and prevention of fraud.

Que. 5 Which documents require to be registered compulsorily?

Ans. Section 17 of the Registration Act, 1908 lays down different categories of document for which registration is compulsory. Some of the documents relating to the transactions of immovable properties which are required to be registered compulsorily are as follows: -

- (a) instruments of gift of immovable property;
- (b) other non-testamentary instruments which purport or operate to create, declare, assign, limit or extinguish, whether in present or in future, any right, title or interest, whether vested or contingent, of the value of one hundred rupees and upwards, to or in immovable property;
- (c) non-testamentary instruments which acknowledge the receipt or payment of any consideration on account of the creation, declaration, assignment, limitation or extinction of any such right, title or interest; and
- (d) leases of immovable property from year to year, or for any term exceeding one year, or reserving a yearly rent.
- (e) any non-testamentary instrument transferring or assigning (i) any decree of a Court, or (ii) any order of a Court, or (iii) any award of the value of one hundred rupees or upwards provided the following conditions are satisfied: such decree or award purports or operates to create, declare, assign, limit or extinguish whether present or in future, any right, title or interest, whether vested or contingent, to or in immovable property.

Que. 6 What is immovable property?

Ans. Section 2(6) of the Registration Act, 1908, defines that "immovable property" includes land, buildings, hereditary allowances, rights to ways, lights, ferries, fisheries or any other benefit to arise out of land, and things attached to the earth, or permanently fastened to anything which is attached to the earth, but not standing timber, growing crops nor grass.

Que. 7 What personal details of the claimants and executants are to be mentioned in the document along with their names?

Ans. The following personal details along with name for every person associated with the document shall have to be provided-

- (a) Place of residence or address
- (b) Profession
- (c) Nationality
- (d) Father's name or Husband's name as the case may be. Mother's name if the person is usually described as the son/daughter of his/her mother.
- (e) Permanent Account Number (PAN), if the market value of the property is 10 lacs or more than 10 lacs.

Que. 8 Who are considered as family member for determining stamp duty on instrument of gift?

Ans. For the purpose of determining stamp duty on instrument of gift, member of a family means parent, spouse, son, daughter (married, unmarried, widowed or divorced), son's wife, grandson, granddaughter, brother, or sister (married, unmarried, widowed or divorced).

Que. 9 What are the consequences of non-registration of a document which is compulsorily registrable?

Ans. Section 49 of the Registration Act, 1908 provides that any document which is compulsorily registrable, unless registered, cannot -

- (a) affect any immovable property comprised therein, or
- (b) be received as evidence of any transaction affecting such property.

Que. 10 What should be the language of the document?

Ans. The language of a document should be in a language commonly used in the district. Under section 19 of the Registration Act, 1908, the registering officer is empowered to refuse to register a document if the same be in a language which the registering officer does not understand, and which is not commonly used in the district, unless that document be accompanied by a true translation into a language commonly used in the district and also by a true copy.

Que. 11 Where a document relating to land situated in West Bengal can be registered?

Ans. Section 28, 30 & 30A of the Registration Act, 1908, state that a document that affects land or immovable property can be registered in the office of the Sub-Registrar/Additional District Sub-Registrar within whose sub-district the whole or some portion of the property to which such document relates is situate or in the office of the Registrar to whom the said Sub- Registrar/Additional

District Sub-Registrar is subordinate or in the office of the Registrar of Assurances, Kolkata.

Que. 12 Does Agreement for Sale of immovable property require registration?

Ans. As per amendment in 2001 by Parliament which came into force w.e.f. 24.09.2001, in Section 17 after Section 17 (1) (e) of the Registration Act, 1908 inserted a Section 17 (1A) which says that the documents containing contracts to transfer for consideration, any immovable property for the purpose of Section 53A of the Transfer of Property Act, 1882 shall be registered after commencement of the Act, if not they shall have no effect for the purposes of Section 53A of the said Act.

Que. 13 Where a document not relating to land can be registered?

Ans. Section 29 of the Registration Act, 1908, states that every document, which does not affect land or immovable property, can be registered in the office of the Sub-Registrar/Additional District Sub-Registrar in whose sub-district the document was executed, or in the office of any other Sub-Registrar/Additional District Sub-Registrar under the state at which all the persons executing and claiming under the document desire the same to be registered.

Section 30 of the Registration Act, 1908, empowers the Registrar to whom the said Sub-Registrar/Additional District Sub-Registrar is subordinate and Sec. 30A of the Registration Act, 1908, empowers the Registrar of Assurances, Kolkata to register the said document.

Que. 14 What are the steps to be followed for registering a document?

Ans. Citizen can click on the tab 'Registration of Deed' under E-Services menu of the website of the Directorate of Registration and Stamp Revenue to know the detailed steps of the Registration process.

Que. 15 How one can get return of a registered document from a registering officer if the receipt is lost?

Ans. Every application alleging the loss of a receipt and requesting the return of a document should be in writing and should be presented by the person to whom the original receipt was granted or legal representative/representatives of the deceased presentant or by any person claiming under the document or his/her legal representatives. On receipt of such an application, the registering officer will have the presentant or the claimant or their legal representative/representatives (as the case may be) identified and the loss of

receipt proved. When the presentant is not the claimant or when the applicant is the claimant or the legal representative/representatives of either of them, a notice by registered post with A.D. (the cost of which will be borne by the applicant) will be issued to the claimant (or other claimants, if any) or the presentant or the concerned legal representative/representatives, as the case may be, and a reasonable time allowed to him to appear before evidence as to the loss of receipt is taken. If the registration of document has not been completed, a duplicate receipt may then be given; if it has been registered, the document may be returned; instead of lost receipt, the Registering Officer shall cause to be pasted, against the counterfoil, a piece of plain paper with the following certificate endorsed on its face:

“Certified that the loss of original receipt was proved before me, the presentant duly identified and the document returned as per signature of the recipient on the reverse.”

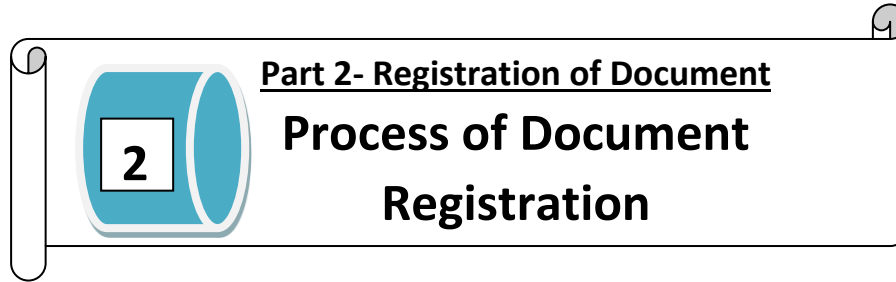
Que. 16 Who is a ‘tout’?

Ans. Any person whose name is not included in the list of Deed Writers and who enters the Registration Office or its compound except for the purpose of transacting business in connection with the registration of his own documents or for the making of searches or for submitting application for certified copies or for doing any other transaction in the office on his own behalf or for doing the same under a power-of-attorney or unless he holds a receipt under section 52 of the Registration Act, 1908, duly endorsed in his favour, shall be deemed to be a tout and his name shall be liable to be included in the list of touts framed and published under sub-section (1) of section 80A of the said Act.

Que. 17 What are some common units of measurements for land area and what are the inter relationships?

Ans. Some common units of measurements for land area and the inter relationships are given below –

- 1 Hectare = 10,000 sq.mtr. = 2.47 acre = 7 bigha 9 katha 7 chhatak 44 sq. ft.
- 1 Acre = 100 decimal = 3 bigha
- 1 Bigha = 33 decimal (approx.) = 14400 sq.ft. = 20 katha
- 1 Katha = 1.65 decimal (approx.) = 16 chhatak = 720 sq. ft. = 66.89 sq. mtr.
- 1 Chhatak = 45 sq. ft. = 4.18 sq. mtr. = 0.103 decimal
- 1 Decimal = 0.60 katha = 40.54 sq. mtr. = 436.3 sq. ft.



Part 2- Registration of Document
Process of Document Registration

2.1 Presentation

Que. 1 Who can present a document for registration?

Ans. As per provisions of Sec. 32 of the Registration Act, 1908, except in the cases mentioned in sections 31, 88 and 89 of the Registration Act, 1908, every document to be registered shall be presented at the proper registration office,

(a) by some person executing or claiming under the same, or, in the case of a copy of a decree or order, claiming under the decree or order, or

(b) by the representative or assign of such person, or

(c) by the agent of such person, representative or assign, duly authorized by power-of- attorney executed and authenticated in manner mentioned in the the Registration Act, 1908.

Que. 2 Is it mandatory to affix Photograph and fingerprints of the presentant to the document?

Ans. Every person presenting any document at the proper registration office under section 32 shall affix his passport size photograph and fingerprints to the document.

Provided that where such document relates to the transfer of ownership of immovable property, the passport size photograph and fingerprints of each buyer and seller of such property mentioned in the document shall also be affixed to the document.

Que. 3 What is the time frame prescribed for presentation of a document for registration?

Ans. Section 23 of the Registration Act, 1908, says that subject to the provisions contained in Sections 24,25 and 26, any document other than a will shall be presented for registration to the proper officer within four months from the date of its execution. A copy of a decree or order may be presented for registration within four months from the day on which the decree or order was

made, or, where it is appealable, within four months from the day on which it becomes final.

Que. 4 What is the remedy if a document is not presented for registration within the prescribed period of four months from the date of its execution?

Ans. As per the provisions of Section 25 of the Registration Act, 1908, if a document is not presented for registration within the prescribed time period of four months from the date of its execution, and if in such case the delay in presentation of the document does not exceed a subsequent period of four months, then an application can be made to the Registrar through the Sub-Registrar/ADSR concerned, who may direct that on payment of a fine not exceeding ten times the amount of proper registration fee, such document shall be accepted for registration.

Que. 5 Can a document be presented for registration at private residence?

Ans. Under section 31 of the Registration Act, 1908, a provision has been made authorizing the registering officer, on special cause being shown, to attend at the residence of any person desiring to present a document for registration or deposit a will and accept for registration such document or will.

Que.6 Which enquiry is required before registration of a document by Registering Officer?

Ans. Section 34(3) of the Registration Act, 1908 provides that for registration of a document the Registering Officer shall

- (a) enquire whether or not such document was executed by the person/persons by whom it purports to have been executed.
- (b) Satisfy himself as to the identity of the person/persons appearing before him and alleging that he/they has / have executed the document.

Que.7 What is meant by identification in the process of document registration?

Ans. Rule 47 of the W.B. Registration Rules, 1962 deals with the identification of executants.

- (1) When the Registering Officer is not personally acquainted, with the executants of a document presented for registration, he shall require them to furnish the best testimony obtainable to establish their identity,

such as that of persons known to the Registering Officer or that of persons of apparent respectability.

- (2) The Registering Officer shall satisfy himself that the identifier is really acquainted with the person or persons whom he proposes to identify, and the identifier shall be asked to state the name of the person to be identified and also whether such person is really the person who he professes to be.

2.2 Admission in the Case of Document Registration

Que. 8 What is specifically meant by Admission in respect of document registration?

Ans. According to Sections 34 and 35 of the Registration Act, 1908, the process under which the parties themselves or their representatives, assigns or agents by being present before the Registering Officer admit the execution of the document to be registered, and the Registering Officer after verification makes an entry accordingly, is called Admission.

Que. 9 What is the time limit for presentation of a document for registration?

Ans. The time limit for presentation of a document for registration is as follows:

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- Within four months of date of execution other than will.
- In case of urgent necessity, etc. within eight months from the date of execution by payment of fine (vide sec. 23 as read with sec.25 of the Registration Act, 1908).
- The District Registrar may condone delay of four further months beyond the period of four months from the date of execution on payment of a fine not exceeding ten times the amount of the proper registration-fee. Any application for such direction may be lodged with a Sub-Registrar, who shall forthwith forward it to the Registrar to whom he is subordinate.
- Fine:

Sl. No.	Delay	Fine (under section 25)
1	When the delay does not exceed 7 days	A fine equal to twice the amount of the proper Registration Fees

2	When the delay exceeds 7 days but does not exceed one month	A fine equal to four times the amount of the proper Registration Fees
3	When the delay exceeds one month but does not exceed 4 months	A fine equal to ten times the amount of the proper Registration Fees

The said fines shall be inclusive of the proper Registration Fees.

Que. 10 What is the time limit for admission of execution of a document which has been presented for registration?

Ans. The time limit for admission of execution of a document which has been presented for registration is as follows: -

- Within four months from the date of execution other than will.
- Within eight months from the date of execution by payment of fine.
- Within twelve months from the date of execution (if the period of presentation for registration is extended to eight months by payment of fine under sec. 25 of the Registration Act, 1908).
- The District Registrar may condone delay of four further months beyond the period of four months from the date of execution on payment of a fine not exceeding ten times the amount of the proper registration-fee. Any application for such direction may be lodged with a Sub-Registrar, who shall forthwith forward it to the Registrar to whom he is subordinate.
- Fine:

Sl. No.	Delay	Fine (under section 34)
1	When the delay does not exceed 7 days	A fine equal to twice the amount of the proper Registration Fees
2	When the delay exceeds 7 days but does not exceed one month	A fine equal to four times the amount of the proper Registration Fees
3	When the delay exceeds one month but does not exceed 4 months	A fine equal to ten times the amount of the proper Registration Fees

The said fines shall be inclusive of the proper Registration Fees.

Que. 11 Whether Registering Officer has any power to make enquiry relating to title and possession of the property with regard to which registration is sought for?

Ans. It is settled law that Registering Officer has no power to make enquiry relating to title and possession of the property with regard to which registration is sought for.

Que. 12 Is it compulsory for all parties to be present at the same time for the purpose of admission of execution?

Ans. No. According to Section 34 of the Registration Act, 1908, no document shall be registered under this Act, unless the persons executing such document appear before the Registering Officer within the time allowed for presentation under sections 23, 24, 25 and 26 and give their admission.

Que.13 Who is exempted from being present in person in the Registration Office for admitting execution of document?

Ans. Under Sec. 88 of the Registration Act, 1908, notwithstanding anything contained in this Act, it shall not be necessary for-

- (a) any officer of Government, or
- (b) any Administrator General, Official Trustee or Official Assignee, or
- (c) the Sheriff, Receiver or Registrar of a High Court, or
- (d) the holder for the time being of such other public office as may be specified in a notification in the Official Gazette issued in that behalf by the State Government,

to appear in person or by agent at any registration-office in any proceeding connected with the registration of any instrument executed by him or in his favour, in his official capacity, or to sign as provided in Section 58 of the Registration Act, 1908.

2.3 Refusal of Registration of Document by Registering Officer

Que.14 Under what circumstances the registration of a document can be refused?

Ans. The refusal to register can be broadly classified into two categories - refusal of acceptance of documents and refusal of duly presented document.

Refusal of acceptance of documents

A document brought for registration shall not be accepted under the following circumstances:-

- (a) If the document is written in a language which the registering officer does not understand and which is not commonly used in the district and if it is not accompanied by a true translation into a language commonly used in the district and also by a true copy thereof.
- (b) If it contains unattested interlineations, blanks, erasures or alterations which in the opinion of the registering officer, require to be attested or entered in a "Kaifiyat" at the foot of the document.
- (c) If the description of the immovable property is insufficient to identify it or does not contain the information required.
- (d) If the document is not accompanied by a true copy or copies of any map or plan which it contains.
- (e) If the date of execution is not stated in the document or if the correct date is not ascertainable.
- (f) If the document is presented after the prescribed time.
- (g) If the document is presented in wrong office.
- (h) If the document is presented by a minor, an idiot, or a lunatic or by any person who has no authority.

Refusal of duly presented document

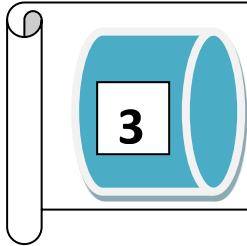
A document duly presented for registration shall not be admitted to registration under the following circumstances:-

- (a) If the executant fails to appear and admit execution within the prescribed time.
- (b) If the executant denies execution.
- (c) If the person by whom the document purports to be executed is dead, and his representative or assign denies execution.
- (d) If the person purporting to have executed the document appears to be a minor, an idiot, or a lunatic.
- (e) If the executant did not appear to admit execution even after the service of summon, it is tantamount to denial of execution.
- (f) If the prescribed, fee or fine has not been paid.

Que.15 What is the recourse available to a person wishing to register a document which has been refused?

Ans. Under Sec. 72 of the Registration Act, 1908, except where the refusal is made on the ground of denial of execution, an appeal shall lie against an order of the Registering Officer refusing to admit a document to registration to the Registrar to whom such Registering Officer is subordinate.

Under Sec. 73 of the Registration Act, 1908, when a Registering Officer has refused to register a document on the ground that any person by whom it purports to be executed, or his representative or assign, denies its execution, any person claiming under such document, or his representative, assign or agent authorized as aforesaid, may, within thirty days after the making of the order of refusal, apply to the Registrar to whom such Registering Officer is subordinate in order to establish his right to have the document registered.



Part 2- Registration of Document
Important Legal Provisions

3.1 Benefits of Document Registration

Que.1 What are the benefits of document registration?

Ans. Following are the benefits of document registration:

1. According to Sec. 49 of the Registration Act 1908, the registered document is accepted as legal evidence of the transaction mentioned in it.
2. As per the Transfer of Property Act 1882, the property is transferred accordingly only when documents like Sale Deed, Mortgage Deed, Lease Deed and Gift Deed are registered.
3. If a document whose registration is compulsory is not registered then the below mentioned problems may arise:
 - Such a document does not become part of Government records and therefore if a dispute arises in future between the heirs of original parties or if need arises for some other reason, no Government proof is available to establish genuineness of the document.
 - Besides, there is no way available for the general public to know about the transaction related to the document, and therefore taking undue advantage the possibility of fraudulent resale/retransfer of that property remains and this way the original purchaser and the subsequent purchaser both are likely to be defrauded.

3.2 Documents Optional for Registration

Que.2 What are the documents whose registration is optional as per the Registration Act?

Ans. Documents for which registration are optional are included in Sec. 18 of the Registration Act, 1908. Some of these are as follows:-

1. Documents which are not included in Sec. 17 of the Registration Act, 1908, which means documents for which registration is not compulsory,
2. Will,
3. Leases of immovable property for any term not exceeding one year, and leases exempted under Sec. 17,
4. Instruments (other than wills) which purport or operate to create, declare, assign, limit or extinguish any right, title or interest to or in movable property.

3.3 Regarding jurisdiction of Registering Officer

Que.3 What is meant by Registration Districts and Sub-districts?

Ans. As per Sec. 5 of the Registration Act, 1908, -

1. The State Government shall form districts and sub-districts, and shall prescribe, and may alter, the limits of such districts and sub-districts.
2. The districts and sub-districts formed under this section, together with the limits thereof, and every alteration of such limits, shall be notified in the Official Gazette.
3. Every such alteration shall take effect on such day after the date of the notification as is therein mentioned.

Que.4 Where are the jurisdictions of Registration Offices available?

Ans. The jurisdictions of Registration Offices are available in the website of the Directorate of Registration and Stamp Revenue *wbregistration.gov.in*.

Que.5 In which office the documents affecting immovable property are to be registered?

Ans. Section 28, 30 & 30A of the Registration Act, 1908, state that a document that affects land or immovable property can be registered in the office of the Additional District Sub-Registrar within whose sub-district the whole or some portion of the property to which such document relates is situate or in the office of the Registrar to whom the said Additional District Sub-Registrar is subordinate or in the office of the Registrar of Assurances, Kolkata. District Sub Registrars are posted in the District Head Quarters where immovable properties belonging to the jurisdiction of any ADSR located in the District can be registered.

Que.6 In which office the documents not affecting immovable property are to be registered?

Ans. Section 29 of the Registration Act, 1908, states that every document, which does not affect land or immovable property, can be registered in the office of the Additional District Sub-Registrar in whose sub-district the document was executed, or in the office of any other Additional District Sub-Registrar under the state at which all the persons executing and claiming under the document desire the same to be registered.

Section 30 of the Registration Act, 1908, empowers the Registrar to whom the said Additional District Sub-Registrar is subordinate and Sec. 30A of the Registration Act, 1908, empowers the Registrar of Assurances, Kolkata to register the said document.

Que.7 If a document has immovable properties falling under more than one jurisdiction, in which Registration Office the document can be presented for registration?

Ans. The document can be presented for registration in any of the offices of the Additional District Sub-Registrar in whose jurisdiction any one property out of the properties in that document is situated or in the office of the concerned District Sub-Registrars or in the office of Registrar of Assurances, Kolkata.

3.4 Impersonation in Document Registration Process

Que.8 What activities in the document registration process are considered as punishable offence?

Ans. According to Sec. 82 of the Registration Act, 1908, the following activities are considered as punishable offence: -

1. To intentionally make any false statement in document registration process,
2. To intentionally use false documents for registration,
3. Giving of admission before the Registering Officer by impersonating another person,
4. To abet anything made punishable by the Registration Act, 1908

Also under Sec. 82A, whoever acts as a tout whilst his name is included in a list of touts framed and published under this Act shall be punishable.

Que.9 Who may commence prosecutions under the Registration Act, 1908?

Ans. According to Sec. 83 of the Registration Act, 1908, a prosecution for any offence under this Act coming to the knowledge of a registering officer in his official capacity may be commenced by or with the permission of the Inspector-General, the Registrar or the Sub-Registrar, in whose territories, district or sub-district, as the case may be, the offence has been committed.

Que.10 If a punishable offence is committed as per Sec. 82 of the Registration Act, 1908, what sentence can be awarded?

Ans. For intentionally making false statements, intentionally delivering false copies or translations, false personation and abetment shall be punishable with imprisonment for a term which may extend to seven years, or with fine, or with both.

Que.11 What is the penalty that is to be imposed on a tout?

Ans. According to Sec. 82A of the Registration Act, 1908, whoever acts as a tout whilst his name is included in a list of touts framed and published under this Act shall be punishable with imprisonment for a term which may extend to three months, or with fine which may extend to five hundred rupees, or with both.

3.5 Register-books to be kept in the several offices

Que.12 What Register-books are to be kept in the registration offices and offices of Registrars?

Ans. According to Sec. 51 of the Registration Act, 1908, the following books shall be kept in the several offices: -

A-In all registration offices-

Book 1, "Register of non-testamentary documents relating to immovable property";

Book 2, "Record of reasons for refusal to register";

Book 3, "Register of wills and authorities to adopt"; and

Book 4, "Miscellaneous Register";

B-In the offices of Registrars-

Book 5, "Register of deposit of wills"



Part 2- Registration of Document

Certified copies of documents and of Index

Que.1 What is index?

Ans. Index of documents means summary showing important details in respect of the documents registered in the office of Registering Officer. The indexes are prepared as per Sec. 55 of the Registration Act, 1908.

Que.2 What are the different kinds of index of registered documents?

Ans. Index No. I shall contain the names and additions of all persons executing and of all persons claiming under every document entered or memorandum filed in Book No. 1.

Index No. II shall contain such particulars mentioned in Sec. 21 relating to every such document and memorandum as the Inspector-General from time to time directs in that behalf.

Index No. III shall contain the names and additions of all persons executing every will and authority entered in Book No. 3, and of the executors and persons respectively appointed thereunder, and after the death of the testator or the donor (but not before) the names and additions of all persons claiming under the same.

Index No. IV shall contain the names and additions of all persons executing and of all persons claiming under every document entered in Book No. 4.

4.2 Procedure for obtaining Certified Copy of Index

Que.3 Who can obtain a certified copy of index of a registered document?

Ans. 1. Subject to the provisions of the Registration Act, 1908, any person can obtain a certified copy of Index I and Index II by applying and paying the requisite fees.

2. Certified copy of index III: Subject to the provisions of the Registration Act, 1908, this

A. Can be obtained only by the persons who have executed the documents to which such entries relate, or to their agents by applying and paying the requisite fees.

B. After the death of the executants (but not before), any person can obtain a copy by applying and paying the requisite fees.

3. Certified copy of Index IV: Subject to the provisions of the Registration Act, 1908, this can be obtained by any person executing or claiming under the documents to which such entries respectively refer, or to his agent or representative.

4.3 Procedure for obtaining Certified Copy of Document

Que.4 Who can obtain a certified copy of a registered document?

Ans. Subject to the previous payment of the fees payable in that behalf, and subject to the provisions of Sec. 62 of the Registration Act, 1908, copies of entries in Books Nos. 1 and 2 can be obtained by all persons applying for such copies.

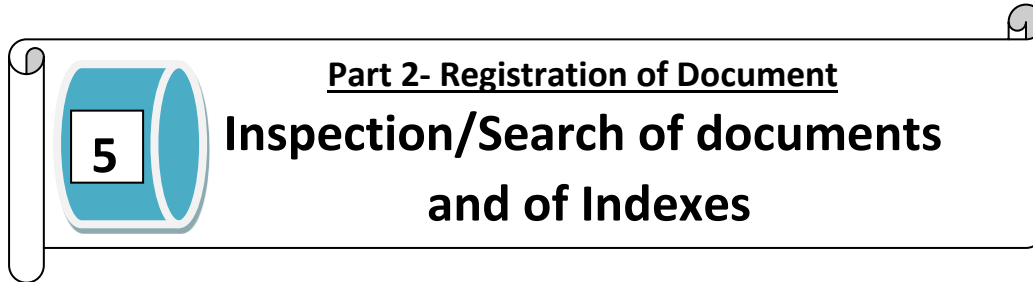
Subject to the same provisions, copies of entries in Book No. 3 can be obtained by the persons executing the documents to which such entries relate, or by their agents, and after the death of the executants (but not before) by any person applying for such copies.

Subject to the same provisions, copies of entries in Book No. 4 can be obtained by any person executing or claiming under the documents to which such entries respectively refer, or to his agent or representative. In this regard Circular No. 2 of 2020 dated 28.02.2020 issued by the IGR & CSR, WB is also to be followed.

4.4 Legal Importance of Certified Copy

Que.5 What is the legal importance of certified copy of document?

Ans. According to Sec. 57 of the Registration Act, 1908, the certified copy of document shall be admissible for the purpose of proving the contents of the original documents.



Part 2- Registration of Document
**5 Inspection/Search of documents
and of Indexes**

5.1 Inspection/Search

Que.1 What is meant by searching and inspection with respect to Registration matters?

Ans. Searching refers to searching of the Indexes maintained in the registering offices and inspection refers to inspecting the Registers in the registering offices.

5.2 Procedure for Inspection/Search

Que.2 What is the procedure for inspection/search?

Ans. According to Sec. 57 of the Registration Act, 1908, subject to the previous payment of the fees payable in that behalf, the Books Nos. 1 and 2 and the Indexes relating to Book No. 1 shall be at all times open to inspection by any person applying to inspect the same. The requisite search under this section for entries in Books Nos. 3 and 4 shall be made only by the registering officer

Que.3 In there any option of online searching?

Ans. In the website *wbregistration.gov.in* under E-Services menu click on the the tab 'Searching of Deed' to obtain the necessary information.



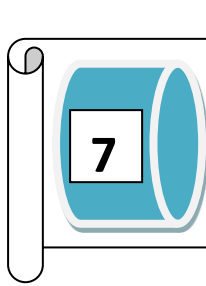
Part 2- Registration of Document
6 Cancellation of Registration of Document

Que.1 Can the Directorate of Registration and Stamp Revenue cancel a registered document on its own?

Ans. The Directorate of Registration and Stamp Revenue does not have the authority to cancel a registered document on its own.

Que.2 Who has the authority to cancel a registered document?

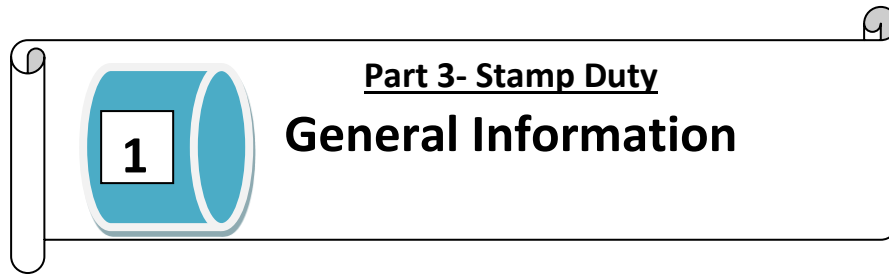
Ans. As per Sec. 31 of the Specific Relief Act, 1963, Competent Court has the authority to cancel a registered document.



Part 2- Registration of Document
Destruction of Unclaimed Documents

Que.1 Can unclaimed documents be destroyed?

Ans. As per Sec. 85 of the Registration Act, 1908, documents (other than wills) remaining unclaimed in any registration-office for a period exceeding two years may be destroyed.



1.1 Some Definitions in the Indian Stamp Act, 1899

Que. 1 What is meant by Duly stamped?

Ans. “Duly stamped”, as applied to an instrument, means that the instrument bears an adhesive or impressed stamp of not less than the proper amount and that such stamp has been affixed or used in accordance with the law for the time being in force in India, and includes an instrument which bears impression of stamps under sub-section (3) of section 10 of the Indian Stamp Act, 1899.

Que. 2 What is meant by Executed and execution?

Ans. “Executed” and “execution”, used with reference to instruments, mean “signed” and “signature”; and includes attribution of electronic record within the meaning of section 11 of the Information Technology Act, 2000 (21 of 2000).

Que. 3 What is instrument?

Ans. “Instrument” includes-

- (a) every document, by which any right or liability is, or purports to be, created, transferred, limited, extended, extinguished or recorded;
- (b) a document, electronic or otherwise, created for a transaction in a stock exchange or depository by which any right or liability is, or purports to be, created, transferred, limited, extended, extinguished or recorded; and
- (c) any other document mentioned in Schedule I of the Indian Stamp Act, 1899, but does not include such instruments as may be specified by the Government, by notification in the Official Gazette.

Que. 4 What is conveyance?

Ans. “Conveyance” includes a conveyance on sale and every instrument by which property, whether movable or immovable, is transferred *inter vivos* and which is not otherwise specifically provided for by Schedule I of the Indian Stamp Act, 1899. This definition has been amended by West Bengal Act No. 17 of 1990.

Que. 5 What is lease?

Ans. "Lease" means a lease of immovable property, and includes also-

- (a) a patta;
- (b) a kabuliyat or other undertaking in writing, not being a counterpart of a lease, to cultivate, occupy, or pay or deliver rent for, immovable property;
- (c) any instrument by which tolls of any description are let;
- (d) any writing on an application for a lease intended to signify that the application is granted;
- (e) any agreement to lease;
- (f) mining licence;

Que. 6 What is Instrument of partition?

Ans. "Instrument of partition" means any instrument whereby co-owners of any property divide or agree to divide such property in severalty, and includes-

- (i) a final order for effecting a partition passed by any revenue authority or any Civil Court;
- (ii) an award by an arbitrator directing a partition; and
- (iii) when any partition is effected without executing any such instrument, any instrument signed by the co-owners and recording, whether by way of declaration of such partition or otherwise, the terms of such partition amongst the co-owners.

Que. 7 What is Power-of-attorney?

Ans. "Power-of-attorney" includes any instrument (not chargeable with a fee under the law relating to Court-fees for the time being in force) empowering a specified person to act for and in the name of the person executing it.

Que. 8 What is Mortgage-deed?

Ans. "Mortgage-deed" includes every instrument whereby, for the purpose of securing money advanced, or to be advanced, by way of loan, or an existing or future debt, or the performance of an engagement, one person transfers, or creates to, or in favour of another a right over or in respect of specified property.

Que. 9 What is Settlement?

Ans. "Settlement" means any non-testamentary disposition, in writing, of moveable or immovable property made-

(a) in consideration of marriage,

(b) for the purpose of distributing property of the settler among his family or those for whom he desires to provide, or for the purpose of providing for some person dependent on him, or

(c) for any religious or charitable purpose;

and includes an agreement in writing to make such a disposition and, where, any such disposition has not been made in writing, any instrument recording, whether by way of declaration of trust or otherwise, the terms of any such disposition;

Que. 10 What is Stamp?

Ans "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 purpose of duty chargeable under this Act.

Que. 11 What is meant by Market Value?

Ans. "Market value" means, in relation to any property which is the subject-matter of an instrument, the price which such property would have fetched or would fetch if sold in open market on the date of execution of such instrument as determined in such manner and by such authority as may be prescribed by rules made under the Indian Stamp Act, 1899 or the consideration stated in the instrument, whichever is higher.

1.2 Kinds of Stamp

Que. 12 What is meant by Judicial and Non-Judicial Stamps?

Ans. The Stamp Act covers non-judicial stamps which are for use in transactions between persons where written instruments are used. Judicial stamps bear the words "Court-fee" and judicial stamped papers bear the word "Judicial", and are for use in courts and certain public offices under the provisions of the Court-fees Act 1870.

Que. 13 Are there any categories in Non-Judicial Stamps?

Ans. There are primarily two main types of non-judicial stamps.

They are:

- Impressed stamps- Stamp papers on which documents can be typed or be written. Impressed stamp includes-
(a) labels affixed and impressed by the proper officer, and
(b) stamps embossed or engraved on stamped paper;
- Adhesive stamps- Stamp tickets which can be pasted/affixed on written or printed documents.

1.3 Liability of Instruments to Duty

Que. 14 Generally which are the documents/instruments chargeable with stamp duty?

Ans. According to Sec. 3 of the Indian Stamp Act, 1899, in general the documents/instruments listed in Schedule IA (which contains the Stamp Duty on Instruments in West Bengal) of the Indian Stamp Act, 1899 are liable to pay stamp duty at the rates mentioned therein.

Que. 15 How would any instrument containing several distinct matters be chargeable?

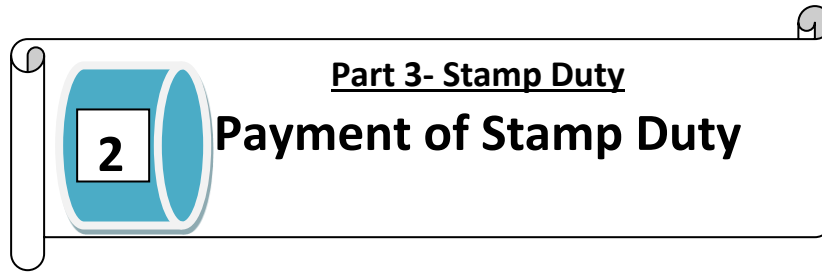
Ans. According to Sec. 5 of the Indian Stamp Act, 1899, any instrument comprising or relating to several distinct matters shall be chargeable with the aggregate amount of the duties with which separate instruments, each comprising or relating to one of such matters, would be chargeable under the Indian Stamp Act, 1899.

Que. 16 How would any instrument which falls under two or more descriptions in Schedule I or Schedule IA be chargeable?

Ans. As per Sec. 6 of the Indian Stamp Act, 1899, subject to the provisions of Sec. 5 of the Indian Stamp Act, 1899, an instrument so framed as to come within two or more of the descriptions in Schedule I, or in Schedule IA, as the case may be, shall, when the duties chargeable thereunder are different, be chargeable only with the highest of such duties. Proviso shall apply as per Sec. 6 of the Act.

Que. 17 Can a second instrument chargeable with duty be written upon a piece of stamped paper upon which an instrument chargeable with duty has already been written?

Ans. Sec. 14 of the Indian Stamp Act, 1899, no second instrument chargeable with duty shall be written upon a piece of stamped paper upon which an instrument chargeable with duty has already been written. Provided that nothing in this section shall prevent any endorsement which is duly stamped or is not chargeable with duty being made upon any instrument for the purpose of transferring any right created or evidenced thereby, or of acknowledging the receipt of any money or goods the payment or delivery of which is secured thereby.



Part 3- Stamp Duty

2 Payment of Stamp Duty

Que. 1 How can stamp duty be paid?

Ans. The stamp duty chargeable on any instrument may be paid in the form of Non-Judicial Stamp Paper, electronic payment through GRIPS, etc. for the purposes of registration. In this regard, it is to be noted that

- e-Payment of Stamp Duty and Registration Fees can be made if Stamp Duty or Registration Fees payable is more than Rs.5000/-.
- e-Payment is compulsory if Stamp Duty payable is more than Rs. 10,000/- or Registration Fees payable is more than Rs. 5000/- or both w.e.f 2nd May 2017.

Que. 2 What is the stamp duty that has to be paid for different instruments?

Ans. The stamp duty chargeable on different instruments in West Bengal is specified in Schedule IA of the Indian Stamp Act, 1899. The latest list of stamp duty chargeable on some important instruments is made available in the website wbregistration.gov.in.

Que. 3 What facts affecting stamp duty are to be set forth in instrument?

Ans. According to Sec. 27 of the Indian Stamp (W.B. Amendment Act, 1990) Act, 1899, the market value of, and the consideration (if any) for, any property and all other facts and circumstances affecting the chargeability of any instrument with duty, or the amount of the duty with which it is chargeable, shall be fully and truly set forth therein.

In the case of instruments relating to immovable property chargeable with an *ad valorem* duty on the market value of the property, and not on the consideration set forth therein, the instrument shall fully and truly set forth the annual land revenue in the case of revenue paying land, the annual rental or gross assets, if any, in the case of other immovable property, the local rates, municipal or other taxes, if any, to which such property may be subject, and any other particulars which may be prescribed by rules made under this Act.

Que. 4 Who is supposed to pay the stamp duty?

Ans. Sec. 29 of the Indian Stamp Act, 1899, specifies the persons by whom duties are to be paid for different instruments. Some of the common instruments for which duties are to be paid by whom are mentioned below: -

In the absence of an agreement to the contrary, the expense of providing the proper stamp shall be borne, -

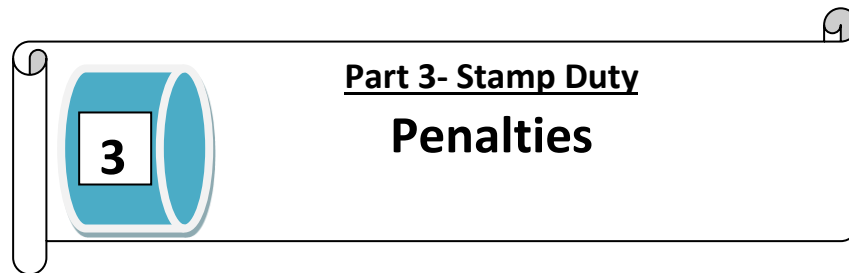
- in the case of a conveyance by the grantee
- in the case of a lease or agreement to lease by the lessee or intended lessee
- in the case of an instrument of exchange including swap by the parties in equal shares
- in the case of a certificate of sale by the purchaser of the property to which such certificate relates
- in the case of an instrument of partition by the parties thereto in proportion to their respective shares in the whole property partitioned, or, when the partition is made in execution of an order passed by a Revenue-authority or Civil Court or arbitrator, in such proportion as such authority, Court or arbitrator directs
- in the case of Mortgage-deed by the person drawing, making or executing such instrument
- in the case of Settlement by the person drawing, making or executing such instrument
- in the case of any other instrument not specified in Sec. 29 of the Indian Stamp Act, 1899, by the person making, drawing or executing such instrument.

Que. 5 What is meant by adjudication as to proper stamp?

Ans. According to Sec. 31 of the Indian Stamp Act, 1899, when any instrument, whether executed or not and whether previously stamped or not, is brought to the Collector, and the person bringing it applies to have the opinion of that officer as to the duty (if any) with which it is chargeable, and pays a fee of such amount (not exceeding five rupees and not less than fifty naye paise) as the Collector may in each case direct, the Collector shall determine the duty (if any) with which, in his judgement, the instrument is chargeable. This is what is meant by adjudication as to proper stamp.

Que. 6 What impact does stamping of duty on any instrument have on its admissibility in evidence?

Ans. According to Sec. 35 of the Indian Stamp Act, 1899, no instrument, chargeable with duty shall be admitted in evidence for any purpose by any person having by law or consent of parties authority to receive evidence unless such instrument is duly stamped.



Part 3- Stamp Duty
Penalties

Que. 1 What is the penalty for executing an instrument which is not duly stamped?

Ans. According to Sec.62 of the Indian Stamp Act, 1899, any person executing or signing otherwise than as witness any other instrument chargeable with duty without the same being duly stamped, shall, for every such offence, be punishable with fine which may extend to five hundred rupees.

Que. 2 What is the penalty for trying to defraud the Government of stamp duty?

Ans. According to Sec.64 of the Indian Stamp Act, 1899, any person who, with the intent to defraud the Government, -

(a) executes any instrument in which all the facts and circumstances required by section 27 of the Indian Stamp Act, 1899 to be set forth in such instrument are not fully and truly set forth; or

(b) being employed or concerned in or about the preparation of any instruments, neglects or omits fully and truly to set forth therein all such facts and circumstances; or

(c) does any other act calculated to deprive the Government of any duty or penalty under this Act,

shall be punishable with fine which may extend to five thousand rupees.

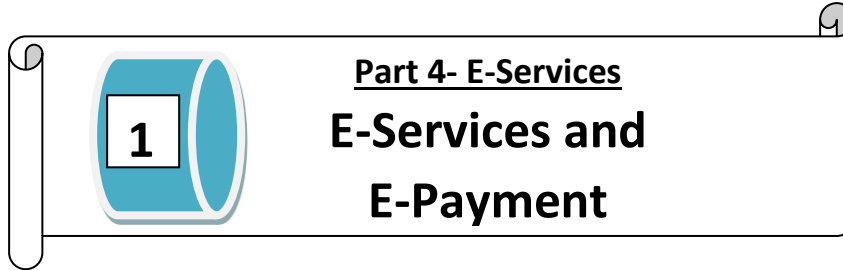
Que. 3 Is there any provision of recovery of the deficit stamp duty when Government has been deprived of the same under Sec. 64?

Ans. According to Sec.64A of the Indian Stamp Act, 1899 (West Bengal Amendment), where any person liable to pay duty under this Act is convicted of an offence under section 64 in respect of any instrument (not being an instrument specified in Entry 91 of List I in the Seventh Schedule to the

Constitution of India), the Magistrate shall, in addition to the punishment which may be imposed for such offence, recover summarily and pay over to the Collector the amount of duty, if any, due under this Act from such person in respect of that instrument. This amount shall be recovered by the Magistrate as if it were a fine imposed under the Code of Criminal Procedure, 1973.

Que. 4 What is the penalty for unauthorized sale of stamps?

Ans. According to Sec.69 of the Indian Stamp Act, 1899, any person appointed to sell stamps who disobeys any rule made under Sec. 74 of the Indian Stamp Act, 1899, and any person not so appointed who sells or offers for sale any stamp (other than a ten naye paise or five naye paise adhesive stamp), shall be punishable with imprisonment for a term which may extend to six months, or with fine which may extend to five hundred rupees, or with both.



1

Part 4- E-Services
E-Services and
E-Payment

Que. 1 What are some of the important e-Services offered by the Directorate of Registration and Stamp Revenue?

Ans. Some of the important e-Services offered by the Directorate of Registration and Stamp Revenue to the citizens are: -

- e-Requisition Form filling
- e-Deed preparation and submission
- e-Payment of Stamp Duty and Registration Fees
- Application for refund of e-Payment
- Calculator for Market Value, Stamp Duty and Registration Fees
- Searching of Deed
- Obtaining Certified Copy of registered deed (through e-District portal)

Que. 2 How can the e-Services be availed?

Ans. The e-Services can be availed from the website of the Directorate of Registration and Stamp Revenue <https://wbregistration.gov.in/>

Que. 3 How can e-Payment of Stamp Duty and Registration Fees be done?

Ans. Based on a valid Query Number as mentioned in the e-Assessment slip, e-payment can be done through the GRIPS (Government Receipt Portal System) portal.

Que. 4 Are there any contact details of GRIPS?

Ans. The following are the contact details of GRIPS:-

- E-mail : grips.helpdesk@bangla.gov.in
- Phone: 033 2253 5570

Que. 5 Is there any way of checking GRIPS payment status?

Ans. One can check the status of payment through GRIPS using the GRN (Government Reference No.) or the Payment ID by clicking on the 'GRN Status' tab available at the GRIPS portal.

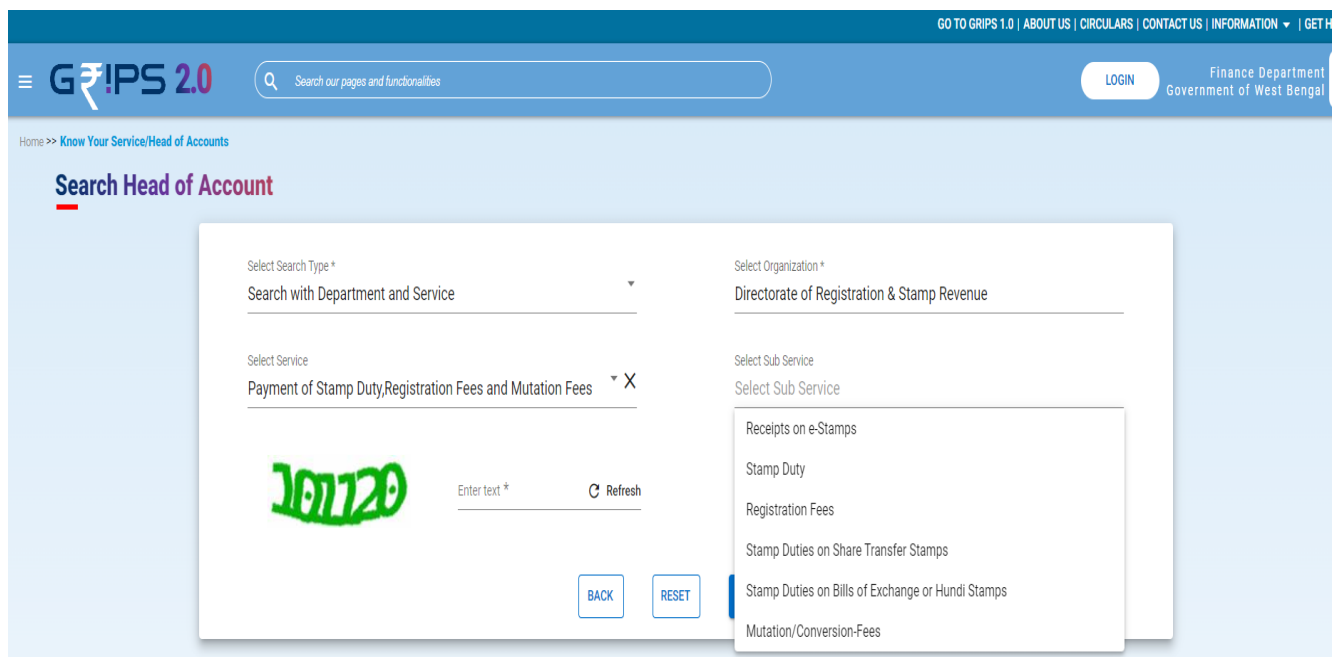
Que. 6 How can one access the GRIPS portal?

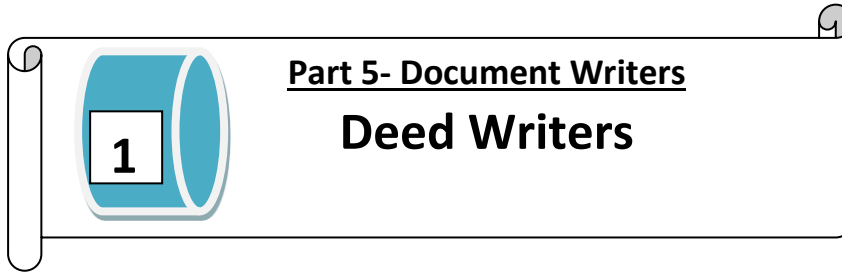
Ans. The url for GRIPS is <https://wbifms.gov.in/GRIPS/v2/#/>

or one can access GRIPS portal by accessing the Integrated Financial Management System (iFMS) portal of West Bengal Government at <https://www.wbifms.gov.in/PORTAL/postlogin.html> from where one has to click on the GRIPS 2.0 icon.

Que. 7 How can one know the Head of Account for payment of Stamp Duty and Registration Fees?

Ans. To find out the Head of Account for payment of Stamp Duty and Registration Fees, one needs to click on the 'Know Your Service/Head of Account' icon in GRIPS portal and fill up the required details to get the desired information. A sample screenshot is provided below.





Part 5- Document Writers
Deed Writers

Que. 1 Who is Deed Writer?

Ans. “Deed Writer” means a person who is engaged in the profession of preparing documents, namely, doing the work of conveyancing, including investigation of title, preparation of draft deeds and engrossing the deed on stamp paper for registration and holds a licence under these rules.

Que. 2 Who is the licensing authority of Deed Writers?

Ans. The licensing authority of Deed Writers is District Registrar.

Que. 3 What is the prohibition on unlicensed persons?

Ans. No person who is not a licensed Deed Writer under these rules shall engage himself in the profession of a Deed Writer:

Provided that an advocate or pleader practicing before any Court in the State, or a solicitor, need not obtain a license under these rules.

Que. 4 Who are the competent persons for writing different kinds of documents?

Ans. As per Rule 8 of the West Bengal Registration (Deed Writers) Rules, 1999,

(1) Non-testamentary documents shall be prepared by licensed Deed Writers only:

Provided that no such licence shall be necessary if the document is prepared by an Advocate, a Pleader or a Solicitor.

(2) No non-testamentary document shall be accepted for registration unless it is prepared by a licensed Deed Writer, an Advocate or a Solicitor or by the executants or one of the executants of the document and the hand writing of such Deed Writer, Advocate, Solicitor or executants is neat and legible:

Provided that sub-rules (1) and (2) shall not apply to documents executed by, or on behalf of, or in favour of, the Government of India, or the State Government or any local authority, body corporate, registered Co-operative society, nationalized bank, or other institution as may, by notification in the Official Gazette, be specified by the State Government in this behalf:

Provided that such society or bank shall send to the registering officer concerned a list of persons, not more than three, duly authorized by it to write documents for or on behalf of them:

Provided further that sub-rules (1) and (2) shall not apply to documents prepared and executed in other States of India or in any foreign country.

(3) Testamentary documents may be prepared by the testator or by any person authorized by the testator.

Que. 5 How will a deed writer write a deed?

Ans. As per Rule 18 of the West Bengal Registration (Deed Writers) Rules, 1999,

- Every Deed Writer in the preparation of deeds for registration shall write documents in consultation with any legal documents or Government records produced by the party. The Registering Officers shall enquire about it frequently in order to check fraudulent preparation and registration of deeds.
- Every Deed Writer shall obey the directions that may be issued from time to time by the licensing authority with regard to the use of stamp papers and other papers in the preparation of deeds for registration.

Que. 6 What are the conditions attached to Deed Writer's licence?

Ans. Rule 13 of the West Bengal Registration (Deed Writers) Rules, 1999, attaches the certain conditions to the Deed Writer's licence. Some of the important ones are as follows-

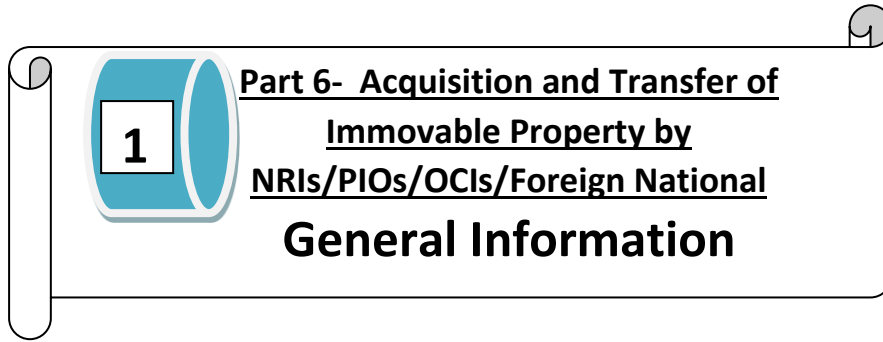
- the licensee shall abide by the rules relating to the licensing of Deed Writers;
- the licensee shall not demand or receive any fee or remuneration in excess of the amount specified in rule 30 for the services rendered by him as a Deed Writer;
- the licensee shall write instruments with reference to documents and papers submitted by the parties.
- the licensee shall explain to parties about the implications of the provisions of sections 27 and 64 of the Indian Stamp Act, 1899. If any party fails to act according to his advice, he shall bring this fact to the notice of the Registering Officer in writing, failing which, he shall be penalized under section 64 of the Indian Stamp Act, 1899 and also for violation of these rules.

Que. 7 Who can cancel and suspend Deed Writer's licence?

Ans. As per Rules 21 and 22 of the West Bengal Registration (Deed Writers) Rules, 1999, the District Registrar is the competent person to cancel and suspend a Deed Writer's licence. The registering authority under whose direct control and supervision the licenced Deed Writers work, may recommend suspension of the licence to the District Registrar.

Que. 8 What are the fees to be charged by licenced Deed Writers?

Ans. For fees please check rule 30 of the West Bengal Registration (Deed Writers) Rules, 1999, which is available under "Rules, Acts, & Notification" section of wbregistration.gov.in.



1 **Part 6- Acquisition and Transfer of
Immovable Property by
NRIs/PIOs/OCIs/Foreign National
General Information**

Que. 1 How is the acquisition and transfer of immovable property by NRIs/PIOs/OCIs/Foreign Nationals regulated?

Ans. Instructions on acquisition and transfer of immovable property by NRIs/PIOs/OCIs/Foreign Nationals is guided by the RBI Guideline: “Master Direction *RBI/FED/2015-16/7 FED Master Direction No. 12/2015-16*” on 1st January, 2016 and subsequently amended from time to time. This Master Direction is available on the website of RBI at the url <https://rbi.org.in/scripts/NotificationUser.aspx?Id=10196&fn=5&Mode=0>.