

# THE REGISTRATION (KARNATAKA AMENDMENT) ACT 1980.

## ARRANGEMENT OF SECTIONS

Sections :

1. Short title and commencement.
2. Insertion of new section 80A.

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## STATEMENT OF OBJECTS AND REASONS

**Act 19 of 1980.-** The Audit parties of the Accountant General's Office during the course of audit of several Sub-Registry offices in the State during the last one or two years have pointed out instances of non levy/short levy/irregular remission of stamp duty and registration fee due to mis-classification of documents and mis interpretation of provisions of law relating to levy of stamp duty. Registration fee being complementary to stamp duty, whenever the levy of stamp duty is affected, it affects the levy of registration fees also. In most of the cases the observations of the Audit were found to be valid and the Inspector General of Registration and Commissioner for Stamps had to initiate steps for recovery of the deficit stamp duty from the concerned parties. However, for want of suitable provisions in the Indian Registration Act, 1908 enabling recovery of such deficit registration fee from the concerned parties as arrears of land revenue, it has not been possible for the department to recover it in most of the cases.

The Bill aims at insertion of a new section 80A in the Indian Registration Act, 1908 enabling the authorities to recover the amount as arrears of land revenue on a certificate issued by the Inspector General of Registration and Commissioner for Stamps.

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KARNATAKA ACT No. 19 OF 1980.

*(First published in the Karnataka Gazette Extraordinary on the Eleventh day of June, 1980)*

**THE REGISTRATION (KARNATAKA AMENDMENT) ACT, 1980.**

*(Received the assent of the President on the Eighth day of June, 1980)*

**An Act further to amend the Registration Act, 1908 in its application to the State of Karnataka.**

WHEREAS it is expedient further to amend the Registration Act, 1908 (Central Act 25 of 1908), for the purposes hereinafter appearing;

BE it enacted by the Karnataka State Legislature in the Thirty-first year of the Republic of India as follows :

**1. Short title and commencement.-** (1) This Act may be called the Registration (Karnataka Amendment) Act, 1980.

(2) It shall extend to the whole State of Karnataka.

(3) it shall come into force at once.

**2. Insertion of new section 80A.-** After section 80 of the Registration Act, 1908 (Central Act 25 of 1908), the following section shall be and shall be deemed to have been inserted with effect from the first day of April, 1972, namely:-

**"80A.- Recovery of registration fee not levied or short levied etc.-** (1) If on inspection or otherwise, it is found that the fee payable under this Act in relation to any document which is registered has not been paid or has been insufficiently paid, such fee may, on a certificate of the Inspector-General of Registration, be recovered from the person who presented such document for registration, as an arrear of land revenue. The certificate of the Inspector-General shall be final and shall not be called in question in any court or before any authority:

Provided that no such certificate shall be granted without giving such person,-

(i) an opportunity of being heard; and

(ii) an opportunity to pay the amount of fee found due from him.

(2) If on inspection or otherwise the Inspector-General of Registration finds that the amount of fees charged and paid under the provisions of this Act is in excess of that which is legally chargeable, he may, upon an application in writing or otherwise, refund the excess fee so charged and paid.

(3) Nothing in sub-sections (1) and (2) shall apply to instruments executed prior to first day of April 1972".

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