Powers-of-Attorney Act
A Brief Note

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CHAPTER I

1. THE POWERS OF ATTORNEY ACT 1882

(Passed by the Governor General of India in Council)
(Received the assent of the Governor General on 24th February, 1882)
An Act to amend the law relating to Powers-of-Attorney

Preamble

For the purpose of amending the law relating to powers of attorney

1. Short title

This Act may be called the Powers-of-Attorney Act, 1882.

Local extent, commencement — It applies to the whole of India (except the State of Jammu and Kashmir) and it shall come into force on the first day of May, 1882.

1A. Definition

In this Act, “Powers-of-Attorney” include any instrument empowering a specified person to act for and in the name of the person executing it.

2. Execution under power-of-attorney

The donee of a power-of-attorney may, if he thinks fit, execute or do any [xxx] instrument or thing in and with his own name and signature, and his own seal, where sealing is required, by authority of the donor of the power; and every [xxx] instrument and thing so executed and done, shall be as effectual in law as if it had been executed or done by the donee of the power in the name, and with the signature and seal, of the donor thereof.

This section applies to power-of-attorney created by instruments executed either before or after this Act comes into force.

3. Payment by attorney under power without notice of death, etc., good.

Any person making or doing any payment or act in good faith, in pursuance of a power-of-attorney, shall not be liable in respect of the payment or act by reason that, before the payment or act, the donor of
the power had died or become incompetent of unsound mind, or insolvent, or had revoked the power, if the fact of death, insolvency or revocation was not, at the time of the payment or act, known to the person making or doing the same.

But this section shall not affect any right against the payee of any person interested in any money so paid; and that person shall have the like remedy against the payee as he would have had against the payer, if the payment had not been made by him.

This section applies only to payments and acts made or done after this Act comes into force.

4. Deposit of original instruments creating powers-of-attorney
   (a) An instrument creating a power-of-attorney, its execution being verified by affidavit, statutory declaration or other sufficient evidence, may, with the affidavit or declaration, if any, be deposited in the High Court or District Court within the local limits of whose jurisdiction the instrument may be.
   (b) A separate file of instruments so deposited shall be kept and any person may search that file, and inspect every instrument so deposited, and a certified copy thereof shall be delivered out to him on request.
   (c) A copy of an instrument so deposited may be presented at the office and may be stamped or marked as a certified copy, and when so stamped or marked, shall become and be a certified copy.
   (d) A certified copy of an instrument so deposited shall, without further proof be sufficient evidence of the contents of the instrument and of the deposit thereof in the High Court or District Court.
   (e) The High Court may, from time to time, make rules for the purposes of this section, and prescribing, with the concurrence of the State Government, the fees to be taken under clauses (a), (b) and (c).

(f) 4[xxx]

(g) This section applies to instruments creating power-of-attorney executed either before or after this Act comes into force.

5. Power-of-attorney of married women
   A married woman, of full age, shall, by virtue of this Act, have power, as if she were unmarried, by a non-testamentary instrument, to appoint an attorney on her behalf, for the purpose of executing any non-testamentary instrument or doing any other act which she might herself execute or do; and the provisions of this Act, relating to instruments creating powers-of-attorney shall apply thereto.

   This section applies only to instruments executed after this Act comes into force.

6. Repealed by Act XII of 1891.

2. EXTRACTS FROM REGISTRATION ACT 1908,
REGISTRATION RULES (KERALA),
Kerala Registration Manual Regarding
Power of Attorney
(A) REGISTRATION ACT
OF PRESENTING DOCUMENTS FOR REGISTRATION

Section 32. Persons to present documents for registration:- Except in the cases mentioned in (Section 31, 88 and 89), every document to be registered under this Act, whether such registration be compulsory or optional, shall be presented at the proper registration Office.

(c) By the agent of such persons, representative or assign, duly authorised by Power-of-Attorney executed and authenticated in manner herein after mentioned.

33. Power-of-Attorney recognisable for purposes of Section 32:-
(1) For the purposes of Section 32, the following Powers-of-Attorney shall alone be recognised, namely:-
(a) if the principal at the time of executing the Power-of-Attorney resides in any part of India in which this Act, is for the time being in force, a Power-of-Attorney executed before and authenticated by the Registrar or Sub Registrar within whose district or sub-district the principal resides;

(b) if the principal at the time aforesaid resides in any part of India in which this Act is not in force] a Power-of-Attorney executed before and authenticated by any Magistrate;

(c) if the principal at the time aforesaid does not reside in India, a Power-of-Attorney executed before and authenticated by a Notary Public, or any Court, Judge, Magistrate, [Indian] Consul or Vice-Consul, or representative of the Central Government:

 Provided that the following persons shall not be required to attend at any registration office or Court for the purpose of executing any such Power-of-Attorney as is mentioned in clauses (a) and (b) of this section, namely:

(i) persons who by reason of bodily infirmity are unable without risk or serious inconvenience so to attend;

(ii) persons who are in jail under civil or criminal process; and

(iii) persons exempt by law from personal appearance in the court.

Explanation- In this sub-section, "India" means India, as defined in clause (28) of Section 3 of the General Clauses Act, 1897 (10 of 1897)

(2) In the case of every such person the Registrar or Sub Registrar or Magistrate, as the case may be, if satisfied that the Power-of-Attorney has been voluntarily executed by the person purporting to be the principal, may attest the same without requiring his personal attendance at the office or Court aforesaid.

(3) To obtain evidence as to the voluntary nature of the execution, the Registrar or Sub Registrar or Magistrate may either himself go to the house of the person purporting to be the principal, or to the jail in which he is confined, and examine him, or issue a commission for his examination.

(4) Any Power-of-Attorney mentioned in this Section may be proved by the production of it without further proof when it purports on the face of it to have been executed before and authenticated by the person or Court hereinbefore mentioned in that behalf.

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(B) REGISTRATION RULES (KERALA)

Rule 57. (i) When a Power- of- Attorney is executed before a Registering Officer he shall, after satisfying himself of the identity of the party and obtaining when necessary his left thumb impression against his signature authenticate it in the following form:

No. .................. of 20 .......

Executed in my presence (at .............) at (give exact hour and minute) ............. this day ........ of 20 by A.B., who is personally known to me/or whose identity is proved by

(signature of) C.D., (with addition) and

(signature of) E.F, (with addition).

Date: Seal

Note: To be filled in when the execution takes place at a place other than the Registering Office, eg., a private residence.

(ii) When a Power- of- Attorney which has not been executed before a Registering Officer is presented to him for authentication under the proviso to section 33 of the Act, the Registering Officer, shall if he attends himself at the private residence of the principal or if the principal appears in the office behind a purdah and is examined with the help of hammanmnee or a female attendant adopt the following form of authentication:

No. .................. of 20...... fee levied Rs. ........................

I certify that I have satisfied myself on examining at ........ on........ hours / this ........ day of 20 ........

(signature of) A.B. who is a Gosha lady with the aid of .......(Signature of C.D.) hammanmnee/female attendant (with addition) that this power of attorney has been voluntarily executed by the said A.B.; who purports to be the principal and who is personally known to me (or whose identity has been proved by (1) (EF) (Signature with addition) and

(2) (G.H.) (Signature with addition).

Station: Seal

Date: Seal with name and designation
(iii) In authenticating a Power-of-Attorney which occupies more than one sheet of paper, the seal and the signature of the Registering Officer shall be affixed to each sheet.

(iv) Every interlineation, blank, erasure or alteration in the body of a Power-of-Attorney which is authenticated and not registered shall, at the time of authentication, be detailed in a footnote added to the document below the endorsement or authentication and shall be signed by the Registering Officer even if the party himself has entered a similar note in the document. If there are no interlineations blanks, erasures or alterations in the body, the fact shall be noted. Interlineations, etc., in the authentication endorsement shall be initialed by the Registering Officer.

58. (i) If a document is presented for registration under a special Power-of-Attorney the power shall be retained and filed in the office with the following endorsement:

No. .......... of 20. ......

Presented with document No. .......... of 20. ....... of Book .......

volume ..........

Date: .......... Signature of Registering Officer

(ii) If a document is presented for registration under a general Power-of-Attorney, the power shall be returned with the following endorsement.


Date: .......... Signature of Registering Officer

(iii) When a document is presented for registration by a person entitled to present it and execution is admitted by an agent under a Power-of-Attorney; the following endorsement shall be made on the power, which shall be retained and filed, or returned, according as it is a special or a general power:

No. .......... of 20. .........


Date: .......... Signature of Registering Officer.

Note: Number required only in the case of a special power.

59. The endorsements prescribed in rules 57 and 58 may be written in English or in the language in which the Power-of-Attorney is written.

60. A power of attorney may be brought to a Registering Officer (1) for authentication, or (2) for registration, or (3) for both authentication and registration in the first case, he shall merely make the entry prescribed for authentication, in the second case, he shall register the power in the same manner as any other document, and in the third case, he shall first authenticate the power and then admit it to registration in the usual manner.

61. Although a power of attorney may be registered like any other instrument, it is not valid for registration purposes unless authenticated. When a Power-of-Attorney is brought to a Registering Officer by a person who does not understand the distinction between authentication and registration, the Registering Officer shall explain the difference to him and give him such information as may be necessary.

62. A Registering Officer is authorized to authenticate those Powers-of-Attorney which are executed for registration purposes. A Registering Officer shall accordingly, refuse to authenticate a power entirely unconnected with registration.

63. An abstract in the form given in Appendix III shall be retained of each Power-of-Attorney authenticated by a Registering Officer whether such power is general or special, registered or not registered. The abstract shall be signed by the Registering Officer, and shall be filed in a separate file with a serial number along with other powers retained under rule 58. The notes of interlineations, blanks, erasures and alterations written by the Registering Officer on the original power shall be copied verbatim in the abstract.

64. (i) A party who wishes to revoke a power of attorney granted by him for registration purposes being unable to obtain its surrender from its grantee shall apply by petition to a Registering Officer within whose jurisdiction such power was originally attested or was intended to operate, to have the same revoked

(ii) A fee of one rupee shall be levied on every such petition presented.
(iii) The Registering Officer shall on presentation of the petition satisfy himself as to the identity of the party presenting it in the manner provided in connection with the registration of documents.

(iv) Such petition shall be countersigned by the Registering Officer and filed in the office. The countersigned petition shall have the effect of revoking the Power -of- Attorney.

(v) The revoking petition shall contain a request to the Registering Officer that the revocation of the Power -of- Attorney be notified in the gazette. An advertisement to the effect on a separate paper shall form an enclosure to the said petition and the same shall be duly signed by the party.

(vi) The said notification in the Gazette shall be in the following form:

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<th>Year, Month and date of the power of attorney and attestation number with the name of the office in which it is attested</th>
<th>Name of the granter</th>
<th>Name of the Grantee</th>
<th>Local limits in which the power of attorney had force</th>
<th>Year, month and date of revocation</th>
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Station. Signature (in full) of applicant. Signature of Registering Officer

(vii) The Registering Officer shall send such notification duly signed by him to the Inspector General of Registration with a certificate of identification under sub rule

(iii) through the Registrar and Inspector General of Registration will cause to be published in the Government Gazette without delay.

(viii) The date on which the Gazette containing a revocation notification reaches a Registering Officer shall be regarded as the date of a revocation of the Power -of- Attorney in districts or sub districts other than that in which the revoking petition was attested.

(ix) No Registering Officer shall thereupon take any action on such revoked Power -of- Attorney.

(x) All the charges relating to the publication of such notification shall be borne by the party at whose instance it is published.

(xi) Each registration office shall maintain a register of all revocations of Power -of- Attorney. In this register shall also be entered the intimations of revocations if any received through Gazette and from the Registering Officers outside the State.

(xii) A petition containing a request to the Registering Officer that the revocation of the Power -of- Attorney be intimated to any other Registering Officer, shall be complied with.

(C) KERALA REGISTRATION MANUAL

Manual Order 221. (a) The wordings "single transaction" used in article 48 of the Kerala Stamp Act, will apply either to a single act or acts, so related to each other as to form only one judicial transaction. For e.g. when the principal authorizes his agent to do all acts necessary to complete a mortgage or sale of a particular property, it need be viewed only as single act.

(b) When the agent is authorized to do all things and to take all steps which may be necessary to complete the execution of a decree, it should be regarded as a general power as the acts to be done in the above connection are varied.

M.O. 222. The following extract from the Supreme Court Ruling (S) A.I.R. 1956 S.C. 35 (V. 43 C 10 Jan.) from Calcutta A.I.R. 1952 Cal. 815 (S.B.) 4th October 1955 regarding the nature and scope of powers of attorney executed in different capacities is reproduced below:

"When two persons join in executing a power of attorney, whether it comprises distinct matters or not, will open on whether the interests of
the executants in the subject matter of the power are separate or joint. Conversely if one person holding properties in two different capacities each unconnected with the other, executes a power in respect of both of them, the instrument should logically be held to comprise distinct matters.

When a person possesses both in personal capacity and a representative capacity such as trustee and there is a delegation of power by him in both those capacities, the position in law is exactly the same as if different persons join in executing a power in respect of matters which are unrelated. There being no community of interest between the personal estate belonging to the executants and the trust estate vested in him, they must be held to be distinct matters for purposes of section 5, the position is the same when a person is executor or administrator, because in that capacity he represents the estate of the deceased, whose personal is deemed to continue in him for purposes of administration.

A was the managing director of two companies which were acting as managing agents of several companies. He was also a director of a number of companies and has on occasions acted as liquidator of some companies as executor or as trustees of various estates. He executed a power of attorney by which he empowered two persons jointly and severally to act for him in his individual capacity and also as executor, administrator, trustee, managing agent, liquidator and all other capacities. Held that the instrument comprises distinct matters in respect of the several capacities of 'A' mentioned therein for purposes of section 5 of the Stamp Act and the instrument was held chargeable with the aggregate amount of duty payable if separate instruments were executed in respect of each of those capacities”.

But it should be remembered that unless distinct interest are clearly represented by the working of the documents, it may not be proper to view the power as falling under section 5 of the stamp Act. Since a matter outside the working of a document cannot influence its assessments.

484. Registrar may attest a power of attorney executed by a person residing in any part of his district.

485. The word ‘resides’ which occurs in sub-clause (a) of clause (1) of section 33 of the Indian Registration Act is nowhere defined in the Act itself but may fairly be interpreted by explanation 1 to section 20 of the Code of Civil procedure, which is as under:-

Explanation: - where a person has a permanent dwelling at one place and also a temporary residence at another place, he shall be deemed to reside at both places in respect of any cause of action arising at the place where he has such temporary residence.

486. Registering Officers should not attest powers of attorney the wording in which will lead to the inference that the principal is resident beyond the limits of their jurisdiction at the time of attestation.

487. (a) Every power to be attested must under section 33(1) 1 (a) of the Indian Registration Act be executed before the Registering Officer. The only exception to this rule is when a power of attorney is executed by a person exempted under the proviso to that section from attendance at a Registration Office for the execution of the power. [Rule 57(ii) of the Registration Rules].

(b) If by mistake, a principal has already signed a power his signature shall be obtained in the presence of the Registering Officer below the first signature and he shall be required to enter below the latter signature the date of the same.

(c) The date inserted in a power of attorney shall correspond with the date of its attestation when it is executed before a Registering Officer.

488 (a). When a power of attorney which has not been executed before a Registering Officer, is presented for authentication, the finger impression of the executant shall when necessary [Rule 73 (i) of the Registration Rules], be taken against the executants’s signature in the endorsement of authentication. Such thumb impressions need not be initialized and dated by the Registering Officer.

(b) When a finger impression is taken against the signature of an executant of a power of attorney under Rule 57(i) of the Registration Rules or under clause (a) of this Order, the impression shall also be taken in the Thump Impression Register.

489. (a) Whenever a Power-of-Attorney is executed by a person in more than one capacity as in the case of a person executing it for himself
and as guardian of his minor son, a second signature shall be obtained from the executant indicating his execution in his representative capacity, e.g: as guardian of the minor.

(b). In such cases, it is not necessary to bring out the dual capacity of the executant in the endorsement of attestation made by Registering Officers under Rule 57 (1) of Registration Rules.

490. (a) Every power of attorney attested or filed under Rule 58 of the Registration Rules, whether general or special, shall be assigned a serial number in continuous series terminable with each calendar year, which shall be noted above the endorsement of attestation or on the back of the power filed, as the case may be. The number assigned to the power as above, will be the number to be entered against column 1 of the abstract prescribed in Rule 63 of the Registration Rules and the consecutive number of such abstracts prepared, shall be entered in the heading against “consecutive number”. In the case of powers of attorney presented with duplicates, only one number should be assigned, the number of duplicates being noted under the number entered against column 1 of the abstract. The filing shall be done serially.

(b) When a power of attorney is attested at different times, a fresh abstract should be prepared and a fresh serial number entered in the endorsement for every separate attestation.

491. Powers of attorney presented for attestation and registration – Noting of time and fee in the endorsements. - Rules 60 of the Registration Rules specifically lays down that whenever a power of attorney is presented for attestation and registration, Registering Officers shall first authenticate and then admit it to registration in the usual manner. Since it is evident that an unsigned instrument cannot be formally presented for registration, such powers have to be attested first, and then only presented and admitted to registration. The procedure to be followed in such cases is to complete the steps in regard to attestation first, return it for formal presentation and thereafter follow the procedure for registration of documents. As one procedure precedes the other it will not be correct to enter the same time in hours and minutes, in both the endorsements. The time denoted in the presentation endorsement must necessarily be

later than that given in the attestation endorsement. Again as regards the noting of fees, each item of fee should be denoted after the serial number thus:

“Number…… Of……………. 19……………… fee …………………
Rupees ……………

Executed in my presence, etc.”. Fees realized for purposes of registration as distinguished from attestation, need alone be entered in the endorsements of presentation. Separate receipts should also be issued for the attestation fee and registration fee realized.

492. For the purpose of Rule 58 (i) of the Registration Rules a special power is one by which the agent is authorized to act in a single office. Accordingly a power by which the agent is authorized to appear in more than one office should for the purpose of Rule 58 (ii) of the Registration Rules be deemed to be general power.

493. When a power has been attested by an officer and there is nothing on the face of it to show that it has not been properly attested, it shall be accepted and acted upon by the receiving officer. Any defect in the procedure of the attestor officer, e.g., omission to affix the seal or the date, is not a valid ground for refusing to accept the power.

494. An endorsement by a Registering Officer on a power of attorney shall be so made, as to leave a margin on the left hand side in the front and on the right hand side at the back of the paper, so as to avoid the entries being hidden by the butts of the file-book when the powers are pasted in the latter.

495. Vakkalathu attested by a Registering Officer under the Civil Procedure Code, shall find no place in the office records. They require no fee; nor shall the seal be applied to the attestation.

496. A document executed by an agent on behalf of a principal including in that category, documents which purport to be executed by principals and are signed by the agents on behalf of such principals as well as those which purport to be executed by agents, as such on behalf of principals and are signed by the agents may be accepted for registration without requiring the production by the agent, of a power of attorney attested as prescribed by section 33 of the Indian Registration Act.
497. Power of attorney executed out of India —— A power of attorney executed out of India shall not be recognized unless it has been authenticated by one of the officers mentioned in sub-clause (c) of section 33 (1) of the Indian Registration Act. A power attested by a Registering Officer in Jammu and Kashmir cannot, therefore, be accepted and acted upon for registration purposes in the Kerala State.

498. When an agent appears to admit execution of a document, Registering Officer shall satisfy himself by inquiry of the agent that the executant is alive. (No deposition need ordinarily be recorded in such a case). A declaration in Form No. 10 may, if deemed necessary, be recorded from the agent to the effect that the principal is still alive and that the power of attorney is still in force. Each such power shall have a separate declaration and each declaration shall be headed by the year and number of the documents.

499. When a person holds a power of attorney executed by more than one person for registering documents executed by the principals, collectively or individually, there is no objection in recording admission from the same power holder for the documents executed by any set of persons included in those who executed the power of attorney.

500. If a new Sub-Registry Office is opened within the jurisdiction of a Sub-Registry Office at which the holder of a power of attorney has been authorized to present documents, the same power of attorney should be recognized by the new office also.

501. Even though a principal has already executed a power of attorney in favour of an agent for presentation, etc. of documents for registration, he is at liberty to present and admit execution of documents by himself if he so chooses.

502. Revocation - (a) (i) A power of attorney may be revoked by the principal as laid down in Indian Registration Rule 64;
(ii) the ordinary rule of law is that when one of the joint executants of a power of attorney dies, the power is determined in toto. An agent authorized by a power of attorney, has no authority to present a document for registration after the death of the principal.

(iii) But in cases, where a power jointly executed by one or more persons contain an express provision that the power is not intended to be determined by the death of one or more of the executants, the power will hold good even after the death of one of the executants.
(iv) A power of attorney executed by two or more persons in favour of an agent to act on their behalf, jointly and severally can be revoked by any one of them in the manner prescribed in Rule 64 of the Registration Rules. The effect will be that it is determined by such revocation and no Registering Officer can take any action on such cancelled power of attorney. After such revocation the agent cannot be regarded as a person duly authorized by a power of attorney to present a document for registration. The Registering Officer is under no legal duty or obligation to ascertain that the other executants whether they are agreeable to the application for revocation being acted upon.

(v) It is open to a number of persons to join together and execute a Power of Attorney authorizing a person to set for them all jointly or severally. In the case of such a power of attorney the death of one or more of the executants would put an end to the power conferred on the agent to act as the representative of the surviving executants in any of their joint representative of the surviving executants in any of their joint transaction. But the power of attorney to act as the representative of the surviving executants in respect of their several transactions will not be affected if there is an express provision in the power to that effect as detailed in Order 502 (a) (iii)

(b) When there is a change in the personnel of the trustees of a church, documents executed by the new trustees cannot be registered on the strength of a general power of attorney executed by the old trustees as in the case of joint stock companies, the body acting is a continuing one having perpetual succession and common seal. A trustee, on the other hand is only a person on whom confidence is reposed and it is the personal equation that is foremost and prominent.

(c) When a power of attorney contains no authorization to make a declaration with regard to a transfer of registry, the fact that no such declaration is recorded due to want of such an authorization, shall be
recorded on the declaration portion of the pokkuvaravu and dated and signed by the Registering Officer.

(d) A power of attorney legally attested or registered before the date of enforcement of Indian Registration Act in the erstwhile Travancore-Cochin (1st day of April 1951) is not in validated through such enforcement.

503. Register of powers of attorney- A register of powers of attorney shall be maintained in all Registration Offices in form shown below in which particulars of the powers of attorney presented in connection with the registration of documents and returned, shall be entered, acknowledgements of the agents being obtained in the appropriate column of the register, in token of such return.

Form of register of powers of attorney presented and returned

<table>
<thead>
<tr>
<th>Date of Presentation</th>
<th>Power No. Year and Name of Office</th>
<th>Registration No of Document with which presented</th>
<th>Date of return of power</th>
<th>Signature of Presentant in token of receipt back the power</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>2</td>
<td>3</td>
<td>4</td>
<td>5</td>
</tr>
</tbody>
</table>

504. File of powers of attorney.- (a) In each Registration Office, a file shall be maintained in which shall be filed in the chronological order in which each pair is received or prepared:

(1) Powers of attorney presented under Rule 58 (1) of the Registration Rules.

(2) Abstracts of powers of attorney prepared under Rule 63 of the Registration Rules.

(3) Translation filed under Rule 22 (ii) of the Registration Rules.

(4) Commission orders and the accompanying sets of interrogatories and replies referred to in Order No. 296 (a).

(5) Covering letters received from officers of functionaries mentioned in Section 88 of the Indian Registration Act, 1908, and similar letters received from persons exempted from personal appearance under other enactments, and

(6) Depositions forwarded by commissioners.

505. (a) These papers shall be assigned serial numbers in the order in which they are filed, the serial numbers running by calendar years.

(b) The papers filed in butt-file shall be assigned page numbers also, the serial numbers running separately for each file.

506. "Officers who prepare and examine the abstract of powers of attorney as stipulated in Rule 63 of the Registration Rules, shall sign the abstract after writing their name, and designation as follows:-

Prepared by: Name| Designation
Examined by: Name| Designation

507. (a) A certified copy of a special power of attorney filed under Rule 58 (1) of the Registration Rules or of an abstract of a power of attorney maintained under the Rule 63, shall not be granted to a person other than the principal or the agent concerned or their representatives.

(b) Copies of extracts of special powers shall be granted only on the requisite non-judicial stamp papers based on the stamp duty chargeable on the original power of attorney.

508. Register of revocation of powers of attorney.- The register of revocation of powers of attorney referred to in Rule 64 (xi) of the Registration Rules shall be maintained in every office, in Form No. 12. The entries in this register shall be attested with date by the Registering Officer.

509. (a) Revocation of powers of attorney notified in the Gazette or intimated by Registering Officers shall also be entered in the above register by such officers, within whose jurisdiction the power was in force. In such cases, column 14 of the register shall also show the name of the office effecting a cancellation and the date of receipt of the information shall be shown in the remarks column. The intimations of revocation received shall be filed in a separate file after endorsing the word “filed” by the Registering Officer under his full signature, designation and date".
(b) The parties shall ascertain from the Registering Officer the Gazette notification charge for canceling a power of attorney and shall themselves, remit the amount directly into the treasury to the credit of the Government Press under the appropriate head of account. To ensure the correctness of the head of account such chalans are to be counter-signed by the Registering Officers, The Chalan together with the petition for cancellation of the power shall then be presented to the Registering Officer.

The notification shall be forwarded to the Inspector General of Registration through the Registrars in duplicate. The certificates of identification referred to in Rule 64 (vii) of the Registration Rules shall be in a separate paper and not endorsed on the notification. In identifying the applications, the same procedure laid down for identification of parties to documents shall be followed and shall be recorded at the foot or on the reverse of the application.

510. Powers of attorney not duly stamped are inadmissible in evidence- A power of attorney that is not duly stamped, is not admissible in evidence as per section 34 of Kerala Stamp Act and hence shall not be accepted and acted upon by a Registering Officer in connection with any registration procedure, procedure as per the Stamp Act in regard to unstamped or deficiently stamped instruments should be followed, if such powers are produced. Informal presentation of documents and crediting the fee to account has to be resorted to in cases where presentation procedure is involved. Formal presentation and recording of admission shall be allowed only after getting such powers either duly certified or on realization of deficiency and fine, as contemplated in proviso (a) to section 34 of the Kerala Stamp Act.

511. Section 19 of the Kerala Stamp Act is a special provision which provides for the payment of duty in this State in instruments of the nature described in any article in the schedule and relating to any property situate or any matter or thing done or to be done in the State of Kerala which are executed out of the said State and subsequently received in the State. The above provision lays down that the amount of duty chargeable on such instruments shall be the amount of duty chargeable under the schedule on a document of the like description executed in the State of Kerala, less the amount of duty, if any, already paid on such instrument in any other State in India. Accordingly a power of attorney falling under article 43 (c) of the schedule to Kerala Stamp Act, is drawn up on a stamp valued Rs.10 of Calcutta (Bengal State) and executed in that state is received in this state, it would require a duty of Rs.10, to make up the duty of Rs.20 payable in this state. If for instance, a power of the above description drawn up on a stamp worth Rs.20 of Bombay state and executed in that state, is received in this state, it need not be stamped at all with the duty prescribed in the schedule.

512. Penalty will have to be levied on the instruments referred to in section 19 of the Kerala Stamp Act, if such instruments are impounded by registering Officers on the ground that they are not duly stamped.

513. When powers of attorney are to be attested- A power of attorney shall be authenticated as laid down in Rule 61 of the Registration Rules, only when it is for “registration purposes”. A power of attorney is deemed to be for “registration purposes” only when it authorizes the agent to present and or admit execution before Registering Officers, of documents executed by the principal.

1) When a power of attorney authorises the agent to present documents executed in favour of the principal and when powers authorises the agent to present applications under S.73 of the Registration Act, the powers shall be considered as relating to Regn. purposes and should invariably attested.

2) It is also ordered that powers authorising agents to present appeals under S.72 of Regn. Act should also be treated as powers for Regn. purposes in view of the fact that Rule 196(1) of the Kerala Regn. Rules permits the recognition of the power duly attested as mentioned in S.33 of the Regn. Act for this purpose.

(Please note 513 of the Kerala Registration Manual should be considered to have been modified to this extent as per order No. Ins-3-39865/71 dt. 15-1-72 of the I.G.R.)
### Appendix III
(RULE 63)

**Abstract of Power-Of-Attorney**

<table>
<thead>
<tr>
<th>Special / General</th>
</tr>
</thead>
</table>

<table>
<thead>
<tr>
<th>Consecutive Number</th>
<th>Stamp</th>
<th>Date of execution</th>
<th>Date of attestation</th>
</tr>
</thead>
<tbody>
<tr>
<td>(1)</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>(2)</td>
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<td>(3)</td>
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<td></td>
</tr>
<tr>
<td>(4)</td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

1. No. ........... of ........... 20 ...........
2. Name of the principal executing the power with addition
3. Name of attorney, with addition
4. Names of persons if any, who identified the principal with addition
5. Nature of power
6. Notes of interlineations, etc., under Rule 63.
7. How attested
   - On the execution of the power
   - On the Registering Officer’s personal examination
   - On the Commissioner’s report
8. If also registered
   - Registered as No. ...... of 20 ....... of Book ...... volume ...... Pages ...........

**Note:** When a power is attested and registered at the same time, columns 4 to 6 need not be filled up.

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**FORM NO. 10**
(Order No. 498)

Before the Sub Registrar .......

On the ........... th day of ........... 200 I, ...........

S/o/D/o/W/o .......... (House) .......... (Village), .......... (Desam/Muri/Kara) firmly declare that the Principal of the Special/General Power of Attorney is still alive and the Power of Attorney is not cancelled and is still in force to the best of knowledge and belief.

Signature of the Presentant

Relates to Document No. ....... of 200 ...... of Book ......

Station ............

Date ............

Signature of the Sub Registrar

---

**FORM No. 11**
(Order No. 503)

Register of Powers of Attorney Presented in Connection with Registration of Documents and Returned to the Party in Sub-Registrar’s Office .......

<table>
<thead>
<tr>
<th>Date of presentation</th>
<th>Power No. and name of office</th>
<th>Registration number of document with which presented</th>
<th>Date of return of power</th>
<th>Signature of the presentant in token of receipt back of the power</th>
<th>Dated initials of Sub-Registrar</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>2</td>
<td>3</td>
<td>4</td>
<td>5</td>
<td>6</td>
</tr>
</tbody>
</table>
CHAPTER II

NOTES ON ‘POWERS OF ATTORNEY ACT’

1. Note to Section I of the Act  A ‘power-of-attorney’ means a formal instrument by which one person empowers another to represent him, or act in his stead, for certain purposes, usually in the form of a deed poll, and attested by two witnesses. The donor of the power is called the principal or constituent; the donee is called the attorney or agent.

1A. Note to Section 1A of the Act (i) Power of Attorney is defined in Section 1A of the Power of attorney Act 1882.

(ii) “Powers of Attorney” include any instrument empowering a specified person to act for and in the name of person executing it.

It is also defined in Section 2(p) of Kerala Stamp Act 1959 thus:

"Power of Attorney” includes any instrument (not chargeable with a fee under a 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.

It is a delegation of authority in writing by which one person empowers another to act on his behalf. Where one is authorised in writing, on behalf of another, and in his name, to do a lawful act, that is an appointment of an attorney within the meaning of the stamp Act.

The Agent is not entitled to exercise his powers for his own benefit e.g. draw cheques on the former’s account to pay his own debts.

A Power of Attorney enables the Attorney not only to do lawful things on behalf of the principal so as to find the latter but also to use latter’s name in the instrument executed by him as the attorney.

(iii) A Power of Attorney holder and an Agent defined by Sec. 182 of Contract Act.” - An “agent” is a person employed to do any act for another or to represent another in dealings with third persons. The person for whom such act is done, or who is so represented, is called the “principal”.

FORM No. 12
(See. No. 309)

Register of revocation of powers of attorney of the Office of...
Any person competent to contract can appoint an Agent. A power of Attorney can be executed by a person capable of entering into a contract but no person who is not the age of majority or and of unsound mind can become an agent so as to be responsible to his principle according to the provisions of the contract act.

(iv) Special and General Power of Attorney

A Power of Attorney can be executed jointly by a number of persons as the principals. It may also be executed in favour of one person or a number of persons as the attorney or attorneys and it is desirable to state whether the donees (Agents) will act jointly or severally and jointly.

The instruments of Power of Attorney are classified into two categories.

Special Power of Attorney: -

A Power of Attorney in regard to “a single transaction” is known as a Special Power of Attorney. Confers on the agent the authority to act in a single or specified transactions in the name of the principle.

“A single transaction” used in various clauses must be taken to apply either to a single act or to acts so related to each other as to form one judicial transaction. (Venkatramana Aiyas N.G. Narasinga Raw AIR 1916 Mad 601 (602-603).

The wordings “single transaction” used in article 44 of the Kerala Stamp Act, will apply either to a single act or acts, so related to each other as to form only one judicial transaction. For e.g.: when the principal authorizes his agent to do all acts necessary to complete a mortgage or sale of a particular property, it need be viewed only as a single act. (Manual Order 221 (a))

General Power of Attorney: -

A power authorizing the attorney to act generally or in more than one transaction in the name of the principle is known as a General Power of Attorney.

When the agent is authorised to do all things and to take all steps which may be necessary to complete the execution of a decree, it should be regarded as a General Power as the acts to be done in the above connection are varied. (Manual Order 221 (b))

2. Note to Section 2 of the Act

(i) A holder of a power-of-attorney or an agent can not go beyond the principal. If it is found that there is a serious doubt as to whether the principal may have authorised in a ‘normal state of mental frame’ or mind which would give him/her independent disposition and thinking power so as to exercise control over the agent, then such ‘power-of-attorney’ becomes worthless and null & void from the legal angle. [Mahendra Pratap Singh & Anr. v. Smt. Padam Kumari Devi, A.I.R. 1993 All. 143].

(ii) In circumstances, when the principal has become old, weak, mentally infirm/incapable, and not in a position to have independent disposition and thinking power, continuing to act on such power of attorney will be unethical & immoral on the part of the agent and would amount to fraud, cheating, misappropriation & criminal breach of trust. It would cease to have validity in law. [Mahendra Pratap Singh & Anr. v. Smt. Padam Kumari Devi, A.I.R. 1993 All. 143].

(iii) By virtue of the principal being not in a position to reflect or deposite on the validity or bona fide of a power of attorney before the court of law due to old age, weakness, mental infirmity or incapacity, the credibility of such an instrument becomes worthless, in the eyes of law. [Mahendra Pratap Singh & Anr. v. Smt. Padam Kumari Devi, A.I.R. 1993 All. 143].

(iv) A power of attorney holder cannot give evidence on behalf of the Principal. According to Order 32, Rule 15 of C.P.C. the general principals relating to a suit by or against a minor would also apply to persons of unsound mind or mentally infirm in capable. In this regard, a suit on behalf of such person may be filed by the next of guardian or friend but by leave and an order of a court of law. [Mahendra Pratap Singh & Anr. v. Smt. Padam Kumari Devi, A.I.R. 1993 All. 143].

(v) If the principal is suffering from mental infirmity or incapacity to such an extent that he/she can neither comprehend/safeguard his/her assets and properties nor can take accounts from the agent or enable the agent to do so, then such ‘power of attorney’ is worthless. Consequently, the relation between such principal and agent is non-existent and treated as unforceable in the eyes of the law. [Mahendra Pratap Singh & Anr. v. Smt. Padam Kumari Devi, A.I.R. 1993 All. 143].
(vi) Where from the language of a general power of attorney, it is immaculate clear that the intention is to confer such power which is “absolutely unqualified” and it doesn’t express any “limitation or restriction”, then it must be read or held in the same manner. [Syndicate Bank, Bangalore v. I.K. Amita & Ors.; A.I.R. 1985 Karn. 213].

(vii) It was held that a power of attorney may also need judicial interpretation of the facts & circumstances of each case and a legal look at the “manner & purpose” of the principal giving the power to the agent so as to “fathom the yardstick” of the power. The principles enunciated for proper construction of a power of attorney were:

(a) Only in case of ambiguity, the operative part of the instrument is controlled by the recitals. The underlying fact/point is that “only in case of ambiguity, and not otherwise shall this principle be applied or referred to.

(b) When the general words follow a particular set of a acts, the role of the former is restricted to what is necessary/essential for the proper execution/performance of such particular acts. [Syndicate Bank, Bangalore v. I.K. Amita & Ors.; A.I.R. 1985 Karn. 213].

(viii) A power of attorney holder who has necessary power to sale properties i.e. execute sale and convey proper title to the purchaser, of the executant to discharge his debts by applying sale proceeds of the scheduled property binds the executant to perform the obligations arising out of such contractual deal. It was held that in case of an auction sale, if the bidder fails to deposit balance of the amount by the stipulated date, he is not entitled to “specific performance” of the contract. However, consequently his right to get the refund is not forfeited. [Doddarajappa v. Ven Koba Rao; A.I.R. 1986 Karn. 70].

(ix) A duly ‘authorised agent of a partner is precluded from signing on behalf of the partner an application u/s 26 A of the Income-tax Act, for registration of the firm. The applicant has to do it “personally” as per Rule 6 of the Income-tax Rules.

(x) Another exception is in case of “application for letters of administration” when the applicant has to execute a ‘personal bond’.

3. Note to Section 3 of the Act
   (i) If the power-of-attorney holder exceeds his limits as per the power granted to him, by the instrument, then the provision of ‘indemnity’ in case of an act done in good faith does not apply, even if he was unaware of the determination of his power in consequence of revocation of power by or death/insolvency of the principal.

   (ii) However, when the power-of-attorney in favour of the counsel ceases due to the death of the party, he should get fresh power-of-attorney from his widow, if he desires to act as such and also, if the widow so desires.

4. Note to Section 4 of the Act
   According to Curzon’s Dictionary of Law, 4th Edn., First Indian Reprint 1994, ‘affidavit’ means a written statement, sworn or affirmed, usually before a commissioner for oaths, Notaries, Magistrates etc., in the name of the deponent. Statement on affidavit can be generally subjected to cross-examination [Order 19(Rule 6) of C.P.C.]. However, the English law generally does not allow its submission to cross-examination. The motive behind this exercise is to add “authoritative sanctity” to the subject-matter of the statement.

5. Note to Section 5 of the Act
   Earlier, a married woman though a minor could appoint an attorney on her behalf u/s 5 of this Act, but after the Amendment Act of 1982, the concept of ‘full age’ has been introduced, i.e. she must be a major above the age of 18 years.

6. STAMP DUTY
   Stamp Duty on Power of Attorney is payable under Article 44 of Kerala Stamp Act (Schedule)

Schedule 44. Power of Attorney (as defined by Sec. 2 (p) not being a proxy)

(a) When executed for the sole purpose of procuring the registration of one or more documents in relation to a single transaction or for admitting execution of one or more such documents Twenty five Rupees
(b) When authoring one person or
more to act in a single transaction other
than the case mentioned in clause (a).

(c) When authoring not more than 5
persons to act jointly and severally in
more than one transaction or generally

(d) When authoring more than 5 but
not more than 10 persons to act jointly
and severally in more than one transaction
or generally

(e) When given for consideration and
authorizing the attorney to sell any
immovable property

(f) When authorizing a person other
than his father, mother, wife or husband,
son, daughter, brother or sister to sell
immovable property situated in Kerala

(g) In any other case

Fifty Rupees

One hundred and
Fifty Rupees

Five hundred Rupees

The same duty as
conveyance (No.21 or 23)
for the amount of the
consideration

The same duty as a conve
yance (No.21 or 22 as the
case may be) for the amount
of consideration/estimate

Rupees One hundred and
fifty for each persons
authorized

Note: I – For the purpose of this article more persons than one
belonging to the same firm shall be deemed to be one person.

Note: II – The term ‘registration’ includes every operation incidental
to registration under the Registration Act, 1908.

Note: III – Art 44 (a) & (b) – special power of attorney granted
for procuring the registration of a document and authorizing to execute
application for Transfer of Revenue Registry shall be levied the
aggregate amount of S.D. under Act 44 (a) & (b) (Review of
Inspection Reports - 1960).

7. Clause (a) of Art. 44 of KSA: This clause refers to a Power of
Attorney for the sole purpose of procuring registration. A special power
of attorney appointing an agent for the purpose of admitting execution
and completing registration in respect of a deed of a sale, registration of
which is compulsory, falls under Art.44(a) is liable to a duty of Rs.25.
The Power of Attorney must be authenticated by the Sub Registrar.

It does not refer to a Power of Attorney empowering the person to
execute a document.

The expression ‘a single transaction’ in the Article applies either to a
single Act or acts so related to each other as to form one Judicial
transaction such as all the acts necessary to perfect a Mortgagee or sale
of particular property (38 Mad 134).

A Power of Attorney authorising the agent to present a document
and admit execution of the Principle (registration purpose) and to deliver
it after registration to a third person would be liable to duty under Art.44
(a), in as much as the delivery of the document is incidental to registration
by virtue of Sec. 61 of the Registration Act.

Clause (b) of Art.44 of KSA: Article 44 (a), K.S Act 1959 refers
to single transaction for effecting the registration of a document, while
Art. 44 (b), refers to any other kind of single transaction. A Power of
Attorney authorising the agent to execute and register a document shall
not be authenticated.

Person Executing: An agent who executes a document under a
Power-of-Attorney is a person executing. If ‘B’ gives ‘A’ a Power-of-
Attorney to execute a document on his behalf, ‘A’ may present it for
registration and the Power-of-Attorney does not require authentication
under Section 33 of the Registration Act. Section 33 does not apply
when the document is presented by the executant; and a person who has
executed a document as an agent is as far as the Registration Office is
concerned the actual executant and is entitled to present it for registration.
( 1927. 55 IA 81, 55 Cal. 582, 108 I.C 342, (28) APC 38.)

The agent, on behalf of the principal, may sign declarations
u/s of Land Reforms Act and forms relating to Transfer of Revenue
Registry Act,
As the authorisation in the matter of transfer of Revenue Registry is entirely unconnected with registration of a document, such powers of attorney have to be construed as falling under Art. 44(a) & 44(b) leviable with an aggregate duty of Rs 25+50.

Clauses (a) and (b) is generally known as Special Power of Attorney and Clauses (c), (d), (g) is known as General Power of Attorney.

**Clause (e) of Art. 44 of KSA :** A Power of Attorney authorising the agent generally comes under this clause. Stamp Duty for a Power of Attorney is determined by the number of persons appointed and the powers are delegated to the agent. A single stamp will be sufficient for a General Power of Attorney executed by several persons provided there is community of interest among them with regard to the subject matter of the instrument (9Mad.358, 15 Mad.386). If there be no community of interest, the instrument should be stamped with the aggregate of the duties for as many instrument as there are executed (2MLJ 178).

A Power of Attorney authorising the agent to present application for the execution of a decree, to realise amount due to the decree holder, to compromise the claim and to do all other acts relating to the execution of the decree, that is to say, to do all things and take all steps necessary to complete the execution of a decree is a General Power of Attorney (24, MLJ 180).

A Power-of-Attorney under this clause (i.e. General Power-of-Attorney) should be authenticated if the agent is authorised to present a document executed by the principal and to admit execution.

Power-of-Attorney authorising certain persons to sign akbari permits on behalf of the executant. Held that the document was liable to duty of Rs.5/- under Art. 50(C), Now Art. 48 (d) of Indian Stamp Act and 44 (C) of KSA. The power was to sign in a single class of transactions, not a single transaction (Mad. Board’s Pro. No. 227, 29th May 1895).

**Article 44 (E) of KSA:** This Art. is intended, to provide against evasion of duty by effecting a transfer for consideration by what is inform only a Power of Attorney. A Power of Attorney when it is drawn for a purpose like this, will pay duty equal to the duty payable in respect of the conveyance of the property under Art. 21 or 22. No surcharge duty is needed for this Power of Attorney.

**Clause (f) of Art. 44 of KSA:** This is a newly inserted clause, When authorising a person other than his father, mother, wife or husband, son, daughter, brother or sister to sell immovable property situated in Kerala will pay duty equal to the duty payable in respect of the conveyance of the property under Art.21 or 22 for the amount of consideration or estimate. No surcharge duty is needed for this Power of Attorney. When a sale deed is effected by such a power of attorney full duty shall be paid under article 21 or 22 as the case may be.

**Clause(g) The definition of attorney in Sec(2p) of KSA and the classification of such powers in Art.44 makes it clear that in computing the Stamp Duty payable on a Power-of-Attorney legislature takes no account of the members executing the power. It is the number of agent appointed and the powers of such agent which determine the amount of stamp duty.**

When executed in favour of more than one person it is desirable to state whether the donees will act jointly or severally and jointly.

**8. Promise in Power-of-Attorney to pay remuneration to agent:**

The addition to a Power-of-Attorney of a clause by which the executant promises to pay the agent a specific remuneration does not constitute a “distinct matter” (within the meaning of Section 5 of the Stamp Act). And does not become liable to additional duty. *C.P Stamp Manual Page 19.*

**8. Joint and Distinct Matters**

Where by a Power of Attorney executed by 13 persons, agents were appointed to manage their personal affairs jointly and severally and to conduct, manage and carry on their business, it was held that there was community of interest so far as the management of the joint business and the property of all concerned but no such community of interest in respect the management of the separate property of each of the 13 persons and hence the document provided for 14 distinct act of authorisation or matters.

A deed cancelling a Power of Attorney is chargeable to duty under Article 15.

10. The Kerala Stamp Rules, 1960

Under Rule 10 of KSR – 1960 read with Appendix I & II to those Rules, a power of attorney has to be stamped either with an engraved stamp or by the affixation and impressing of a label on it by the proper officer.

11. Registration

Under the provisions of Registration Act, 1908, an instrument of power of attorney is not compulsorily registerable. Yet the court is not bound to presume its genuineness unless it is registered. (Sec. 32 and 33 of Evidence Act)

The principal can get the power of attorney registered at a place other than the place where he resides. (Sardar Bir Singh U. Nood Ahmed A.I.R. 1972 Gauh.)

12. Authentication For Registration Purpose.

Power of Attorney need not be attested or registered; but if it gives authority to present a document for registration under Sec. 32 of Registration Act, it must be executed before and authenticated by, as per the provisions of sec. 33 of Registration Act, the Registrar, or Sub Registrar. or where the Registration Act is not in force, before any Magistrate, or if it is executed outside India, before a Notary Public, or any court of Judge, Magistrate, Indian Consul or Vice Consul.

The power of attorney for the purpose of registration must be authenticated by the Sub Registrar where the Registration Act is in force.

In Rule 60 it is specially laid down that Registering Officers shall first authenticate the power if so required and then admit to registration in the usual manner. The time denoted in the presentation endorsement must necessarily be later to that given in the attestation endorsement. Separate receipts should also be issued for the attestation fee and registration fee realized (R. of I.R. 1961).

13. Duration of a Power of Attorney

The operation of a power of attorney may be terminated in a variety of ways as mentioned below:

(a) If the instrument is expressed to be operative only for a fixed period, termination by effluxion of time.
(b) If the instrument is given for the express purpose of carrying out specified transactions, termination by completion of such transactions.
(c) Revocation by express and formal act on part of the donor.
(d) Where such a charge occurs as to the principal that he can no longer act for himself, the agent whom he has appointed can no longer act for him including by death, lunacy or insolvency of the donor.
(e) Death of one of the parties to a joint power.
(f) Renunciation by or disability of the attorney


A file shall be maintained in which shall be filed in chronological order in which each paper is received or prepared.

1) Powers of Attorney presented under Rule 58(1) of the Registration Rules.
2) Abstract of Powers of Attorney prepared under Rule 6(3) of Regn.Rules.
3) Translations filed under R 22(11) of Registration Rules.
4) Commission orders and accompanying sets of interrogatories and replies referred to in order No.296(a)
5) Covering letters received from officers of functionaries mentioned in Sec. 88 of Indian Registration Act 1908 and similar letters received from persons exempted from personal appearance under other enactments and
6) Depositions forwarded by commissions.
CHAPTER III

1. ശക്തമണി വോക്കറ്റ് ആന്ത്രി, 1882

(1882 വി ഓപ്പസ്റ്റ് മോണ്ടൂണി)

(1882 - ഏക 7-30 ശതകം)

(1882 മോണ്ടൂണി, 24)

ശക്തമണി വോക്കറ്റ് വ്യക്തികളുടെ വിവിധ പ്രത്യേകതകളും ല്യൂന്റികൾക്കും പ്രാധനം പിരിഞ്ഞ് പിരിഞ്ഞ് നിലകൊള്ളുന്നതാണ്. 

1. വിവിധകല ശതകത്തിൽ 1882 വ ശക്തമണി വോക്കറ്റ് ആന്ത്രി, പിന്നം തിരിച്ചു പറയുന്നു:

എന്നിപ്പോഴേക്കാൾ 1882 വാസ്തവപ്രതിഫലം വോക്കറ്റ് ആന്ത്രിയുടെ പ്രാധനം വ്യക്തികളുടെ പ്രാധനം പിരിഞ്ഞ് വ്യക്തികളുടെ പ്രാധനം പിരിഞ്ഞ് നിലകൊള്ളുന്നതാണ്.

2. ശക്തമണി വോക്കറ്റ് നിലന്ദാനായ വിദ്യാഭ്യാസം - ശക്തമണി വോക്കറ്റ് വ്യക്തികളുടെ വിവിധ പ്രത്യേകതകളും ല്യൂന്റികളും പിരിഞ്ഞ് പിരിഞ്ഞ് നിലകൊള്ളുന്നതാണ്.

3. മിഡിയാമിനിയോൺ വോക്കറ്റ് ആന്ത്രിയുടെ ശയന മണി മണി മണി - അവ വോക്കറ്റ് വ്യക്തികളുടെ വിവിധ പ്രത്യേകതകളും ല്യൂന്റികളും പിരിഞ്ഞ് പിരിഞ്ഞ് നിലകൊള്ളുന്നതാണ്. 

4. ശക്തമണി വോക്കറ്റ് വ്യക്തികളുടെ പ്രാധനം പിരിഞ്ഞ് നിലകൊള്ളുന്നതാണ് -
(a) ബഹുഭാഷാ ശാസ്ത്ര വോക്കറ്റ് ആന്ത്രി (വിദ്യാഭ്യാസം) വ്യക്തികളുടെ വിവിധ പ്രത്യേകതകളും ല്യൂന്റികളും പിരിഞ്ഞ് പിരിഞ്ഞ് നിലകൊള്ളുന്നതാണ്.

(b) മിഡിയാമിനിയോൺ വോക്കറ്റ് ആന്ത്രി വ്യക്തികളുടെ വിവിധ പ്രത്യേകതകളും ല്യൂന്റികളും പിരിഞ്ഞ് പിരിഞ്ഞ് നിലകൊള്ളുന്നതാണ്.

(c) മിഡിയാമിനിയോൺ വോക്കറ്റ് ആന്ത്രി വ്യക്തികളുടെ വിവിധ പ്രത്യേകതകളും ല്യൂന്റികളും പിരിഞ്ഞ് പിരിഞ്ഞ് നിലകൊള്ളുന്നതാണ്.
2. വിഭാഗീകരണം മാത്രമായി വിയോഗിച്ചതിന് കാരണം,
കാരണം വിയോഗിച്ചതിന് നിയമം, കാരണം വിയോഗിച്ചതിന് ഒപ്പം
ഒപ്പം പ്രധാന ഉപാധി (പ്രവർത്തകനാണ്)

d) താഴെയുള്ള വിഭാഗീകരണങ്ങളില്‍ വാചകത്തിന്റെ അല്പം പ്രാധാന്യം, പ്രാധാന്യം കാരണം ഒപ്പം ഒപ്പം ഒപ്പം ഒപ്പം ഒപ്പം ഒപ്പം വിഭാഗീകരണം ആംഗ്യമാണ് പ്രധാന ഉപാധി പ്രവർത്തകനറക്കുന്നത്.

d) താഴെയുള്ള വിഭാഗീകരണങ്ങളില്‍ വാചകത്തിന്റെ അല്പം പ്രാധാന്യം, പ്രാധാന്യം കാരണം ഒപ്പം ഒപ്പം ഒപ്പം ഒപ്പം ഒപ്പം ഒപ്പം വിഭാഗീകരണം ആംഗ്യമാണ് പ്രധാന ഉപാധി പ്രവർത്തകനറക്കുന്നത്.

5. പ്രവർത്തിണാരുടെ വിഭാഗീകരണവും വിഭാഗം മാത്രമായി
(ഇന്ത്യ-ജാപ്പനില്‍ നടക്കുന്ന താഴെയുള്ള വിഭാഗം, താഴെയുള്ള വിഭാഗം അതിന്റെ പ്രാധാന്യം മാത്രമായി ഒപ്പം ഒപ്പം ഒപ്പം ഒപ്പം ഒപ്പം ഒപ്പം വിഭാഗീകരണം ആംഗ്യമാണ് പ്രധാന ഉപാധി പ്രവർത്തകനറക്കുന്നത്.

6. 1866 ഇപ്പോഴുള്ള വിഭാഗം 39-ഓളം ഉപാധികളും ആംഗ്യമാണ്.
iii) ഗോൾ പ്രഖ്യാപിച്ച്, കഴിക്കെടുക്കുക എന്നാണ് കേന്ദ്ര സത്യനാമം കരുതാറുണ്ട്
എന്ന് സൂചിപ്പിക്കുന്നതിനു നല്ലത്;

iii) കൃഷ്ണൻ സത്യൻ ഒപ്പം മറ്റു ലോകങ്ങളിൽ ഒരു സത്യനാമം കൊണ്ട്
സൂചിപ്പിക്കുക എന്ന് സൂചിപ്പിക്കുന്നതിനു നല്ലത്;
കൃഷ്ണൻ സത്യനാമം കരുതാറുണ്ട്.

(2) ആഗതന്ത്രിയായ എന്തെങ്കിലും വിശ്വാസികളുടെ മാര്‍ഗത്തിലെ തയ്യാറെയുള്ള സത്യനാമങ്ങള്‍
ഉപയോഗിക്കുക എന്ന് സൂചിപ്പിക്കുന്നതിനു നല്ലത്.
ആഗതന്ത്രിയായ എന്തെങ്കിലും വിശ്വാസികളുടെ മാര്‍ഗത്തിലെ തയ്യാറെയുള്ള സത്യനാമങ്ങള്‍
ഉപയോഗിക്കുക എന്ന് സൂചിപ്പിക്കുന്നതിനു നല്ലത്.

(3) സാമൂഹിക സാമൂഹിക സാമൂഹിക സാമൂഹിക സാമൂഹിക സാമൂഹിക സാമൂഹിക സാമൂഹിക സാമൂന്നതിനു നല്ലത്;
അനുഷ്ഠാന അനുഷ്ഠാന അനുഷ്ഠാന അനുഷ്ഠാന അനുഷ്ഠാന അനുഷ്ഠാന അനുഷ്ഠാന അനുഷ്ഠാന;
അനുഷ്ഠാന അനുഷ്ഠാന അനുഷ്ഠാന അനുഷ്ഠാന അനുഷ്ഠാന അനുഷ്ഠാന അനുഷ്ഠാന;
അനുഷ്ഠാന അനുഷ്ഠാന അനുഷ്ഠാന അനുഷ്ഠാന അനുഷ്ഠാന അനുഷ്ഠാന അനുഷ്ഠാന;
അനുഷ്ഠാന അനുഷ്ഠാന അനുഷ്ഠാന അനുഷ്ഠാന അനുഷ്ഠാന അനുഷ്ഠാന അനുഷ്ഠാന;
അനുഷ്ഠാന അനുഷ്ഠാന അനുഷ്ഠാന അനുഷ്ഠാന അനുഷ്ഠാന അനുഷ്ഠാന അനുഷ്ഠാന;
അനുഷ്ഠാന അനുഷ്ഠാന അനുഷ്ഠാന അനുഷ്ഠാന അനുഷ്ഠാന അനുഷ്ഠാന അനുഷ്ഠാന;
അനുഷ്ഠാന അനുഷ്ഠാന അനുഷ്ഠാന അനുഷ്ഠാന അനുഷ്ഠാന അനുഷ്ഠാന അനുഷ്ഠാന;
അനുഷ്ഠാന അനുഷ്ഠാന അനുഷ്ഠാന അനുഷ്ഠാന അനുഷ്ഠാന അനുഷ്ഠാന അനുഷ്ഠാന;
അനുഷ്ഠാന അനുഷ്ഠാന അനുഷ്ഠാന

34. സൂചിപ്പിക്കുക ഉള്ള കൃഷ്ണൻ കൃഷ്ണൻ കൃഷ്ണൻ കൃഷ്ണൻ കൃഷ്ണൻ കൃഷ്ണൻ

(1) എന്നാണെങ്കിലും എന്നാണെങ്കിലും
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35. എന്നാണെങ്കിലും
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എന്നാണെങ്കിലും
(a) ആരോഗ്യ ആരോഗ്യസഞ്ചാരത്തിന് മലയാളം പ്രവൃത്തിക്കുന്നതിന്, വിലാസം
(അവധി), ആരോഗ്യ ആരോഗ്യസഞ്ചാരത്തിന് ആവശ്യപ്പെടുന്ന വിദ്യാഭ്യാസ വിദ്യാഭ്യാസം
(വെക്കു നിർദ്ദേശം), നമ്പർ ആരോഗ്യ ആരോഗ്യസഞ്ചാരത്തിന് വിദ്യാഭ്യാസം
(നിർദ്ദേശം), 58 വർഷം മുതൽ 61 വർഷം വരെ വരെ, അവിടെ ആരോഗ്യ ആരോഗ്യസഞ്ചാരത്തിന്
(ആവശ്യപ്പെടുന്ന വിദ്യാഭ്യാസം) വിദ്യാഭ്യാസം
(അവധി), എന്നാണ് അവധി.

(2) അതു വെള്ളത്തിന് അനുവദനം പ്രഖ്യാപിച്ച ഇടയായിരിക്കുന്നതിന്
(അവധി), ആരോഗ്യ ആരോഗ്യസഞ്ചാരത്തിന് ആവശ്യപ്പെടുന്ന വിദ്യാഭ്യാസ
(വെക്കു നിർദ്ദേശം), നമ്പർ ആരോഗ്യ ആരോഗ്യസഞ്ചാരത്തിന് വിദ്യാഭ്യാസ
(നിർദ്ദേശം), 58 വർഷം മുതൽ 61 വർഷം വരെ വരെ, അവിടെ ആരോഗ്യ ആരോഗ്യസഞ്ചാരത്തിന്
(ആവശ്യപ്പെടുന്ന വിദ്യാഭ്യാസം) വിദ്യാഭ്യാസം
(അവധി), എന്നാണ് അവധി.

(3) (a) ആരോഗ്യ ആരോഗ്യസഞ്ചാരത്തിന് ദീർഘമായ ആവശ്യപ്പെടുന്ന വിദ്യാഭ്യാസം
(അവധി), അവിടെ ആരോഗ്യ ആരോഗ്യസഞ്ചാരത്തിന്
(അവധി), എന്നാണ് അവധി.

(3) (b) ആരോഗ്യ ആരോഗ്യസഞ്ചാരത്തിന് ദീർഘമായ ആവശ്യപ്പെടുന്ന വിദ്യാഭ്യാസം
(അവധി), അവിടെ ആരോഗ്യ ആരോഗ്യസഞ്ചാരത്തിന്
(അവധി), എന്നാണ് അവധി.

(4) കാരണം, ആരോഗ്യ ആരോഗ്യസഞ്ചാരത്തിന് മലയാളം പ്രവൃത്തിക്കുന്നതിന്
(അവധി), അവിടെ ആരോഗ്യ ആരോഗ്യസഞ്ചാരത്തിന്
(അവധി), എന്നാണ് അവധി.
57. (i) എന്ന എണ്ണം മുഖ്യമായാണ് പിന്തുണയ്ക്ക് എത്തുന്ന രണ്ടും മാത്രമായാണ് നിരീക്ഷിക്കാനാവുന്നത് എന്ന് നിര്‌ദേശിക്കുന്നത് എന്നും പുലിഖിതമായാണ് നിര്‌ദേശിക്കുന്നത് എന്ന് പറയുന്നത് എന്ന് പറയുന്നത് എന്ന് നിര്‌ദേശിക്കുന്നത് എന്ന് പറയുന്നത്

(ii) എന്നാണ് പിന്തുണയ്ക്ക് എത്തുന്ന രണ്ടും മാത്രമായാണ് നിരീക്ഷിക്കാനാവുന്നത് എന്ന് നിര്‌ദേശിക്കുന്നത് എന്നും പുലിഖിതമായാണ് നിര്‌ദേശിക്കുന്നത് എന്നും പറയുന്നത് എന്നും പറയുന്നത് എന്നും നിര്‌ദേശിക്കുന്നത്

(iii) എന്നാണ് പിന്തുണയ്ക്ക് എത്തുന്ന രണ്ടും മാത്രമായാണ് നിരീക്ഷിക്കാനാവുന്നത് എന്ന് പറയുന്നത് എന്നും പുലിഖിതമായാണ് നിര്‌ദേശിക്കുന്നത് എന്നും പറയുന്നത് എന്നും പറയുന്നത്

(iv) എന്നാണ് പിന്തുണയ്ക്ക് എത്തുന്ന രണ്ടും മാത്രമായാണ് നിരീക്ഷിക്കാനാവുന്നത് എന്ന് പറയുന്നത് എന്നും പുലിഖിതമായാണ് നിര്‌ദേശിക്കുന്നത് എന്നും പറയുന്നത് എന്നും പറയുന്നത്

58. (1) എന്ന എണ്ണം മുഖ്യമായാണ് പിന്തുണയ്ക്ക് എത്തുന്ന രണ്ടും മാത്രമായാണ് നിരീക്ഷിക്കാനാവുന്നത്‌ എന്നും പുലിഖിതമായാണ് നിര്‌ദേശിക്കുന്നത്‌ എന്നും പറയുന്നത്‌

(ii) എന്ന എണ്ണം മുഖ്യമായാണ് പിന്തുണയ്ക്ക് എത്തുന്ന രണ്ടും മാത്രമായാണ് നിരീക്ഷിക്കാനാവുന്നത്‌ എന്നും പുലിഖിതമായാണ് നിര്‌ദേശിക്കുന്നത്‌ എന്നും പറയുന്നത്‌

(iii) എന്ന എണ്ണം മുഖ്യമായാണ് പിന്തുണയ്ക്ക് എത്തുന്ന രണ്ടും മാത്രമായാണ് നിരീക്ഷിക്കാനാവുന്നത്‌ എന്നും പുലിഖിതമായാണ് നിര്‌ദേശിക്കുന്നത്‌ എന്നും പറയുന്നത്‌
59. 57-ൽ വാഴ്ച്ചയില്ല 58-ൽ വാഴ്ച്ചയില്ല വ്യാഴശേഖരമായി മുമ്പന്‍ വാഴ്ച്ചയ്ക്ക് വാഴ്ച്ചയ്ക്ക്

60. അവ വാഴ്ച്ചയ്ക്ക് (1) വാഴ്ച്ചയ്ക്ക് വാഴ്ച്ചയ്ക്ക് വാഴ്ച്ചയ്ക്ക് (2) വാഴ്ച്ചയ്ക്ക്

61. അവ വാഴ്ച്ചയ്‌ക്ക് വാഴ്ച്ചയ്‌ക്ക് വാഴ്ച്ചയ്‌ക്ക് വാഴ്ച്ചയ്‌ക്ക് വാഴ്ച്ചയ്‌ക്ക് വാഴ്ച്ചയ്‌ക്ക് വാഴ്ച്ചയ്‌ക്ക് വാഴ്ച്ചയ്‌ക്ക്

62. അവ വാഴ്ച്ചയ്‌ക്ക് വാഴ്ച്ചയ്‌ക്ക് വാഴ്ച്ചയ്‌�്ക് വാഴ്ച്ചയ്‌ക്ക് വാഴ്ച്ചയ്‌ക്ക് വാഴ്ച്ചയ്‌ക്ക് വാഴ്ച്ചയ്‌ക്ക്

63. അവ വാഴ്ച്ചയ്‌ക്ക് വാഴ്ച്ചയ്‌ക്ക് വാഴ്ച്ചയ്‌ക്ക് വാഴ്ച്ചയ്‌ക്ക് വാഴ്ച്ചയ്‌ക്ക് വാഴ്ച്ചയ്‌ക്ക്

64. (i) അവ വാഴ്ച്ചയ്‌ക്ക് വാഴ്ച്ചയ്‌ക്ക് വാഴ്ച്ചയ്‌ക്ക് വാഴ്ച്ചയ്‌ക്ക് വാഴ്ച്ചയ്‌ക്ക് വാഴ്ച്ചയ്‌ക്ക്

(ii) അവ വാഴ്ച്ചയ്‌ക്ക് വാഴ്ച്ചയ്‌ക്ക് വാഴ്ച്ചയ്‌ക്ക് വാഴ്ച്ചയ്‌ക്ക് വാഴ്ച്ചയ്‌ക്ക്

(iii) അവ വാഴ്ച്ചയ്‌ക്ക് വാഴ്ച്ചയ്‌ക്ക് വാഴ്ച്ചയ്‌ക്ക് വാഴ്ച്ചയ്‌ക്ക് വാഴ്ച്ചയ്‌�്ക്

(iv) അവ വാഴ്ച്ചയ്‌ക്ക് വാഴ്ച്ചയ്‌ക്ക് വാഴ്ച്ചയ്‌ക്ക് വാഴ്ച്ചയ്‌ക്ക് വാഴ്ച്ചയ്‌ക്ക്

(v) അവ വാഴ്ച്ചയ്‌ക്ക് വാഴ്ച്ചയ്‌ക്ക് വാഴ്ച്ചയ്‌ക്ക് വാഴ്ച്ചയ്‌ക്ക് വാഴ്ച്ചയ്‌ക്ക്

(vi) അവ വാഴ്ച്ചയ്‌ക്ക് വാഴ്ച്ചയ്‌ക്ക് വാഴ്ച്ചയ്‌ക്ക് വാഴ്ച്ചയ്‌ക്ക് വാഴ്ച്ചയ്‌ക്ക്
(vii) മാർഗ്ഗം സൂചിപ്പിക്കുന്നത് എന്നാൽ ഉല്ലേഖിക്കുന്ന നിയമവിൽ പ്രധാനമായി അംശങ്ങൾ ഉൾപ്പെടെ അതേം വായിക്കലും പ്രമാണപ്രാധാന്യവും കൂടി നിജനില്യായിരിക്കുന്നു. എന്നാൽ ഉദ്ദേശ്യങ്ങളിലൊന്നും വിവിധ അംശങ്ങളാണ് കണക്കാക്കിയിരിക്കുന്നത്.

(viii) മാർഗ്ഗം നൽകിയ മാന്ത്ര്യവിശ്വാസസ്ഥാപനങ്ങളുടെയും, സംഘബല്യമുള്ള വ്യക്തികളുടേയും നിയമവിശേഷിക്കുന്ന ക്രമം മാത്രം വിദ്യാനിക്കുമ്പോൾ അവ പ്രാധാന്യഭേദത്തിലുള്ളതും ലഭ്യമാവുന്നതുമാണ് ആദ്യായനം നൽകുന്നതു മാത്രം കൂടി സാധയവും നിരീക്ഷണക്ക് കോർഡേറ്റാക്കുന്നതു വിവിധ അംശങ്ങളാണ് കണക്കാക്കിയിരിക്കുന്നത്.

(ix) അനുസ്ഥാനീയമായ സേവനം ഉള്ള സ്ഥാപനങ്ങളെ എന്നാൽ സ്ഥാപനങ്ങളെ എന്നാൽ സാധ്യമായ സേവനം അനുസ്ഥാനീയമായി നൽകുന്നതു വിവിധ അംശങ്ങളാണ് കണക്കാക്കിയിരിക്കുന്നത്.

(x) അനുസ്ഥാനീയമായ സ്ഥാപനവും അത്തരത്തിലെ സ്ഥാനവുമായി അംഗീകരിക്കുന്ന സാധ്യമായ സേവനം കൂടാതെ അനുസ്ഥാനീയമായ സേവനം നൽകുന്നതു വിവിധ അംശങ്ങളാണ് കണക്കാക്കിയിരിക്കുന്നത്.

(xi) എന്നാൽ മാർഗ്ഗം തങ്ങളുടെ പ്രധാനമായ അംശങ്ങളുടെയും സംഘബല്യമുള്ള വ്യക്തികളുടെയും നിയമവിശേഷിക്കുന്ന ക്രമം മാത്രം വിദ്യാനിക്കുമ്പോൾ അവ പ്രാധാന്യഭേദത്തിലുള്ളതും ലഭ്യമാവുന്നതുമാണ് ആദ്യായനം നൽകുന്നതു മാത്രം കൂടി സാധയവും നിരീക്ഷണക്ക് കോർഡേറ്റാക്കുന്നതു വിവിധ അംശങ്ങളാണ് കണക്കാക്കിയിരിക്കുന്നത്.

(xii) അനുസ്ഥാനീയമായ സ്ഥാപനങ്ങളുടെയും സ്ഥാനങ്ങളുടെയും അത്തരത്തിലെ സ്ഥാനവും അനുസ്ഥാനീയമായി നൽകുന്നതു മാത്രം വിദ്യാനിക്കുമ്പോളാണ് അനുസ്ഥാനീയമായ സേവനം നൽകുന്നതു മാത്രം കൂടാതെ അനുസ്ഥാനീയമായ സേവനം നൽകുന്നതു വിവിധ അംശങ്ങളാണ് കണക്കാക്കിയിരിക്കുന്നത്.

106.(ii) എന്നാൽ മാൻ സേവനം ഉള്ള പണിയെന്നാൽ എന്നാൽ സാധ്യമായതു മാത്രം വിദ്യാനിക്കുന്നതു വിവിധ അംശങ്ങളാണ് കണക്കാക്കിയിരിക്കുന്നത്.

(ii) എന്നാൽ മാർഗ്ഗത്തിലെ പണിയെന്നാൽ എന്നാൽ സാധ്യമായതു മാത്രം വിദ്യാനിക്കുന്നതു വിവിധ അംശങ്ങളാണ് കണക്കാക്കിയിരിക്കുന്നത്. 

Powers of Attorney Act - A Brief Note അംഗീകരിക്കുന്ന നിയമവിൽ പ്രധാനമായ അംശങ്ങൾ ഉൾപ്പെടെ അതേം വായിക്കലും പ്രമാണപ്രാധാന്യവും കൂടി നിജനില്യായിരിക്കുന്നു. എന്നാൽ ഉദ്ദേശ്യങ്ങളിലൊന്നും വിവിധ അംശങ്ങളാണ് കണക്കാക്കിയിരിക്കുന്നത്.

Powers of Attorney Act - A Brief Note അംഗീകരിക്കുന്ന നിയमവിൽ പ്രധാനമായ അംശങ്ങൾ ഉൾപ്പെടെ അതേം വായിക്കലും പ്രമാണപ്രാധാന്യവും കൂടി നിജനില്യായിരിക്കുന്നു.
486. (a) പാരിപാലനലക്കാരന്റെ അധികാരം കാണിക്കുന്നതിന് പരിപാലനപ്രക്രിയക്കണ് മത്സരം നൽകുന്നതിനു അത് കുറച്ച് സാമൂഹ്യന്യായത്തില്ലയാണ്. ഇതിന്റെ ഇവിടെ, പാരിപാലനലക്കാരന്റെ പ്രക്രിയക്കണ് മത്സരം നൽകുന്നതിന് അതിനിടയില്ലാത്ത സാമൂഹ്യന്യായത്തില്ലാത്ത പരിപാലനക്രമത്തില്ലാത്ത പ്രക്രിയയാണ്. എന്നാൽ പാരിപാലനലക്കാരന്റെ പ്രക്രിയക്കണ് മത്സരം നൽകുന്നതിന് അതിനിടയില്ലാത്ത സാമൂഹ്യന്യായത്തില്ലാത്ത പരിപാലനക്രമത്തില്ലാത്ത പ്രക്രിയയാണ്. 

487. (a) പാരിപാലനലക്കാരന്റെ അധികാരം കാണിക്കുന്നതിന് പരിപാലനലക്കാരന്റെ അധികാരം നൽകുന്നതിന് പരിപാലനപ്രക്രിയക്കണ് മത്സരം നൽകുന്നതിന് അത് കുറച്ച് സാമൂഹ്യന്യായത്തില്ലയാണ്. ഇതിന്റെ ഇവിടെ, പാരിപാലനലക്കാരന്റെ പ്രക്രിയക്കണ് മത്സരം നൽകുന്നതിന് അതിനിടയില്ലാത്ത സാമൂഹ്യന്യായത്തില്ലാത്ത പരിപാലനക്രമത്തില്ലാത്ത പ്രക്രിയയാണ്. 

488. (a) പാരിപാലനലക്കാരന്റെ അധികാരം കാണിക്കുന്നതിന് പരിപാലനലക്കാരന്റെ അധികാരം നൽകുന്നതിന് പരിപാലനപ്രക്രിയക്കണ് മത്സരം നൽകുന്നതിന് അത് കുറച്ച് സാമൂഹ്യന്യായത്തില്ലയാണ്. ഇതിന്റെ ഇവിടെ, പാരിപാലനലക്കാരന്റെ പ്രക്രിയക്കണ് മത്സരം നൽകുന്നതിന് അതിനിടയില്ലാത്ത സാമൂഹ്യന്യായത്തില്ലാത്ത പരിപാലനക്രമത്തില്ലാത്ത പ്രക്രിയയാണ്. 

(b) പാരിപാലനലക്കാരന്റെ അധികാരം നൽകുന്നതിന് പരിപാലനലക്കാരന്റെ അധികാരം നൽകുന്നതിന് പരിപാലനപ്രക്രിയക്കണ് മത്സരം നൽകുന്നതിന് അത് കുറച്ച് സാമൂഹ്യന്യായത്തില്ലയാണ്.
489. (a) കുട്ടി പ്രധാന പ്രതിബിംബം കാര്യത്തിൽ കൂട്ടി പ്രതിബിംബം മേൽക്കുന്ന കൊട്ടാരത്തില്‍ കുട്ടി പ്രതിബിംബം കൂട്ടി പ്രതിബിംബം മേൽക്കുന്ന കൊട്ടാരത്തില്‍ കൂട്ടി പ്രതിബിംബം കൂട്ടി പ്രതിബിംബം മേൽക്കുന്ന കൊട്ടാരത്തില്‍ കൂട്ടി പ്രതിബിംബം കൂട്ടി പ്രതിബിംബം മേൽക്കുന്ന കൊട്ടാരത്തില്‍ കൂട്ടി പ്രതിബിംബം കൂട്ടി പ്രതിബിംബം മേൽക്കുന്ന കൊട്ടാരത്തില്‍ 

(b) കുട്ടി പ്രതിബിംബം കാര്യത്തില്‍ 57(1) കാര്യത്തില്‍

490. (a) കുട്ടി പ്രധാന പ്രതിബിംബം കാര്യത്തില്‍ 58 കാര്യത്തില്‍

(b) കുട്ടി പ്രധാന പ്രതിബിംബം കാര്യത്തില്‍ 58 കാര്യത്തില്‍

492. കുട്ടി പ്രധാന പ്രതിബിംബം കാര്യത്തില്‍ 58 കാര്യത്തില്‍

493. കുട്ടി പ്രധാന പ്രതിബിംബം കാര്യത്തില്‍ 58 കാര്യത്തില്‍

494. കുട്ടി പ്രധാന പ്രതിബിംബം കാര്യത്തില്‍ 58 കാര്യത്തില്‍

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495. ഓരുണ്‌കര സാദ്യം വെട്ടാറുമായിരിക്കുന്നതും അവരെ അവലോകിച്ച്‌ വെറും രീതിയിൽ പലരും ഇടകൊള്ളുന്നതിനും സന്ദർശിക്കുന്നു. തന്റെ ആവാണും തന്റെ സ്വഭാവം കൂടാതെ, അവരുടെ സാദ്യമായിരിക്കുന്നതിനു സന്ദർശിക്കുന്നു.

496. ഓരുണ്‌കര സാദ്യം വെട്ടാറുമായിരിക്കുന്നതും അവരെ അവലോകിച്ച്‌ വെറും രീതിയിൽ പലരും ഇടകൊള്ളുന്നതിനും സന്ദർശിക്കുന്നു. തന്റെ ആവാണും തന്റെ സ്വഭാവം കൂടാതെ, അവരുടെ സാദ്യമായിരിക്കുന്നതിനു സന്ദർശിക്കുന്നു.

497. ഓരുണ്‌കര സാദ്യം വെട്ടാറുമായിരിക്കുന്നതും അവരെ അവലോകിച്ച്‌ വെറും രീതിയിൽ പലരും ഇടകൊള്ളുന്നതിനും സന്ദർശിക്കുന്നു. തന്റെ ആവാണും തന്റെ സ്വഭാവം കൂടാതെ, അവരുടെ സാദ്യമായിരിക്കുന്നതിനു സന്ദർശിക്കുന്നു.

498. ഓരുണ്‌കര സാദ്യം വെട്ടാറുമായിരിക്കുന്നതും അവരെ അവലോകിച്ച്‌ വെറും രീതിയിൽ പലരും ഇടകൊള്ളുന്നതിനും സന്ദർശിക്കുന്നു. തന്റെ ആവാണും തന്റെ സ്വഭാവം കൂടാതെ, അവരുടെ സാദ്യമായിരിക്കുന്നതിനു സന്ദർശിക്കുന്നു. തന്റെ ആവാണും തന്റെ സ്വഭാവം കൂടാതെ, അവരുടെ സാദ്യമായിരിക്കുന്നതിനു സന്ദർശിക്കുന്നു. തന്റെ ആവാണും തന്റെ സ്വഭാവം കൂടാതെ, അവരുടെ സാദ്യമായിരിക്കുന്നതിനു സന്ദർശിക്കുന്നു.

499. ഓരുണ്‌കര സാദ്യം വെട്ടാറുമായിരിക്കുന്നതും അവരെ അവലോകിച്ച്‌ വെറും രീതിയിൽ പലരും ഇടകൊള്ളുന്നതിനും സന്ദർശിക്കുന്നു. തന്റെ ആവാണും തന്റെ സ്വഭാവം കൂടാതെ, അവരുടെ സാദ്യമായിരിക്കുന്നതിനു സന്ദർശിക്കുന്നു. തന്റെ ആവാണും തന്റെ സ്വഭാവം കൂടാതെ, അവരുടെ സാദ്യമായിരിക്കുന്നതിനു സന്ദർശിക്കുന്നു.

500. ഓരുണ്‌കര സാദ്യം വെട്ടാറുമായിരിക്കുന്നതും അവരെ അവലോകിച്ച്‌ വെറും രീതിയിൽ പലരും ഇടകൊള്ളുന്നതിനും സന്ദർശിക്കുന്നു. തന്റെ ആവാണും തന്റെ സ്വഭാവം കൂടാതെ, അവരുടെ സാദ്യമായിരിക്കുന്നതിനു സന്ദർശിക്കുന്നു.

501. ഓരുണ്‌കര സാദ്യം വെട്ടാറുമായിരിക്കുന്നതും അവരെ അവലോകിച്ച്‌ വെറും രീതിയിൽ പലരും ഇടകൊള്ളുന്നതിനും സന്ദർശിക്കുന്നു. തന്റെ ആവാണും തന്റെ സ്വഭാവം കൂടാതെ, അവരുടെ സാദ്യമായിരിക്കുന്നതിനു സന്ദർശിക്കുന്നു.

502. ഓരുണ്‌കര സാദ്യം വെട്ടാറുമായിരിക്കുന്നതും അവരെ അവലോകിച്ച്‌ വെറും രീതിയിൽ പലരും ഇടകൊള്ളുന്നതിനും സന്ദർശിക്കുന്നു.
502. (a) വ്യക്തിയുടെ കല്പിത സേവനത്തിന്‌ പാപ്പൊല്ല്‌ അനുവദിച്ച സാമൂഹ്യജീവിതത്തിന്റെ അവകാശങ്ങളാണ്‌ രാജ്യത്തിന്റെ സേവനത്തിന്‌ അനുവദിക്കുന്നത്‌. വ്യക്തിയുടെ കല്പിത സേവനത്തിന്‌ പാപ്പൊല്ല്‌ അനുവദിക്കുന്നത്‌ അതിന്റെ ഏതെങ്കിലും കല്പിതാനുസരിച്ച്‌ അതിന്‌ അനുവദിക്കുക പ്രക്ഷേപിക്കുന്നത്‌ അവകാശം വരുത്തിപ്പിക്കുന്നത്‌ രാജ്യത്തിന്റെ സേവനത്തിന്‌ അനുവദിക്കുന്നത്‌ അവകാശങ്ങളാണ്‌.

504. വ്യക്തയുടെ ആവശ്യം: (a) വ്യക്തിയുടെ കല്പിത സേവനത്തിന്‌ അവകാശത്തിന്‌ പാപ്പൊല്ല്‌ അനുവദി വ്യക്തിയുടെ ആവശ്യം അവകാശത്തിന്‌ പാപ്പൊല്ല്‌ അനുവദി വ്യക്തിയുടെ ആവശ്യം അവകാശത്തിന്‌ പാപ്പൊല്ല്‌ അനുവദി വ്യക്തിയുടെ ആവശ്യം അവകാശത്തിന്‌ പാപ്പൊല്ല്‌ അനുവദി

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</table>

505. (a) വ്യക്തിയുടെ കല്പിത സേവനത്തിന്‌ അവകാശത്തിന്‌ പാപ്പൊല്ല്‌ അനുവദി വ്യക്തിയുടെ ആവശ്യം അവകാശത്തിന്‌ പാപ്പൊല്ല്‌ അനുവദി വ്യക്തിയുടെ ആവശ്യം അവകാശത്തിന്‌ പാപ്പൊല്ല്‌ അനുവദി
507. (a) ആദ്യം കുട്ടിയുടെ വർഷം വാരും 58 ലോ കുട്ടിയുടെ വർഷം വാരും 63 ലോ കുട്ടിയുടെ വർഷം വാരും 58 ലോ കുട്ടിയുടെ വർഷം വാരും 63 ലോ കുട്ടിയുടെ വർഷം വാരും കടിപ്പാലയം ചെയ്യാനും നിരവധി ഉദ്ദേശ്യങ്ങൾ ഉണ്ടാവാനും മാറ്റാനും പരിശീലനം നടത്താനും ഉദ്ദേശ്യങ്ങൾ ഉണ്ടാവാനും പരിശീലനം നടത്താനും മാറ്റാനും കടിപ്പാലയം ചെയ്യാനും.

(b) കുട്ടിയുടെ ആദ്യം 58 ലോ കുട്ടിയുടെ വർഷം വാരും 63 ലോ കുട്ടിയുടെ വർഷം വാരും കടിപ്പാലയം ചെയ്യാനും നിരവധി ഉദ്ദേശ്യങ്ങൾ ഉണ്ടാവാനും പരിശീലനം നടത്താനും ഉദ്ദേശ്യങ്ങൾ ഉണ്ടാവാനും പരിശീലനം നടത്താനും മാറ്റാൻ കുട്ടിയുടെ വർഷം യൂണ്ടും പരിശീലനം നടത്താൻ കുട്ടിയുടെ വർഷം യൂണ്ടും 

508. കുട്ടിയുടെ വർഷം വാരും കുട്ടിയുടെ വർഷം വാരും 64 (XI)-ശെ വർഷം കുട്ടിയുടെ വർഷം വാരും 12-ശെ വർഷം കുട്ടിയുടെ വർഷം വാരും കടിപ്പാലയം ചെയ്യാനും നിരവധി ഉദ്ദേശ്യങ്ങൾ ഉണ്ടാവാനും പരിശീലനം നടത്താനും ഉദ്ദേശ്യങ്ങൾ ഉണ്ടാവാനും പരിശീലനം നടത്താനും മാറ്റാൻ കുട്ടിയുടെ വർഷം യൂണ്ടും 

509. (a) മൂന്നാം വർഷം വാരും കുട്ടിയുടെ വർഷം വാരും 14-ശെ വർഷം കുട്ടിയുടെ വർഷം വാരും 12-ശെ വർഷം കുട്ടിയുടെ വർഷം വാരും കുട്ടിയുടെ വർഷം വാരും കുട്ടിയുടെ വർഷം വാരും കുട്ടിയുടെ വർഷം വാരും 

(b) കുട്ടിയുടെ വർഷം യൂണ്ടും മാറ്റാൻ കുട്ടിയുടെ വർഷം യൂണ്ടും കുട്ടിയുടെ വർഷം യൂണ്ടും കുട്ടിയുടെ വർഷം യൂണ്ടും കുട്ടിയുടെ വർഷം യൂണ്ടും 

510. കുട്ടിയുടെ വർഷം വാരും കുട്ടിയുടെ വർഷം വാരും 34-ശെ വർഷം കുട്ടിയുടെ വർഷം വാരും 12-ശെ വർഷം കുട്ടിയുടെ വർഷം വാരും കുട്ടിയുടെ വർഷം യൂണ്ടും കുട്ടിയുടെ വർഷം യൂണ്ടും കുട്ടിയുടെ വർഷം യൂണ്ടും 

511. കുട്ടിയുടെ വർഷം വാരും 19-ശെ വർഷം കുട്ടിയുടെ വർഷം വാരും 12-ശെ വർഷം കുട്ടിയുടെ വർഷം വാരും 64 (vii)-ശെ 

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43 (ഡി) ഏതെന്തും സ്വതോപ്പം നിലക്കുന്ന വിധത്തിലുള്ള (പരിമിതമായി സംസ്ഥാപിക്കപ്പെട്ട വിദേശ സർവേ സ്ഥാപനങ്ങൾ) പതിവായിൽ ഏകദേശം ആദ്യ 10 വർഷം 'എന്നരംഗത്തിലായാണ് പ്രതിഫലിക്കപ്പെടുന്നത്. 

39.2 ശാവ്സ്യം നിലയിലാണ് പരിസ്ഥിതിയുടെ വലിപ്പം കുറഞ്ഞ പങ്ക് കൊടുക്കാൻ പറ്റുകയാണ്. 20 വർഷം വരെ അക്കരിയ്യമാണ്. 

39.3 പ്രതിപാദിക്കുന്നത്രേതാവും പരിമിതമായ സ്വതോപ്പം പങ്ക് പ്രധാന സ്വേദനം നിരവധി ഭാഗങ്ങളും അനുപാതമാക്കാൻ അനുവദിക്കുന്നത് ഇല്ല. 

51.2 ശാവ്സ്യം വലുത് നിലയിലാണ് പരിസ്ഥിതിയുടെ വലിപ്പം കുറഞ്ഞ പങ്ക് കൊടുക്കാൻ പറ്റുകയും പ്രതിപാദിക്കുന്നത്രേതാവും പരിമിതമായ സ്വതോപ്പം പങ്ക് പ്രധാന സ്വേദനം നിരവധി ഭാഗങ്ങളും അനുപാതമാക്കാൻ അനുവദിക്കുന്നത് ഇല്ല. 

51.3 ശാവ്സ്യം വലുത് നിലയിലാണ് പരിസ്ഥിതിയുടെ വലിപ്പം കുറഞ്ഞ പങ്ക് കൊടുക്കാൻ പറ്റുകയും പ്രതിപാദിക്കുന്നത്രേതാവും പരിമിതമായ സ്വതോപ്പം പങ്ക് പ്രധാന സ്വേദനം നിരവധി ഭാഗങ്ങളും അനുപാതമാക്കാൻ അനുവദിക്കുന്നത് ഇല്ല.
FORM No. 10
(Order No. 498)

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FORM No. 11
(Order No. 503)

Register of Powers of Attorney Presented in Connection with Registration of Documents and Returned to the Party in Sub-Registrar's Office.....

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<th>Power No. and name of office</th>
<th>Registration number of document with which presented</th>
<th>Date of return of power</th>
<th>Signature of the presentant in token of receipt back of the power</th>
<th>Dated initials of the Sub-Registrar</th>
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FORM No. 12
(Order No. 503)

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</table>

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CHAPTER IV

Powers of Attorney Act (Power of Attorney Act) വീണെ നിലയുന്ന

1. നിലയുന്ന — ഏതാണ്ട് അവരെങ്കിലും ജീവിതത്തിലെ സാമ്പത്തിക വിധേയത അനുമതി ഒബ്ബിയുമാണ് (Instrument) അവരുടെ അവകാശം തുടങ്ങിയ സീറ്റിൽ (തുടങ്ങി വിധത്തിൽ നിലയുന്ന 1882).

കാശേണ് അവസ്ഥയിൽ 201-ന്റെ അനുസരണം അവരുടെ അവകാശം തുടങ്ങി തുടങ്ങിയ സീറ്റിലാണ് (Agent or attorney or donee) അവരുടെ അവകാശം.

2. അവകാശം അവകാശം — അവകാശം അവകാശം അവകാശം അവകാശം അവകാശം അവകാശം അവകാശം അവകാശം അവകാശം (Agent or attorney or donee) അവരുടെ അവകാശം.

3. അവകാശം അവകാശം — അവകാശം അവകാശം അവകാശം അവകാശം അവകാശം അവകാശം (Agent or attorney or donee) അവരുടെ അവകാശം.

4. അവകാശം — അവകാശം — (Void)

5. അവകാശം — (General Power of attorney) അവകാശം — (Special Power of attorney)

6. അവകാശം — (Void)
7. വാർത്തി: - വാർത്തിയിൽ എന്ന കാലം പ്രവര്‍ത്തിക്കുന്നത്. വാർത്തിയിലെ കാലാവധിയിലെ നിരക്കടുത്ത എണ്ണത്തിൽ ലിഖിതമായിരിക്കാം. വാർത്തിയിലെ കാലാവധിയിലെ നിരക്കടുത്ത എണ്ണത്തിൽ ലിഖിതമാക്കാം. വാർത്തിയിലെ കാലാവധിയിലെ നിരക്കടുത്ത എണ്ണത്തിൽ ലിഖിതമാക്കാം.

8. കാലാവധിക്ക് വഴിയുടെ നിരക്കടുത്ത എണ്ണത്തിൽ:

ഇവിടെയുള്ള വഴിയുടെ നിരക്കടുത്ത എണ്ണത്തിലെ ലിഖിതമായിരിക്കുന്നത്. വഴിയുടെ നിരക്കടുത്ത എണ്ണത്തിലെ ലിഖിതമായിരിക്കുന്നത്. വഴിയുടെ നിരക്കടുത്ത എണ്ണത്തിലെ ലിഖിതമായിരിക്കുന്നത്.

9. കാലാവധിക്ക് വഴിയുടെ നിരക്കടുത്ത എണ്ണത്തിൽ:

ഇവിടെയുള്ള വഴിയുടെ നിരക്കടുത്ത എണ്ണത്തിലെ ലിഖിതമായിരിക്കുന്നത്. വഴിയുടെ നിരക്കടുത്ത എണ്ണത്തിലെ ലിഖിതമായിരിക്കുന്നത്. വഴിയുടെ നിരക്കടുത്ത എണ്ണത്തിലെ ലിഖിതമായിരിക്കുന്നത്.

10. വഴിയുടെ മാനദണ്ടി എണ്ണത്തിൽ:

ഇത്തരം വഴിയുടെ നിരക്കടുത്ത എണ്ണത്തിലെ ലിഖിതമായിരിക്കുന്നത്. വഴിയുടെ നിരക്കടുത്ത എണ്ണത്തിലെ ലിഖിതമായിരിക്കുന്നത്. വഴിയുടെ നിരക്കടുത്ത എണ്ണത്തിലെ ലിഖിതമായിരിക്കുന്നത്.
(8) (പ്രകാരം) നിഷേധിക്കുന്ന സൂചിക കേന്ദ്രത്തിന്റെ സേവനാഭ്യന്തര വിലാസത്തിനും കാലവിലാസത്തിനും അനുസരിച്ച് ഉദ്ദേശിക്കപ്പെട്ട സൂചിക വിവരങ്ങൾ സേവനത്തിനും വിലാസത്തിലും മുൻപിൽ നിർദ്ദേശിക്കപ്പെട്ട സൂചിക വിവരങ്ങൾ സേവനാഭ്യന്തര വിലാസത്തിനും കാലവിലാസത്തിലുമാണ് അവകാശമായി സേവനമാക്കുന്നത്.

(8) (പ്രകാരം) രാജ്യാധികാരിയായ സേവനാഭ്യാസത്തിന്റെ സേവനാഭ്യന്തര വിലാസത്തിനും കാലവിലാസത്തിനും അനുസരിച്ച് ഉദ്ദേശിക്കപ്പെട്ട സൂചിക വിവരങ്ങൾ സേവനത്തിനും വിലാസത്തിലുമാണ് അവകാശമായി സേവനമാക്കുന്നത്.

(8) (പ്രകാരം) രാജ്യാധികാരിയായ സേവനാഭ്യാസത്തിന്റെ സേവനാഭ്യന്തര വിലാസത്തിനും കാലവിലാസത്തിനും അനുസരിച്ച് ഉദ്ദേശിക്കപ്പെട്ട സൂചിക വിവരങ്ങൾ സേവനത്തിനും വിലാസത്തിലുമാണ് അവകാശമായി സേവനമാക്കുന്നത്.

11. (8) വരണ്ട

(8) (പ്രകാരം) രാജ്യാധികാരിയായ സേവനാഭ്യന്തര വിലാസത്തിനും കാലവിലാസത്തിനും അനുസരിച്ച് ഉദ്ദേശിക്കപ്പെട്ട സൂചിക വിവരങ്ങൾ സേവനത്തിനും വിലാസത്തിലുമാണ് അവകാശമായി സേവനമാക്കുന്നത്.

(8) (പ്രകാരം) രാജ്യാധികാരിയായ സേവനാഭ്യന്തര വിലാസത്തിനും കാലവിലാസത്തിനും അനുസരിച്ച് ഉദ്ദേശിക്കപ്പെട്ട സൂചിക വിവരങ്ങൾ സേവനത്തിനും വിലാസത്തിലുമാണ് അവകാശമായി സേവനമാക്കുന്നത്.

(8) (പ്രകാരം) രാജ്യാധികാരിയായ സേവനാഭ്യന്തര വിലാസത്തിനും കാലവിലാസത്തിനും അനുസരിച്ച് ഉദ്ദേശിക്കപ്പെട്ട സൂചിക വിവരങ്ങൾ സേവനത്തിനും വിലാസത്തിലുമാണ് അവകാശമായി സേവനമാക്കുന്നത്.
12. അവധി അന്തരിതം നിരൂപണം

13. അടിസ്ഥാനത്തില്‍ വൃത്തിണം

14. അവധികളു് അടിസ്ഥാനത്തില്‍ വൃത്തിണം അവധി

(അ) ആധിപ്തി കൃത്യമായി വരണ്ടുകളില്‍ അടിസ്ഥാനം വൃത്തിണം അവധി

(ഇ) സൂപ്പർ‌വൈസർ മാനുവാടനം വരണ്ടുകളില്‍ അടിസ്ഥാനം വൃത്തിണം അവധി

Powers of Attorney Act- A Brief Note അവധികളില്‍ അന്തരിതം മാനുവാടനം അവധി

80 Powers of Attorney Act- A Brief Note അവധികളില്‍ അന്തരിതം മാനുവാടനം അവധി
15. "██"  

16. "██"  

17. "██"

18. "██"

19. "██"

20. "██"

21. "██"  

Powers of Attorney Act- A Brief Note സംബന്ധി സംബന്ധിയ പൊളി സംബന്ധിയ പൊളി (പൊൾ പ്രകാരം) 83
22. 

200 other press receipts - 96 other Receipts. (250 other receipts 508, 509)

24. 

1 (a) (2) 

1 (a) (iv) 

2 (a) (vii) 

50 

15 

15 

25. 

2. Powers of Attorney Act: A Brief Note based on miejscowe informacje o wydarzeniach. Wszystko powinno być domyślnie wydarzeniem. (General Power)

6. Held the document was liable to a single trasaction under the 'Single General Power' (1) (ii) (iv) (vii) (2) (vii) 

1. Community of Interest

There is no objection to two or more person jointly executing general power-of-attorney to one and the same individual provided there is a community of purpose and common object between persons so executing the instrument, although they may have separate interest and liabilities. Thus a Power-of-Attorney by all members of mutual insurance requiring an attorney to execute policy has been held and single stamp would be sufficient (Punjab Stamp Manual p.158).

A single stamp will be sufficient for a General Power-of-Attorney by several persons provided there is community of interest among them with regard to the subject matter of the instrument (9Mad 35815 Mad 386).

If there is no community of interest the instrument should be stamped with aggregate of the duty for as many instrument as there are executed (2MLJ 178).

But compare the following cases: Eighty one persons executed a joint power – of – attorney on a five-rupee stamp, empowering one agent to act for them in connection with tenancy questions in the Revenue Courts in matters relating to distinct interest and generally in connection with Revenue proceedings. These persons were entirely unconnected with one another.

Power-of-Attorney authorizing certain persons to sign akbari permits on behalf of of the executant. Held that the document was liable to a duty of Rs.5 under Art.50(c). (now Art. 48 (d). I.S.A) (General Power) The power was to sign in a single class of transactions, not a “single transaction”; Madras Board’s pro.No.227, 29th May 1895.(44(c) of K.S.A.)

A Power-of-Attorney which enables the agent to recover a judgement debt due to his principle, but which in prosecution of this object, authorizes
the agent not only to take out execution of the decree already obtained but also, if necessary, to institute a fresh suit against the judgement-debtor for the recovery of the debt, falls under cl.(d) of Art.48; (3 Bombay L.R. 890; Civil Reference No. 14 of 1901: C.P. Stamp Manual, p. 88). (General Power). (44(c) of K.S.A.)

2. Facts which determine the amount of stamp duty

The definition of attorney in Sec(2p) of KSA and the classification of such power of attorney in Art.44 makes it clear that in computing the Stamp Duty payable on a Power-of-Attorney legislature takes no account of the members executing the power. It is the number of agents appointed and the powers of such agent which determine the amount of stamp duty.

The addition to a power-of-attorney of a clause by which the executant promises to pay the agent a specified remuneration does not constitute a “district matter” (within the meaning of S.5 of the Stamp Act) and does not become liable to additional duty; C.P. Stamp Manual, p. 19.

Persons who have entered into partnership with one another are collectively called a ‘firm’: Indian Contract Act (IX of 1872), S.239.

3. Translation of Power of Attorney

Ins. 5-794/69 dt. 20-6-69 of The I.G.R.

1) Powers presented for attestation

If the stamp vender’s endorsement on such power is written in a language not commonly used in the sub district and the Registering officer does not understand it, a translation of such endorsement has to be obtained and filed as laid down in Rule 22 (iii). However in cases where the Registering officer can understand that language even though that language is not commonly used in that sub district and can satisfy himself that the stamp paper used is acceptable with reference to the Kerala Stamp Act, and Rules there under, a translation as above need not be obtained and filed. But if it so happens that such power is presented for Regn. subsequently a translation has to be obtained and filed under Rule 22(i).

2) Attested power presented along with docts presented for Regn.

If the stamp vender’s endorsement on such special powers is written in a language not commonly used in the sub-district, a translation thereof has to be obtained and filed, even if the language used is known to the Registering officer.

Filing fee for translation: Rs.10/- as per table of fees may be realised.

4. Joint interest

A document executed in favour of P by thirty six persons jointly interested in a certain sum of money authorising him to appear before a certain officer and receive payment thereof was held to be a Power of Attorney (9Mad 358 (FB)

When several person have together jointly appointed a person as the power of attorney holder, then one of them is not entitled to revoke, the authority of the power of attorney holder (Krityand Sinha V. Ramand Sinh AIR 1936 Pat 456).

But if the authority is joint and several, revocation by one principal will determine the authority which he has himself given. (Bohiindra Lal Chatterj v Hari Pada Ghose 24 Ors. AIR 1936 Cal 650).

5. Joint Power and Death of One

Where two attorneys are appointed to act jointly and one of them dies, the survivor cannot act alone. (Fridn v Aung (1897) z. ch. 422.

6. Power coupled with an interest not Revocable

A power coupled with an interest cannot be revoked by the person granting it but it is necessarily revoked by his death. (Sec.202 of Contract Act).

7. Authorisation in the matter of transfer of Revenue Registry

Ins. 2-1395/60 dt. 18-7-61 of The I.G.R.

As the authorisation in the matter of Transfer of Revenue Registry is entirely unconnected with registration of a document, such powers of attorney have to be construed as falling under Art. 44(a) & 44(b) leviable with an aggregate duty of Rs.2.25 (0.75 + 1.50) [at present Rs 25+50]
8. Power of attorney attested in Jammu & Kashmir

P.9 Review 1963

A special power of attorney was attested on 5th January 1963 by the First Class Magistrate, Jammu Kashmir. It bears a stamp duty of Rs.2/- of Jammu Kashmir. Kerala stamp paper of the value 75 P. purchased on 18th January 1963 is also attached to the power with the signature of the agent. The S.R. has written the endorsement under Rule 58(1) on the back of the Kerala stamp paper. The procedure is wrong and irregular on the following grounds.

For stamp purpose it does not fall under 19(2) the Stamp Act as the stamp duty of Jammu and Kashmir paid is not the stamp duty of India. It follows that the power falls under S.18 of the Act. It should never been taken to the Collector to be properly stamped. The additional Kerala stamp paper is signed by the agent and as such the improper procedure has made the power completely defact in stamp duty. The S.R should have impounded the power before taking action.

9. Power of attorney executed out of Kerala

(i) Ins. 5. 17047/60 dt. 21-12-60 of the IGR

Power of attorney executed out of Kerala bearing stamp duty of that state. It requires stamp duty as per the schedule of Kerala Stamp Act less the stamp duty paid by the instrument outside the State (vide s. 19 of the Stamp Act).

(ii) Sec. 19: KSA – Payment of duty on certain instruments liable to be increased duty in the State of Kerala. Penalty will have to be paid on the instrument referred to in Sec. 19 of the Act if such instruments are impounded by the Registering officers on the ground that they are not duly stamped. (Review of I.R 1960 Page 12).


MEMORANDUM

Sub:- Kerala Stamp Act – Applicability of Section 19 in respect of instruments executed within Indian Consulates and bearing Consular Stamps - Clarification regarding.

Ref:- Letter No. Ins. 5-21315/60, dated 28th February 1961 from the Inspector General of Registration.

(2) Letter No. M. I-8068/61, dated 28th November 1961 from the Board of Revenue.

Section 19 (a) provides that the amount of duty chargeable under that Section shall be the amount of duty chargeable under the Kerala Stamp Act less the amount the of duty, if any, already paid on the instruments in any other States in India. It may be seen that the expression used in the Section is ‘any other State in India’. The territories of the state in India are specified in the First Schedule to the Constitution. Indian Consulates in Foreign Countries are not included within the territories of the state. It may also be pointed out that such Consulates do not form part of the territory of India as specified in Article I (3) of the Constitution. Therefore a Power of Attorney executed within an Indian Consulates and bearing Consular Stamp will not come within scope of Section 19 (a) of Kerala Stamp Act.

(By Order of Governor)

K.M.PETER,
Joint Secretary.

10. Attestation of Power of Attorney

Ins-3-34865/71 dt. 15-1-72 of the I.G.R.

1) When a power of attorney authorises the agent to present documents executed in favour of the principal and when powers authorises the agent to present applications under S.73 of the Registration Act, the powers shall be considered as relating to Regn. purposes and should invariably attested.

2) It is also ordered that powers authorising agents to present appeals under S.72 of Regn. Act should also be treated as powers for Regn. purposes in view of the fact that Rule 196(1) of the Kerala Regn. Rules permits the recognition of the power duly attested as mentioned in S.33 of the Regn. Act for this purpose.

3) Manual order 513 of the Kerala Registration Manual should be considered to have been modified to this extent.
11. Filing of Power of Attorney - Instructions

Ins.5-17991/66 of IGR

Every power of attorney attested or filed whether General or Special shall be assigned a serial number in continues series terminable with each calendar year. The number so assigned shall be noted as the power number first before the endorsement of attestation (Vide Rule 58) as the case may be. The number noted as above should be entered against column(1) of the abstract (ie. No. of attomey in relation to power). But under the heading “consecutive number” occurring in the abstract, number of power actually attested in that office should be entered to the power. In other words the consecutive number in the abstract should indicate the total number of abstracts actually prepared in that particular office during that year and whereas the figure in Col.1 (that is no .... of 19....) will indicate the sum total of powers of attorney attested and filed in that office during the calendar year. The following example will make the matter clear.

In an office, say 3 powers of attorney has been attested and 4 powers of attorney presented with docts were filed. Then after, suppose another Power of Attorney was presented for attestation and was attested by the Sub Registrar (say in 1968). The number to be assigned for the power will obviously be No.8 of 1968. Then the number to be denoted in the abstract under consecutive number of that Power viz. in Col.1 in the horizontal slip will be 4 of 1968. The number against Col.1 is No.... of 19.... will be No.8 of 1968. The number to be noted against the endorsement of attestation in the power will also be No.8 of 1968.

12. Orders of Revenue Board

INS 1-16678/85 Office of the Director of Registration
Kerala, Trivandrum, 6-2-87

From: The Director of Registration
To: All Subordinates
Sir,

Sub: Internal audit report of SRO Chalai-Document No. 139/79, Book IV regarding

Ref:- Letter No.D. Dis. 11035/86/LR (A) 3 of the Board of Revenue dated 21-1-87

Copy of Doct 139/77/IV of SRO Chalai

Power of Attorney. To all to whom it may concern I, V. Ravichandran, son of R. Velappan, residing at TC 14/509 Vazhuthakad, Trivandrum 14 send greetings where as M/s. Bank of Maharashtra a Bank constituted and functioning under the Banking Companies (Acquititations and Transfery undertaking Act 1970 with a branch at Trivandrum hereinafter called the Bank and Head office at 117 Budhawarpeth Poona 11 having at my request agreed to advance the requisite amounts for the purpose hereinafter appealing. And where as one of the conditions for granting the loan/advance is that the bank is granted an irrevocable power of attorney as is herein under provided. Now these present witness that I, the above said V. Ravichandran do hereby appoint the bank as my true and lawful attorney in my name to do attorney of the following acts. (1) To collect all the bills pertaining to work awarded to my by the University of Kerala, Trivandrum (2) To sign all receipt bills, discharges vouchers and other requisite papers and to conduct all correspondence relating to the collection of the said money. (3) To take and use all lawful proceedings and means of recovering the said money and also, to institute defend conduct, compromise, refer to arbitrating or withdraw any suit or other proceedings. (4) To sign and verify plaints, written statements petitions of claims and objections memorandum of appeals petitions and applications of all kinds and to file them in the proper court or office. (5) To appoint any advocate or pleader or any other legal practitioners. (6) To do all other lawful acts which the said attorneys deem necessary for the completion of the above said purpose. (7) Generally to act as my attorney in relation to the matters aforesaid and on my behalf to execute and do all deeds acts or things as fully and effectually in all respects as are myself could do personally present.

And I hereby agrees: (a) To render all assistance to the Attorney for exercising all powers conferred hereunder. (b) That the attorney is hereby authorized to collect remuneration in ( Sd/- V. Ravichandran) 2 accordance with their rules of business on the gross collection and
can collect the same from the collections in their hands. (c) That the attorneys shall be entitled to appropriate the moneys received by them from time to time (less their remuneration and expenses) towards the money payable by me to the bank. (d) That this power of attorney shall not be revocable and the agency of the bank shall not terminate so long as anything remains payable by me to the bank by way of loan or otherwise. (e) That nothing herein contract shall prevent the bank in each at any time from recovery the sum due to the bank in each ways and manner as they think proper. (f) That the attorneys shall also be entitled to exercise all or any of the above powers through there principal officer or any of their officers or managers and (Sd/- V. Ravichandran) 3-(g) That all acts deeds and things lawfully done by my said attorneys shall be a construed as acts deed and things done by me. And I the said V. Ravichandran undertake to ratify and confirm all and whatsoever that my said attorneys shall lawfully do or cause to be done for me by virtue of the powers hereby given. In witness whereof I have signed this deed on 7th day of June 1977 at Trivandrum V. Ravichandran, contractor in the presence of witness 1) Sd/- B. Raghur Kumar, Proprietor, Industrial Machine Tools Co. Sd/- 2) Sd/- C.P. Sathiprasad T.C 14 14/528, Vazhuthakkad Typewritten, Fee Rs.10/- Stamp Rs.20/-

/True Copy

Sd/-

Sub Registrar, Chalai.

Copy of Lt. D.D dis. 11035/86/SR (A) 3 dtd. 21-1-87 from the Secretary, Board of Revenue to the Director of Registration.

The Board has examined Doct, No.139/77 of SRO Chalai received from your letter cited. It is styled as a General Power of Attorney and registered as such. By the said doct. Sri. R. Velappan is authorizing the Bank of Maharashtra, Trivandrum Branch to act on his behalf for making transaction with the University of Kerala. The document says that the executants secured a loan from the Bank and as agreed thereon by the Bank and the executants a power of attorney was executed. Thus the doct is evidencing a power of attorney. Further the document also says that the power of attorney shall not be revoked and the agency of the Bank shall not terminate so long as anything remains payable by the

executants to the Bank by way of loan or otherwise. So an additional purpose is served by the document.

An instrument evidencing a power of attorney as well as an agreement comprises two distinct subjects and hence will be liable for an aggregate of duties as per section 5 of the Act. In the circumstances the Board of the view that the document No.139/77 of Chalai is a general power of attorney and an agreement falling under article 44 (c) and 5(c) of the schedule to the act.

Yours faithfully,
(Sd)
For Secretary.

13. Board Proceedings

A Power of Attorney was referred to the Board of Revenue with regard to its nature. An extract of the document and the decision of the Board are given below.

PROCEEDINGS OF THE BOARD OF REVENUE, KERALA

Trivandrum, dated 3rd March 1962

Present:- Sri.S.Govinda Menon, First Member, Board of Revenue.

Sub Registry Office, Joint II, Kozhikode – Nature of
Stamp Duty which the power is chargeable – Ruling.

Read:- From the Inspector General of Registration letter No.
Ins.2-5765/59 dated 10th May 1960.

Order No. R.Dis.12308/60

The Inspector General of Registration requests a ruling from the Board of Revenue as to the nature and chargeability of the instrument executed by document No. 39/1958 of Sub Registry Office, Joint II Kozhikode. The instrument is styled as Power of Attorney authorising the agent to present before the Sub Registrar, Alathur and admit execution of a deed of Mortgage for Rs.330.30 executed by the principal in favour of Messrs.Josna Bank Ltd, Alathur and to admit the consideration of the same and to do all acts necessary to complete
registration of the said deed. It is further stipulated in the instrument that the agent shall when the document is returned to him after registration give proper receipts on discharge of the same. The Board holds that the two transactions mentioned in the document are not distinct and that the document should be charged to duty under Article 43 (a) the Schedule to the Kerala Stamp Act.

(By Order) 
(Sd.)

For Secretary.


Special power of attorney executed by - Annammal for self and as guardian of minors - Kamalam, - Ramachandran - Lakshminarayanan - Thailmmal - Venkiteswaran and - Geetha, - Narayani and - Jayalakshmi in favour of - Venkitasubramonian Son of - merchant at - vadakkanchery

By this power of attorney we, 1) - Annammal wife of Vadakkanchery Palaghat. 2) - Narayani wife of - and daughter of- 3) - Jayalakshmi daughter of - now residing at - , do hereby appoint on our own behalf and on our own capacity and also on the capacity of the manager of the family and guardian of the minors, - Venkitasubramonian, general merchant, - as our attorney for presenting for registration beforethe Sub Registrar of Alathur Palaghat District, the mortgage deed executed by us on the nineth April 1958 in favour of Messrs The Josna Bank Ltd Alathur Branch, Alathur, Palghat. The consideration of which is Rs. 3301.30 (Rupees Three thousand three hundred and one and thirty np only) with respect to the immovable properties mentioned in the Schedule given below situated in the - Amsom and Desom - Taluk - District and to admit the consideration of the same and to do any act, deed or thing that may be necessary to complete the said registration and when it has been returned to him after registration to give proper receipt on discharge of the same. Signed this on this - day of -


R. Dis. 7010/62/LRB. 7 Office of the Board of Revenue (LR), Trivandrum, 10th December 1963.

From

The Secretary,

Board of Revenue.

To

The Inspector General of Registration,

Kerala, Trivandrum.

Sir,


Ref:- Letter No. Ins.5-8952/60 dated 15th November 1961 from the Inspector General of Registration, Kerala

The power of attorney under reference is one executed by a mother in her personal capacity and also in the capacity of guardian of her minor children. The agent is authorised to act in all matters in which the principals, viz., mother and children have joint as well as separate interests. The point of reference is whether the power of attorney comprises distinct matters to invoke section 5 of the Stamp Act. The respective capacity of the executant in the present case is derived by the inheritance, her interest in her personal properties is quite distinct from the interest of the minors in the Taravad properties and for that reason the power of attorney in question concerns both her personal capacity and her representative capacity. When a person possesses both personal and representative capacity and there is delegation of power by him in both capacities, the position in law is as if different persons join in executing a power in respect of matters which are
unrelated. Here the mother acts in her representative capacity only in relation to the properties solely belonging to the minors. The Board holds that the document under reference should therefore be construed as one comprising plural interests to be dealt with under Section 5 of the Stamp Act.

The Board accepts the basic principles suggested in para 8 of your letter cited which are also consistent with the observation of the Supreme Court Judgement quoted therein.

Yours faithfully,

Sd/
Secretary.

Para 8 referred to in para 2 of the Board’s order No. R Dis. 7010/62/LRB - 7 Dated 10-12-1963 is extracted below for information.

Consistant with the observations in the Supreme Court Judgement referred to and in the light of the clarifications made therein, it appears that the following basic principles can be enunciated.

(i) When two or more persons authorise the agent to act in their separate and joint capacities such a power comes under Section 5 and should be taken as containing as many powers as there are persons (proceedings of the Board of Revenue Kerala No. 9803/57 dated 16th May 1957).

(ii) Any capacity which the principal contemplated as a future contingency but not in existence at the time of execution of the power may be ignored as unascertainable.

(iii) Any interest of a number of persons in a joint concern may be taken as a single matter.

(iv) When a person possesses a personal capacity and a representative capacity such as a trustee, the capacity may be treated as distinct and separate, provided each is unconnected with the other and there is no community of interest.
(iv) When a person possesses a personal capacity and a representative capacity such as a Trustee, a capacity may be treated as distinct and separate, provided each is unconnected with the other and there is no community of interest.

(Sd.)

Superintendent For Personal Assistant.

15. Board Proceedings

A document was referred to the Board of Revenue with regard to its nature. An Extract of the document and the decision of the Board are given below.

THE DECISION OF THE BOARD WAS COMMUNICATED TO THE INSPECTOR GENERAL OF REGISTRATION TRIVANDRUM BY THE SECRETARY BOARD OF REVENUE TRIVANDRUM IN LETTER No. D. Dis 31260/72 dated 30-12-1972, A COPY OF WHICH IS GIVEN BELOW.


Ref:- Your letter No. Ins 1-24281/72 dated 26-7-1972.

I am to invite attention to the reference cited. The Board has examined the matter in detail. The Board agrees with your opinion that the document in question is a special power of attorney falling under Art 44(b) of the Schedule to the Kerala Stamp Act and it has been correctly stamped.

Yours faithfully

Sd/

Secretary

GOVERNMENT OF KERALA
REVENUE (G) DEPARTMENT
TRUE EXTRACT OF DOCUMENT No. 15 of 1972 OF BOOK 4 OF ADDITIONAL S.R.KOTTAYAM.

This power of attorney is made on the – day of – 1972 by Sri. T.K. John – aged – son of – registered P.W.D Constructor – village (hereinafter called the debtor) in favour of Sri. Mathai Thomas son of – agriculturist aged –, – village – Kara (hereinafter called the creditor) and is irrevocable. Where as the said Sri. T.K. John is the Contractor for the work of improvements to – in survey No. – of – Panchayat – Taluk as per agreement No. – of Assistant Engineer – Palai dated – and all payments becoming due to him on account of the above work from the Executive Engineer – Kottayam and Assistant Engineer – Palai as herein after stated and whereas the creditor is already accomodating the debtor with financial assistance to execute the above contract work by him and conditions separately entered into from time to time and in consideration such accomodation it has been agreed between the creditor and debtor that the creditor shall receive all moneys or cheques payable to the debtor from the work of improvements to – survey No. – of – Taluk are hereto assigned to the creditor. Now, by virtue of this agreement the debtor constitute and hereby appoint the creditor (1) A true and lawful attorney to receive payment for the debtor all moneys, cheques including earnest money and other security deposits from the Executive Engineer and Assistant Engineer become item to the debtor in respect of the aforesaid contract deducting all dues to the P.W.D or due to other departments or any court attachment subsequently received in Executive Engineer’s Office – Kottayam (2) When payment thereof in whole or part, to give valid receipts for the amount received from the Executive Engineer – Kottayam and Assistant Engineer – Palai. (3) To accept measurements for the above work for and on behalf of the debtor. The said power of attorney is irrevocable, so far as the above work is concerned. (4) The responsibility for the proper execution of the work according to the terms and conditions of the agreement and production of all the clearance certificates rests with the debtor and the creditor is authorised only to receive payments and accept measurements as aforesaid from the Executive Engineer – Kottayam and Assistant Engineer – Palai. This power of attorney is agreed to be registered in the Addl. Sub Registrar’s Office Kottayam. In Witness whereof the debtor has hereunto set this, on the day month and year above written. (sd) T.K. John in the presence of witnesses (1) – (2) –

{Stamp Rs. 3.00 + Refugee Relief Stamp Rs. 0.20}
Document described as power of attorney executed by Govt. Contractors in favour of Bank – Bank to finance contracts with Govt. and to advance executants money against supply of bills – Bank to have charge over cheques received in payment of bills for payment from Govt. – Remittance to be made by the Govt. direct to Bank – Bank also appointed as executant’s lawful attorney – holds mortgage so far as the amount due to the Govt. at the time of the execution of the instrument was concerned and agreement so far as the amounts which might become due in future were concerned.

**Extract of the Power of Attorney**

The preamble start with the words: - “Where as we are working as contractors to the Govt. in its various departments and have entered into certain contracts and within future enter into other contracts and whereas an agreement has been made between us and the Allahabad Bank Ltd. in pursuance of which the Attorneys have agreed to finance contracts and to advance us sums of money against supply bills for payments to be received by us unearths contracts issued by the Govt. in various department on the conditions inter alia that the Attorneys shall have first charge over the cheques in payment of bills and shall also be entitled to realise the amount of the bills direct from the Govt. and the remittance of such bills will be made direct by the Govt. to and in name of the attorneys and the attorneys shall repay themselves from such receipts all monies due from no and in consideration of such advances by the attorneys all monies payable to us under the contracts and bills shall be considered under the arrangements as assigned unto the attorneys and we have undertaken not to create any interest charge, encumbrance or assignment in favour of any-one else over any monies payable or that may become payable to us under the contracts, and whereas we, for the purposes or carrying out...
the terms of the said agreement more affectively and to secure the interest of the attorneys are desirous or appointing the Allahabad Bank Ltd., as our lawful attorney.

17. Resides: There is no definitions of the word 'resides' in this Act, but explanation 1 to Sec. 20 of code of civil procedure 1908, would be a vary fair explanation of the meaning of the word (i) According to the Explanation, where a person has a permanent dwelling at place and also temporary dwelling at another place, he shall be deemed to reside at both places for the purpose of the section. The Judicial Committee have held that the word does not exclude temporary residence and this view has been approved by the Supreme Court (Kishore Chandra and Ganesh Prasad (1954) A. SC.316(1954 SCR 919).

18. Power of Attorney attested by Diplomatic or Consular officers


OFFICIAL MEMORANDUM


All Registrars are informed that the Attachee (C) Commission for India, Singapore is a representative of the Central Government of India and as such all powers of attorney duly attested by them are to be recognised and acted upon in India with reference to the provision contained in Section 33 (C) of the Indian Registration Act.

An extract of para 3 of the Diplomatic and Consular Officers (Oaths and Fees) Act, 1948 of Act No. XLI of 1948 is also herewith forwarded. Registrars are requested to give necessary directions to Registering Officers in their respective districts in this regard.

(Sd.)
Superintendent,
For Personal Assistant.