

Stamp Act, S. 35, 47-A - Document after registration was handed over to the petitioners - Document was never brought before any authority or officer by way of evidence, whereupon its admissibility in evidence could be called in question and consequently determination of the stamp duty in terms of Section 35 of the Indian Stamp Act - A document once registered, the Registering Authority, ceases to have any control over the document and it becomes a functus officio the moment he loses the control over the document - Stamp duty upon such a document/instrument becomes determinable either when the document is used by the parties by way of evidence before any authority or officer and he decided to proceed under Section 35 of the Indian Stamp Act or by the Collector or in accordance with sub section 3 of Section 47-A of the Indian Stamp Act - None of the situations have occurred - The Sub Registrar after a period of almost 3 years made a reference to the Collector for which he was not competent to do so - There was no action by the Collector on his own nor any reference was made to him by the Inspector General of Registration or the Registrar of a district in whose jurisdiction the property, subject matter of the instrument is situated - Set aside.

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