



Stamp duty - Document evidencing a family arrangement already entered into  
need not be stamped or registered.

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“42. To sum up the legal position

xxx xxx xxx

(V) However, a document in the nature of a Memorandum, evidencing a family arrangement already entered into and had been prepared as a record of what had been agreed upon, in order that there are no hazy notions in future, it need not be stamped or registered.”

*A.C. Lakshmiopathy v. A.M. Chakrapani Reddiar* AIR 2001 Madras 135:

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