

GOVERNMENT OF JAMMU & KASHMIR
OFFICE OF THE INSPECTOR GENERAL OF REGISTRATION, J&K
JAMMU/SRINAGAR

Registrars/Sub Registrars
(Registering Officers)..... All

No: IGR/Gen/35/2025/ 80

Dated: 22.05.2025

Subject: Registration of sale deeds through Power Of Attorney mode in case of migrant properties.

Sir,

I am directed to invite your kind attention to the subject captioned above and intimate that of late, Sub Registrars and advocates/citizens have been enquiring with regard to the registration of sale deeds through Power Of Attorney involving migrant properties, as covered under The J&K Migrant Immovable Property (Preservation, Protection and Restraint on Distress Sales) Act, 1997.

In this connection it is to intimate that pursuant to the clarification issued by the Revenue Department vide communication No: Rev-Regt/26/2023(7177642) dated: 12.09.2024 in a similarly situated case, necessary changes have already been made in the NGDRS portal. Notwithstanding, in view of the queries, the advice of the Revenue Department is enclosed for reference.

Further action in the matter may be taken accordingly.

Yours faithfully,



Tehsildar Hqr,

O/o Inspector General of Registration, J&K

Encl: A/A

Copy to:

1. Financial Commissioner (ACS) Revenue, J&K for kind information.
2. Secretary to Government, Revenue Department J&K for kind information.
3. Additional Inspector General of Registration, Kashmir/Jammu for information.

Government of Jammu & Kashmir
Revenue Department
Civil Secretariat, Jammu/Srinagar

**Inspector General of Registrations,
J&K.**

No. Rev-Regt/26/2023(7177642)

Dated: 12.09.2024

Subject: Application of Bashir Ahmad Khanday S/o Khazir Mohammad Khanday R/o Hardubani Tehsil Kunzer for consideration of already Paid Stamp Duty while executing power of attorney.

Sir,

I am directed to refer your departmental file bearing No. IGRJMU/17/ 2023-2- E-7173688 regarding the subject cited above and to say that the matter was taken up with the Finance Department and the latter vide U.O No. FD-Code/57/2022-02-Part(1)/773 dated 06.09.2024 has advised as under:

- 1. As per Article 18 (c) of Schedule-I of the Stamp Act, Svt 1977, where a power of attorney authorizing the agent to sell immovable property is stamped with ad valorem duty required for a conveyance and a sale deed is executed in pursuance of power of attorney between the executant of attorney and the person in whose favour it is executed, the duty on the sale deed shall be the duty payable under the article less the duty already paid, subject to a minimum of Rs. 100'.*
- 2. Power of attorney module developed by the SDU Pune shall account for the Stamp Duty already paid at the time of registration of PoA for the purpose of ad-valorem calculation and shall be able to digitally verify the stamp duty (e-stamp) so used.*
- 3. Sale deed in the case of migrant properties is to be executed by the landowner in person and that too with the permission of the Divisional Commissioner Kashmir. Accordingly, the Department shall also develop a provision in the module providing that in case of migrant property the sale deed could be registered only by the parties themselves and not through their Attorney Holders.*

Accordingly, I am directed to request you to kindly take further necessary action in the matter. Besides, the Departmental files on the subject are also returned herewith.

Yours faithfully


**Under Secretary to the Government
Revenue Department**