

DEPARTMENTAL EXAMINATION FOR SUB-REGISTRARS

NOVEMBER, 2014.

LAW-(REVENUE LAW) - PAPER-II
(WITHOUT BOOKS)

Time Allowed : 3 Hours

Full Marks : 100

Pass Marks : 50

GROUP-AAnswer Question No. 1 and any two from the rest.

1. Define (any five) : 6x5
- Bond
 - Mortgage deed
 - Instrument of partition
 - Policy of Sea insurance
 - Market Value
 - Receipt
2. 'An instrument not duly stamped is inadmissible in evidence'
— Discuss with reference to the relevant provision of Indian Stamp Act, 1899. 20
3. Specify the time for stamping of the instruments executed in India as well the time for Stamping of the instruments executed out of India as per Indian Stamp Act, 1899. 20
4. Describe the procedure to be followed in West Bengal in Case of an Undervalued instrument of Conveyance. 20

GROUP-BAnswer any two questions.

5. Who is liable to pay what amount of Stamp duty in West Bengal in respect of the following instruments ? 3x5
- An article of association of a Company.
 - Gift.
 - Indemnity bond.
 - Partnership deed.
 - Exchange of property
6. 'Facts affecting duty chargeable on an instrument fully and truly Set forth in the instrument' — Discuss with reference to the relevant provision of Indian Stamp Act, 1899. 15
7. a) How the Sale of any property subject to a mortgage shall be charged with duty as per Indian Stamp Act, 1899 ? 10
- b) A Sells a property to B for Rs.5000, which is subject to a mortgage to C for Rs.1000 and unpaid interest of Rs.200. Assess the Value of the transaction of Sale for Stamp duty. 5