

**Power of Attorney as per Section 17 (1)(g) of Registration Act**

2021 (4) KLT 238

Saji Mathew v. State of Kerala

W.P.(C). No. 25801 of 2020

**JUDGEMENT**

Stamp Act, 1959 Section 17 & 18 Registration Act, 1908, Section 17 (1)(g) (as amended in 2012) - Issue of registration of power of attorney in relation to instruments executed outside India - Question of registration of power of attorney arises only after the collector taking an appropriate decision, invoking his powers under Section 18 of the Kerala Stamp Act.

Clause (g) of sub-section (1) of S. 17 of the Registration Act deals only with those specific types of power of attorney which create power or right of management, administration, development, transfer or any other transaction relating to immovable property of the value of Rs.100/- and upwards other than those executed in favour of the exempted categories therein. Therefore, the specific scenario covered by clause (g) of sub-section (1) of S. 17, deals with special cases of the power of attorney as envisaged therein. Hence the said specific provision contained in clause (g) of sub-section (1) of S. 17 would have overriding effect over the one covered by clause (c) of sub-section (1) of Section 33 of the Registration Act.

30-07-2021

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