**STATEMENT OF OBJECTS AND REASONS**

* 1. The item “registration of deeds and documents” appears as entry No.6 in List III of Seventh Schedule to the Constitution of India. In accordance with Article 246(2) of the Constitution, the Parliament and the Legislature of the State have concurrent powers to make laws on the subject. The Registration Act, 1908, a law passed by the Central Legislature modified by both Central and State Legislature from time to time regulates the registration of deeds and documents throughout India.
  2. The main object of law governing registration is not the raising of any substantial revenue like other taxation laws but to give security to the duty and right of persons purchasing the real property and that individual may be able to provide against any injury to their rights on property by loss or destruction of deeds relating to transactions of the nature of those documents.
  3. Registration of a document with a Registering Authority involves levy of stamp duty and registration fee. They are levied by the State Government by virtue of the power given to the State Legislature by entries 63 and 66 of List II of the Seventh Schedule to the Constitution of India. Stamp duties other than duties on fees collected by means of judicial stamp is a subject included in the concurrent list of the Seventh Schedule to the Constitution at entry 44 of List III. The Registration Act, 1908 (Central Act No. 16 of 1908) was adopted by the Mizoram State Government.
  4. Directorate of Registration and Stamp, Mizoram was established vide Notification No.A.46022/1/2011-REV dt.19.9.2013. The Directorate is now dealing in the administration, levy and collection of registration fee and stamp duty. The Director, Land Revenue and Settlement Department is now the ex-officio Inspector General of Registration and Stamp. At the District level, Deputy Commissioner is designated as District Registrar and Settlement Officer or Asst. Settlement Officer of the District is designated as Sub-Registrar. During the financial year of 2014-2015, Registration and Stamp Department collected a sum of **₹ 2,68,03,967.00** as **Registration Fee** and **₹ 31,98,037.00** in the form of **Stamp Duty** with a total of **₹ 3,00,02,004.00.** For the efficient and transparent mechanism for registration of documents and collection of registration fees and for administering the Government’s revenue policies in a pragmatic manner, rules for carrying out of the purposes of the Act are urgently required.

5. Section 69 of the Registration Act, 1908 confers power to the State Government to make rules:-

1. Providing for the safe custody of books, papers and documents;
2. Declaring what languages shall be deemed to be commonly used in each district;
3. Declaring what territorial divisions shall be recognized under section 21 of the Act;
4. Regulating the amount of fines imposed under sections 25 and 34 of the Act, respectively ;
5. Providing for refund of registration fees paid in excess;
6. Providing for recovery of deficiency in registration fees ;
7. Regulating the exercise of the discretion reposed in the registering officer by section 63 of the Act;
8. Regulating the form in which registering officers are to made memoranda of documents;
9. Regulating the authentication by Registrars and Sub-Registrars of the books kept in their respective offices under section 51 of the Act ;
10. Regulating the manner in which the instruments referred to in subsection (2) of section 88 of the Act may be presented for registration ;
11. Declaring the particulars to be contained in Indexes Nos. I, II, III and IV, respectively ;
12. Regulating the manner in which translations to be delivered under section 19 of the Act shall be prepared and in which they shall be declared to be faithful translations ;
13. Providing for the grant of licenses to document writers, the suspension or revocation of such licenses, the terms and conditions subject to which and the authority by whom such licenses shall be granted, suspended or revoked, and generally for all purposes connected with the drafting or writing by such document writers of document to be presented for registration ;
14. Regulation the manner of recopying the books kept under section 51 of the Act and the Indexes ;
15. Declaring the holidays that shall be observed in the registration-offices ; and
16. Generally, regulating the proceedings of the Registrars and Sub-Registrars.

7. These Draft Rules seeks to achieve the above objectives.

Hence, the Draft Rules.

**( R. ROMAWIA)**

**Minister**

**Revenue Department**