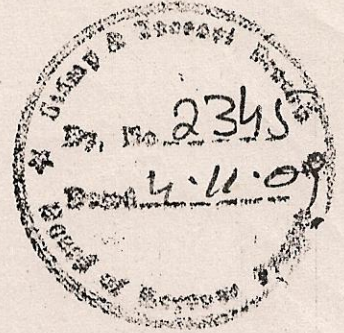


From

The Deputy District Officer (Revenue),/
Sub-Registrar, Ferozēwala

To

The Chief Inspector of Stamps,
Board of Revenue, Punjab,
Farid Kot House, Lahore

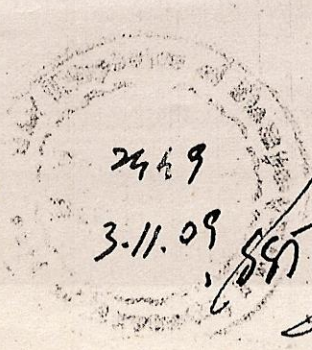


No. 189-SRE Dated: 23/10/2009.

SUBJECT: REMISSION OF STAMP DUTY

Mortgage deed executed by an officer of government in civil or military employ for securing the repayment of advance received by him from the government for the purpose of constructing, purchasing or repairing a dwelling house for his own use, is not chargeable with stamp duty under article 40 of schedule 1 to the Stamp Act, 1899 as is laid down under part-I.B, Chap-I (Reduction Remission of duty) entry No. 72 page 6 of the Punjab Stamp Manual, 1934.

2. This mortgage deed has to be executed on the prescribed form under Article, 155 of the Civil Account Code Volume-I.
3. A mortgage deed executed by one Muhammad Ayaz Butt s/o Barkat Ali, an employee of Pakistan Atomic Energy Commission, Atomic Energy Minerals Centre, Ferozpur Road, Lahore has presented a mortgage deed, for the above said purpose, without the payment of stamp duty being an employee of government.
4. Pakistan Atomic Energy Commission, Atomic Energy Minerals Centre, Lahore is a statutory body of government of Pakistan. This office is of the view ^{that} a statutory body of government does not fulfill the requirement to be a government. Government means Provincial or Federal government. The business of the government is transacted in the name of Governor or President.
5. You are requested to favour this office with your considered view/opinions with regard to the payment of stamp duty, if any.
6. A copy of the mortgage deed is attached herewith for ready reference.



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27/11/09
04/11/09

Benif 22.10.09
Deputy District Officer (Revenue),/
Sub-Registrar, Ferozēwala