

**IN THE COURT OF THE MUNSIFF, HARIPAD.**  
**Present: Smt. Maneesha K Bhadran., Munsiff**  
**Thursday 20<sup>th</sup> November 2025/ 29<sup>th</sup> Karthika 1947.**  
**IA. No.5/2022 in OS 177/2019**  
**Filed on 03.10.2025**

**Petitioner/ 1<sup>st</sup> Defendant:**

Jaya, aged 53 years,  
W/o Gopalakrishnan,  
Anjilikkattu Veetil,  
Thulamparambu Naduvathum Muri,  
Haripad Village.

**By Adv.M.A.Jayakrishnan**

**Respondent/Plaintiff:**

Sreedharan, aged 57 years,  
S/o Thankappan, Punnackattethu  
Veetil, Thulamparambu North Muri,  
Haripad Village.

**By Adv.R.Aravindakshan**

This petition having been finally heard on 17.11.2025 and the court on the 20.11.2025 passed the following Order:-

**ORDER**

Petition filed by first defendant to review order dated 03.09.2022 marking Ext.A1 security receipt which is insufficiently stamped.

3. Respondent/plaintiff filed objection stiffly opposing the above petition. It is contended that the above petition is without any merits and cannot be entertained as Ext.A1 is duly stamped.

4. The following point arise for consideration.

Whether the application is allowable?

5. Heard the learned counsel for plaintiff and defendants.

6. Perused records.

7. **The Point:-** Petitioner/first defendant seeks to review the order dated 03.09.2022 marking Ext A1 security receipt which is insufficiently stamped. Counsel for petitioner would contend that the nomenclature of Ext.A1 is not sufficient to consider it as a security receipt. A perusal of the pleadings of defendants would show that defendants have objected the security receipt dated 13.10.1992 as insufficiently stamped. However, the security receipt was marked as Ext.A1 without considering the same.

8. Learned counsel for plaintiff contended that Ext A1 is a receipt and is duly stamped as per the Kerala Stamp Act. Kerala Stamp act does not define a receipt. As per Kerala Stamp Act, 1959, a "receipt" is not considered an instrument for the purposes of stamp duty, according to Section 2(j) which explicitly excludes it from the definition of "instrument". Therefore, a receipt, in its general form, does not need to be stamped. Section 2(23) of Indian Stamp Act define receipt as *“Receipt” includes any note, memorandum or writing- (a) whereby any money, or any bill of exchange, cheque or promissory note is acknowledged to have been received; or (b) whereby any other movable property is acknowledged to have been received in satisfaction of a debt; or (c) whereby any debt or demand, or any part of a debt or demand, is acknowledged to have been satisfied or discharged; or (d) which signifies or imports any such acknowledgment, and whether the same is or is not signed with the name of any person;* In Ext.A1, there is an obligation to repay Rs.60,000/- upon termination of the tenancy. Accordingly, the said

document dated 13.10.1992 cannot be considered as a receipt and excluded from calculation of stamp duty. The nomenclature alone will not determine the document. The recitals and nature of security receipt dated 13.10.1992 would show that it is an agreement. As Ext.A1 is executed on stamp paper worth Rs.15 it is insufficiently stamped and is liable to be impounded.

9. Accordingly, I find merit in the argument of the learned counsel for petitioner that the marking of Ext.A1 needs to be re considered. In the light of the above discussion, I find merit in the submission of petitioner. I am satisfied that there is sufficient ground for allowing the above review petition.

***In the result,***

1. The above petition is allowed. Order dated 03.09.2022 marking security receipt dated 13.10.1992 as Ext.A1 is reviewed.
2. Considering the facts and circumstances of the case, no order as to costs.

Dictated to the Confidential Assistant, typed by her, corrected and pronounced by me in Open Court on this the 20<sup>th</sup> day of November, 2025.

Sd/-

**Maneesha K Bhadran**

**Munsiff**

**APPENDIX:-**

**Exhibits for the Petitioner.**

A1	13.10.1992	Security Receipt
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Id/-

**Munsiff**