

**Explanation* - A document purporting or operating to effect a contract for the sale of immovable property shall not be deemed to require or ever to have required registration by reason only of the fact that such document contains a recital of the payment of any earnest money or of the whole or any part of the purchase money.

(3) Authorities to adopt a son, executed after the first day of January, 1872, and not conferred by a will, shall also be registered.

Documents of which registration is optional.

18. Any of the following documents may be registered under this Act, namely -

(a) instruments (other than instruments of Gift and Wills) which purport or operate to create, declare, assign, limit or extinguish, whether in present or in future, any right, title or interest, whether vested or contingent, of a value less than one hundred rupees, to or in immovable property ;

(b) instrument acknowledging the receipt or payment of any consideration on account of the creation, declaration, assignment limitation or extinction of any such right, title or interest ;

(c) leases of immovable property for any term not exceeding one year, and leases exempted under Section 17 ;

(d) instruments (other than Wills) which purport or operate to create, declare, assign, limit or extinguish any right, title or interest to or in movable property ;

(e) Wills ; and

(f) all other documents not required by Section 17 to be registered.

Note : (i) - The necessity for registration must be determined by the value of the consideration stated in the deed and not by the actual market value of the property. [Rohinee Debia *versus* Shib Chander Chatarjee (15 W. R. 558).]