
MEMORANDUM

CONFIRMATION OF TOTAL PARTITION BY ORAL FAMILY ARRANGEMENT

NAME OF HUF

HINDU UNDIVIDED FAMILY

RESIDENCE ADDRESS,

CITY – PIN STATE

JANUARY 15, 2022

CA. NIRMAL GHORAWAT

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MEMORANDUM OF CONFIRMATION OF TOTAL PARTITION BY ORAL FAMILY ARRANGEMENT

This **MEMORANDUM OF CONFIRMATION OF TOTAL PARTITION BY ORAL FAMILY ARRANGEMENT** is made on this (day) day of (month), (year)

BETWEEN Mr. (Name of Father) Son of (Grandfather's Name) aged around (xx) years and resident of (RESIDENCE ADDRESS) hereinafter referred to as the party of the **FIRST PART**.

AND Mrs. (Name of Mother) Daughter of (Maternal Grandfather's Name) aged around (xx) years and resident of (RESIDENCE ADDRESS) hereinafter referred to as the party of the **SECOND PART**.

AND M/s (NAME OF HUF) represented by its *Karta* Mr. (Name of 1ST Son) Son of (Father's Name) aged around (xx) years and resident of (RESIDENCE ADDRESS) hereinafter referred to as the party of the **THIRD PART**.

AND M/s (NAME OF HUF) represented by its *Karta* Mr. (Name of 2ND Son) Son of (Father's Name) aged around (xx) years and resident of (RESIDENCE ADDRESS) hereinafter referred to as the party of the **FOURTH PART**.

AND **MS. (NAME OF DAUGHTER)** daughter of (Father's Name) aged around (xx) years and resident of (RESIDENCE ADDRESS) hereinafter referred to as the party of the **FIFTH PART**.

ALL THE PARTIES NAMED ABOVE are HINDU inhabitants.

WHERE the context so admits, the parties named hereinabove, include their heirs, legal representatives, administrators, assignees and any one claiming through or under them.

Signature of **PARTIES**

MEMORANDUM OF CONFIRMATION OF TOTAL PARTITION BY ORAL FAMILY ARRANGEMENT

WHEREAS

- 1) The parties named above are the members of a Joint Hindu Family (HUF) governed by the *Mitakshara School of Hindu Law* known by the name Messrs. (Name of HUF) (HUF) (hereinafter referred to as the "said family" with its principal place of residence at (Place of Residence) with the FIRST PART hereto as *Karta* thereof.
- 2) The parties named above: the members of the said family were hitherto having a co-joint, mutual and antecedent title, claims and a community of interest and unity of possession of the properties of the JOINT HINDU FAMILY amongst them.
- 3) The said family is assessed to Income Tax vide Permanent Account Number (PAN) under the Jurisdiction of the (Designation of the Assessing Officer, Ward / Circle / Range {Place}).
- 4) The FIRST PART has on (Date of Partition) at (Time of Partition) exercised his inherent power of "*Patria Potestas*" as *Karta* of the said family.
- 5) The parties named above: the members of the said family, CONFIRM that they have VOLUNTARILY and of their FREE WILL and CONSCIENCE have MUTUALLY CONSENTED to the TOTAL PARTITION at the date & time referred hereinabove in CONSIDERATION of:
 - a. to preserve the family property;
 - b. to preserve the peace and honour of the said family;
 - c. to sink their differences and quarrels, settle and resolve their conflicting claims or titles once and for all;
 - d. to buy peace of mind and protect from protracted litigation or strife and bring about amity and maintain goodwill among members of the said family;
 - e. to provide adequate funds for their personal purposes; and
 - f. for the avoidance of disputes *inter-se* between the members of the said family.
- 6) The parties named above: the members of the said family have since affected the TOTAL PARTITION of all the properties (both moveable and immoveable) of the said family in the manner more particularly described in the SCHEDULE appended hereinafter and in accordance with the Terms & Covenants agreed ORALLY among the parties named above at the date & time referred hereinabove.
- 7) After the affecting the previously mentioned TOTAL PARTITION by ORAL FAMILY ARRANGEMENT made at the date and time referred hereinabove, the possession of the properties allotted to each party, have been handed over in the manner possible as warranted by the nature of the properties for exclusive enjoyment of each part / lot as owner thereof and is hereby ACKNOWLEDGED by the RECEPIENT allottees.

Signature of PARTIES

MEMORANDUM OF CONFIRMATION OF TOTAL PARTITION BY ORAL FAMILY ARRANGEMENT

- 8) The parties named above: the members of the said family, confirm that they are satisfied with their respective allotment of properties of the JOINT HINDU FAMILY by the aforesaid TOTAL PARTITION by ORAL FAMILY ARRANGEMENT which is also JUST, FAIR and EQUITABLE and ACCEPTABLE, FINAL and BINDING on them, their respective families and their descendants.
- 9) The parties named above, now consider it expedient to confirm and record the TERMS and COVENANTS of TOTAL PARTITION of the properties (both moveable and immovable) of the said family by ORAL FAMILY ARRANGEMENT, in writing
- a. to serve as an *aide memoire* of the aforesaid ORAL FAMILY ARRANGEMENT and
 - b. for the purpose of information to Government authorities for making necessary mutation in Revenue records and
 - c. for making a claim of TOTAL PARTITION before the Income Tax Assessing Officer and
 - d. to also avoid any dispute or misunderstanding or protracted litigation in this regard in the future.

NOW THEREFORE THIS MEMORANDUM WITNESSETH THE SAID CONFIRMATION AND RESTATEMENT OF THE TERMS AND COVENANTS OF TOTAL PARTITION BY ORAL FAMILY ARRANGEMENT AS WAS PREVIOUSLY AGREED::

1. **CONFIRMATION OF ORAL PARTITION AND FAMILY ARRANGEMENT**

In pursuance of the previously mentioned agreement made orally on and with effect from the date and time referred hereinabove:

- 1.1 The entire immovable properties of the said family have been allotted *metes and bounds* to the parties named above: the members of the said family in definite shares and / or specific lots in the manner fully described in the Schedule appended hereinafter and subject to the terms and conditions contained therein.
- 1.2 Each of the parties named above are entitled TO HAVE AND HOLD their respective share of properties absolutely and to the entire EXCLUSION of others.
- 1.3 Each of the parties named above has released his interest in the properties allotted to the other party and has conveyed to each of them separately his right, title and interest in the properties so allotted.
- 1.4 Each of the parties named above has freed and discharged all his claims and demands on the other party in respect of the properties so allotted to the other part or concerning therewith.

Signature of PARTIES

MEMORANDUM OF CONFIRMATION OF TOTAL PARTITION BY ORAL FAMILY ARRANGEMENT

- 1.4 All rights, interest, title and possession of properties allotted to each such party, have been handed over in the manner possible as warranted by the nature of the properties for the EXCLUSIVE enjoyment of each such party as owner thereof.
- 1.5 The *Karta* of each Joint Hindu Family attesting this MEMORANDUM OF CONFIRMATION OF TOTAL PARTITION has clarified and confirmed the unanimous consent regarding TOTAL PARTITION from the joint family members comprising his wife, son(s) and daughter(s) was obtained.
- 1.6 There has been a total disruption of status *inter-se* between the members of the family and the said JOINT HINDU FAMILY known by the name Messrs. (Name of HUF) has ceased to exist.

2. **TAX LIABILITIES, PROCEEDINGS AND RELATED MATTERS**

- 2.1 All liabilities of rates, tax(es), interest, fees and / or penalty, if any, of the Central Government, State Government(s) and / or Local Authorities, etc in respect of the Joint Family properties divided hereinafter, for the periods till the date of FAMILY ARRANGEMENTS referred hereinabove shall be borne, out of the properties allotted to him, by the FIRST PART.
- 2.2 The FIRST PART SHALL be entitled to receive tax refunds and interest thereon, if any, in respect of the JOINT FAMILY properties divided hereinafter, for the periods till the date of FAMILY ARRANGEMENT referred hereinabove.
- 2.3 The FIRST PART shall make a claim for TOTAL PARTITION of the HUF in accordance with Section 171(1) of the Income Tax Act, 1961 before the Assessing Officer concerned within a period of Six months from the date of FAMILY ARRANGEMENT referred hereinabove.
- 2.4 The FIRST PART shall be entitled to complete all necessary formalities including the appointment / termination of "Authorised Representatives" in respect of compliance with tax laws in respect of the Joint Hindu Family properties divided hereinafter, for the periods till the date of FAMILY ARRANGEMENT referred hereinabove and shall bear all expenses, costs and charges, out of properties allotted to him, in respect of such formalities / compliances.

3. **OF GIVING EFFECT TO FAMILY ARRANGEMENT**

Each of the parties named above had agreed that:

- 3.1 Each party shall execute any DEED / DOCUMENT / RECEIPT (including Registration under the Indian Registration Act, 1908 in respect of immovable properties) which he is requested to do by the other party, at the latter's expenses, in order to more effectively assure the requisitioning party of any right, title or interest conferred on the parties concerned under the Family Arrangement.

Signature of PARTIES

MEMORANDUM OF CONFIRMATION OF TOTAL PARTITION BY ORAL FAMILY ARRANGEMENT

4. RESIDUARY MATTERS

- 4.1 The invalidity of any provision in this MEMORANDUM of CONFIRMATION of TOTAL PARTITION by ORAL FAMILY ARRANGEMENT shall not affect the continuing enforceability of the remaining provision thereof.
- 4.2 This MEMORANDUM along with the Schedule(s) and Annexure(s) hereto records the ENTIRE AGREEMENT previously EXPRESSED ORALLY BY AND BETWEEN the parties named above at the date & time referred hereinabove with respect to TOTAL PARTITION BY ORAL FAMILY ARRANGEMENT.
- 4.3 The paragraph HEADINGS are provided for convenience only and do not signify the meaning and intent of the parties hereto, and in no case shall be used to construe or interpret the covenants of this MEMORANDUM.
- 4.4 The parties confirm that the terms of this MEMORANDUM are exactly in accordance with the terms and covenants of the said TOTAL PARTITION BY ORAL FAMILY ARRANGEMENT settled on the date and time previously mentioned above.
- 4.5 The parties have attested this MEMORANDUM in (five) SETS, each being a true and valid copy of the other, and one to be retained by each of the party named above.
- 4.6 The Jurisdiction for all Civil disputes relating to this TOTAL PARTITION BY ORAL FAMILY ARRANGEMENT between the family member(s) *inter-se* and / or their legal representatives shall be in the Courts of (District) in the State of (State).

Signature of PARTIES

MEMORANDUM OF CONFIRMATION OF TOTAL PARTITION BY ORAL FAMILY ARRANGEMENT

SCHEDULE REFERRED HEREIN ABOVE

ALLOTTED TO **FIRST PART**

DESCRIPTION OF PROPERTIES	AMOUNT CARRIED IN BALANCE SHEET AS AT DATE OF FAMILY ARRANGEMENT
[A] IMMOVEABLE PROPERTIES	
[B] MOVEABLE PROPERTIES	

ALLOTTED TO **SECOND PART**

DESCRIPTION OF PROPERTIES	AMOUNT CARRIED IN BALANCE SHEET AS AT DATE OF FAMILY ARRANGEMENT
[A] IMMOVEABLE PROPERTIES	
[B] MOVEABLE PROPERTIES	

ALLOTTED TO **THIRD PART**

DESCRIPTION OF PROPERTIES	AMOUNT CARRIED IN BALANCE SHEET AS AT DATE OF FAMILY ARRANGEMENT
[A] IMMOVEABLE PROPERTIES	
[B] MOVEABLE PROPERTIES	

Signature of **PARTIES**

MEMORANDUM OF CONFIRMATION OF TOTAL PARTITION BY ORAL FAMILY ARRANGEMENT

ALLOTTED TO **FOURTH PART**

DESCRIPTION OF PROPERTIES	AMOUNT CARRIED IN BALANCE SHEET AS AT DATE OF FAMILY ARRANGEMENT
[A] IMMOVEABLE PROPERTIES	
[B] MOVEABLE PROPERTIES	

ALLOTTED TO **FIFTH PART**

DESCRIPTION OF PROPERTIES	AMOUNT CARRIED IN BALANCE SHEET AS AT DATE OF FAMILY ARRANGEMENT
[A] IMMOVEABLE PROPERTIES	
[B] MOVEABLE PROPERTIES	

Signature of PARTIES

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IN WITNESS WHEREOF, the parties hereto have set and subscribed their hands and seal to this MEMORANDUM OF CONFIRMATION OF TOTAL PARTITION BY ORAL FAMILY ARRANGEMENT on the day, month and year first above mentioned.

Signatures of WITNESS(es)

1.

(X)

(NAME & TITLE)

2.

(X)

(NAME & TITLE)

Signature of PARTIES

FIRST PART

(X)

(NAME & TITLE)

SECOND PART

(X)

(NAME & TITLE)

THIRD PART

(X)

(NAME & TITLE)

FOURTH PART

(X)

(NAME & TITLE)

FIFTH PART

(X)

(NAME & TITLE)