Order Sheet
In the Court Of: PRL. CIVIL JUDGE AND JMFC BELAGAVI
AT BELGAUM
F.R.No:O.S./159/2016
Case Reg.No: O.S./158/2016

Plaintiff	V E R S U S	**Defendent**

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1)Shri. Babasaheb alias Balasaheb So. Kedari Pawar	**1)Shri. Jotiba So. Subahanrao Pawar &7 others** **2)Shri Arvind So. Subhashanrao Pawar** **3)Shri. Somanath So. Subahanrao Pawar** **4)Smt. Sushila Wo. Narayan Hawaldar** **5)Smt. Leela Wo. Bhimanna Kalji** **6)Smt. ratnabai Wo. Anand Killekar** **7)Smt. Vasanti Wo. Bhavaku Mandolkar**

ORDERS ON PAYMENT OF STAMPT DUTY

On 18/4/2017 the plaintiff has adduced his evidence and got Ex.P.1 to Ex.P.28 marked. The Ex.P.3, being an unregistered Agreement of Sale dated 25/5/1999, was marked subject to the condition of payment of stamp duty and penalty. Further, my learned predecessor had referred the said unregistered Agreement of Sale dated 25/5/1999 to the Sub-Registrar, Belagavi for calculation of duty and penalty. It appears that as the said instrument is dated 25/5/1999 and it is an Agreement of Sale, where recitals are to the effect that possession had been handed over, the said instrument was referred to Sub-Registrar, Belagavi, for ascertaining the stamp duty with reference to the market value as on that date. The District Registrar, Belagavi, in pursuance of the reference made, has sent his report, wherein, It has been observed that the market value of the property in the year 1999-2000 was fixed at the rate of Rs. 183/- per square feet and therefore the market value of the property under the agreement as on the date of its execution was Rs. 83,500/-. Therefore, as per Article 5(iii)(e)(i) of the Karnataka Stamp Act 1957, the stamp duty that ought to have been paid on the said agreement is stated to be Rs. 8350/- i.e., at the rate of 10% on the market value. The plaintiff has not raised any objections to the report of the District Registrar. So far as the total stamp duty payable is concerned, having perused the said report with reference to the provisions of the Karnataka Stamp Act, the same appears to be correct. As the said agreement is written on a paper with the face value of Rs. 50/-, the deficit stamp duty to be paid on the said agreement would be Rs. 8300/-. In so far as it has been stated by the District Registrar that the deficit stamp duty may be collected with penalty of Rs. 5/- or a penalty of a sum equal 10 times, the same does not appear to be correct. In view of proviso (a) of section 34 of the Karnataka Stamp Act, as the deficient portion of stamp duty payable exceeds five rupees, the penalty ought to be paid is of a sum equal to ten times such deficient duty or portion. Thus,, in the light of the foregoing reasons, it is proper to pass the following:

ORDER

The plaintiff is directed to pay the deficit stamp duty of Rs. 8,300/- on the Agreement of Sale dated 25/5/1999 with a penalty in a sum equal to ten times the amount of Rs. 8,300/- i.e., a penalty of Rs.83,000/- on or before the next date of hearing.

Upon payment of deficit stamp duty and penalty, the office shall send to the Deputy Commissioner an authenticated copy of the said Agreement of Sale dated 25/5/1999 together with a certificate in writing with respect to the payment of duty and penalty in accordance with section 37 of the Karnataka Stamp Act.

Call on for payment of deficit stamp duty and penalty accordingly and also for cross examination of PW1 on 05.07.2018

Sd/-

(Sarfaraz Hussain Kittur)
Prl. Civil Judge & JMFC, Belagavi.