:: **ORDER** ::

The plaintiff has produced the document named as “ಖರೀದಿ ಕರಾರ ಪತ್ರ ' i.e. agreement to sell an agricultural land. The plaintiff is willing to tender the said document in his evidence. The said document is written on a stamp paper of Rs.200/-. The said sale agreement is dated 31.10.2017. As on the date of the said sale agreement for consideration of Rs.1,10,000/-, the stamp duty payable was Rs.500/-as per the article 5 of the Karnataka Stamp Act. Therefore, Rs.300/- is the deficit stamp duty, which is payable on the said document. The document has to be impounded as per section 33 of the Karnataka Stamp Act.

The plaintiff has to make payment of the deficit stamp duty of Rs.300/-. Since, the duty payable is more than Rs.5/-, the plaintiff is also liable to pay 10 times penalty on the deficit stamp duty. Therefore, the plaintiff is liable to pay Rs.3,000/- towards penalty.

:: **ORDER** ::

The document named “ಖರೀದಿ ಕರಾರ ಪತ್ರ'’ which is agreement of sale hereby impounded as per Section 33 of the Karnataka Stamp Act, 1957.

The plaintiff is directed to pay Rs.300/- deficit stamp duty and Rs.3,000/- penalty i.e. total of Rs. 3,300/-.

The office is hereby directed to collect the Stamp Duty and penalty levied and send an authenticated copy of the document along with the deficit stamp duty and penalty to the Deputy Commissioner as per Section 37 of the Karnataka Stamp Act.

For plaintiff evidence by : 28.2.2023.

I Addl. Civil Judge & JMFC., Athani.