ORDER ON STAMP DUTY

The plaintiff has filed the suit for partition and separate possession over the suit schedule property. The matter ending for further chief of DW.1. In the meanwhile the defendant to show the father of the plaintiff sold the property to marriage of plaintiff furnished the sale deed 2/05/1980, which are not duly stamped and un-registered. Hence this court impound the documents for calculation and collection of stamp duty and penalty.

2. The document referred above is sale deed dated 2/05/1980 and its is prepared in a stamp paper of Rs.5. As per Karnataka Stamp Act the Sale deed is covered under Article 15.

Article No	**Description of instrument**	**Proper Stamp Duty**
15	In respect of each property put up as a separate lot and sold granted to the purchaser of any property sold by public auction by a court or tribunal or officer of government or by any other authority under any enactment- (a) Where the purchase money does not exceed Rs.10	One rupee

	(b) Where the purchase money exceeds 10 but does not exceed Rs.25 (c) in any other case	One rupee and fifty paise The same duty as a conveyance (no.20) for a market value equal to the amount of the purchase money only

3. As per Article 15 the stamp duty of the said Sale deed has to pay on market value of the property as the property value mentioned 3,700/- which is exceeded Rs.25/-. Admittedly the plaintiff relaid on said deed dated: 2/05/1980 which is paid stamp duty of Rs.5/-. On perusal of the market value of the suit schedule property mentioned in the agreement as Rs.3,700/-. Therefore the defendant liable to pay duty and penalty on said Sale deed amount of Rs.3,700/-. In the sale deed dated 2/05/1980, the defendant paid the stamp of Rs.5/- as such the plaintiff has to pay remaining deficit stamp duty on sale deed dated 2/05/1980 of Rs.3,695/-. The fixed market value of Rs.6 %. As such the calculation of market value on Rs. 3,695 X 6% = Rs.221.7 i.e., Rs.222/-. The stamp duty has to calculate on the market value of Rs.222/- and penalty of 10 times i.e., Rs.222 X 10=Rs.2,220/- in total Rs.2,220 +222 =2,442/-.

4. The defendant has to pay of Rs.2,442/ as penalty and deficit stamp duty in total within a week.

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Prl.Civil Judge & JMFC.,

Kaduru.