IN THE COURT OF THE CIVIL JUDGE AND ADDL. J.M.F.C AT TARIKERE

O.S.No.47/2019

PLAINTIFF	**vs.**	**DEFENDANT**
Smt. Pushpavathi		Sri. Virupakshappa

Date: 11.08.2025 **Proceedings or Orders of the Judicial Officer**

ORDERS ON STAMP DUTY ON TWO AGREEMENTS FOR SALE DATED 25.04.1987 AND 08.01.1996

1. The Defendant has produced two agreements for sale dated 25.04.1987 and 08.01.1996 respectively and has sought to produce the same as evidence on his behalf.

2. The agreement for sale dated 25.04.1987 has been entered upon stamp paper for a value of Rs.10/-. On considering the recitals of the said document, the parties therein have entered into an agreement for sale of the subject property for a total consideration of Rs.13,000/-. A further recital found in the agreement would reveal that the vendor has handed over the possession of the schedule property to the purchaser under the very same agreement. Hence, there is delivery of possession under the said document.

3. On considering the amended provisions of Karnataka Stamp Act, 1957, the proper stamp duty levied on an agreement relating to sale of immovable property where possession of the property is delivered is the same as the conveyance (No.2) on the market value of the property. As per the Article 20, for conveyance, proper stamp duty is 7 ½ % of the value. The value as mentioned in the agreement of sale under consideration is Rs.13,000/-. Hence, the proper stamp duty payable is 7.5% on the said amount which amounts to Rs.975/-.

4. Since the Defendant has made a payment of Rs.10/- as stamp duty, on deducting the same, the deficit would amount to Rs.965/-. On imposition of penalty at 10 times, the stamp duty and penalty payable shall be Rs.9650/-. Hence, it is ordered that the deficit stamp duty and penalty payable on the agreement of sale dated 25.04.1987 is Rs.10,615/- in total.

5. The agreement for sale 08.01.1996 is written on a stamp paper of Rs.30/-. There is no transfer of possession under the said document. As on the date of the said sale agreement, the sale consideration is fixed at Rs.38,000/-, the stamp duty payable was Rs.100/-. Therefore, Rs.70/- is the deficit stamp duty, which is payable on the said document. The Defendant is also liable to pay 10 times penalty on the deficit stamp duty. Therefore, the Defendant is liable to pay Rs.70/- towards deficit stamp duty and Rs.700/- as penalty. With these observations, the following -

ORDER

The Defendant is directed to pay Rs.965/- as deficit Stamp Duty and Rs.9650/- as penalty. (Total of Rs.10,615/-) on the agreement of sale dated 25.04.1987.

The Defendant is directed to pay Rs.70/- as deficit Stamp Duty and Rs.700/- as penalty. (Total of

Rs.770/-) on the agreement of sale dated 08.01.1996.

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 Sec.37 of Karnataka Stamp Act.

For payment of stamp duty and penalty by

sd/-

C.J & A.J.M.F.C. Tarikere