The present situation has arisen on account of the fact that partition deed for the year 2001 is sought to be pressed into service and the said document has not been stamped in the first place. Therefore it is necessary to note the requisite stamp duty that is required to be paid by the Plaintiff.

2. Perusal of the document would indicate that there are two sharers in the document whereunder one brother Lokesh has apparently received his share even prior to the said document and as such no share has been allotted to him under the said document. The second and third of the brothers namely Vijayendra Kumar and Mahendra Kumar have been allotted properties as enumerated in the document. Perusal of the Article 39 of the Karnataka Stamp Act would indicate that an amendment was brought into the same on 01.04.1999 as per which where the property involved is converted for non agricultural purpose or is meant for non agricultural purpose

i) If the property is situated within the limits of Municipal Corporation or Urban Development Authorities or Municipal Councils or Town Panchayaths the stamp duty would be Rs.1000/- for each share;

ii) If the property is situated in other areas Rs.500/- for each share;

iii) If the property belongs to a combination of the aforesaid two categories maximum of the duties described for the each share.

Here there are admittedly two shares and the properties involved are both agricultural and non agricultural and as such the provision under Article 39(d) of the Karnataka Stamp Act would have to be employed. Therefore the maximum duty between Rs.1000/- and RS.250/- would be Rs.1000/- and that would be the duty for each share. Therefore the duty being Rs.1000/- ten times the duty would be the penalty which would be Rs.10,000/- for each of the two shares under the said document. Therefore the duty and penalty that would be payable would be Rs.10,000/- each of the two shares which would together come to Rs.20,000/- and the same shall be paid by the Defendants and more particularly the Defendants No.1 and 3 on or before 13.04.2023. Call on 13.04.2023.

CJ & JMFC, Hnpura.