

ORDER ON MEMO DATED

19.11.2025

Defendant No.2 filed this memo seeking to impound an unregistered relinquishment deed dated 26.02.2013 and necessary direction for payment of duty and penalty.

2. The plaintiff filed objection to the memo contending that, though the defendant No.2 possessing the original deed, he has produced only certified copy of the same and seeking to impound. Unless, original deed is produced, the same cannot be impounded to send it for payment of duty and penalty. He also contended that, the instrument is not registered and unless the instrument is duly registered, the same cannot be impounded.

3. On perusal of the records, it appears that, the defendant No.2 produced a copy of the relinquishment deed, the same was attested by the PDO, Aremallapur village panchayath.

4. Sec. 33 of Karnataka Stamp Act empowers the courts and authorities to impound and examine instruments including certified copies

treated as such and impound them if stamp duty is deficient.

5. The counsel for plaintiff also contended that, the instrument is not registered. Though the instrument is not registered, the same is liable to pay the stamp duty as under Sec.37 of the Karnataka Stamp Act.

6. The Hon'ble Apex Court in the case of **Seetharama Shetty V/s Mohanappa Shetty** Civil Appeal No.10039-40/2024 has explained the differences between the process and the authority in relation to the determination and collection of stamp duty and penalty U/sec.33, 34 & 39 of Karnataka Stamp Act.

7. In the case on hand, the defendant No.2 sought to impound the document before tendering in his evidence. Considering the ratio laid down by the Hon'ble Apex court in the aforesaid case, the instrument is liable to be impounded and send it for payment of duty and penalty to the District Registrar. Accordingly, proceeds to pass the following

ORDER

Acting under Section 33 of Karnataka the certified copy of

unregistered relinquishment deed dated 26.02.2013 being deficit in stamp duty is hereby impounded.

The office is hereby directed to forward the same to the District Registrar, Haveri for recovery of duty and penalty, by keeping the copy of the said document in its place.

The defendant No.2 is directed to approach District Registrar and pay the necessary stamp duty and penalty as calculated by the District Registrar, Haveri on or before 05-01-2026.

If paid, the District Registrar is hereby directed to calculate the duty and penalty and recover the same and send back the instrument with necessary endorsement to this Court on or before 12-01-2026.

Call on by 12-01-2026.

Sd/-

PrI. C.J. & JMFC,
Ranebennur.

