

17.2.2025.

**ORDERS ON PAYMENT OF DEFICIT STAMP  
DUTY AND PENALTY**

The plaintiff has produced original unregistered sale deed dated 29-07-1978 and sought to admit it in evidence.

**2.** The learned counsel for the defendant has raised objection stating that the sale deed is unregistered one and sufficient stamp duty is not paid on the said document. For that the learned counsel for the plaintiff has submitted that he is ready to pay deficit stamp duty and penalty and requested this court to assess the deficit stamp duty and penalty.

**3.** In this case the unregistered sale deed dated 29-07-1978 shows that it was drafted on stamp paper of Rs.2.00 Ps and under the said sale deed land was sold. Therefore as per Article 20 of Karnataka Stamp Act, 1957, which was in force in 1978, the stamp duty on a sale deed in Karnataka would have been 3% of the consideration for property valued between 10,001/- to 50,000/- and additionally, a registration fee of Rs. 2% of the consideration was also payable. In this case the total sale consideration amount mentioned in the sale deed is Rs.6,500/-. Accordingly the plaintiff is required to pay an amount of Rs. 3% and registration charges of Rs. 2% i.e., totally 5% of the sale consideration i.e., 6,500/- which comes to 325/-. In this case the plaintiff already paid stamp duty of Rs.2.00 Ps on the sale deed dated 29-07-1978. Accordingly the deficit stamp duty is Rs. 323/-. Further as per the provisions of Section 34 of Karnataka Stamp

Act the plaintiff is also liable to pay penalty of 10 times the deficit stamp duty i.e., 10 times of Rs. 323/-. Therefore, the plaintiff is required to pay deficit stamp duty of Rs. 323/- and its 10 times penalty of Rs.323/- which comes to Rs.3,230/-. Hence, the following:

**ORDER**

The unregistered Sale Deed dated 29-07-1978 is hereby impounded.

The plaintiff is directed to pay deficit stamp duty of Rs. 323/- and penalty of Rs. 3,230/-, in total Rs.3,553/- on or before 10 days from today.

The unregistered Sale Deed dated 29-07-1978 shall not be admitted in evidence and it cannot be returned to the plaintiff unless and until deficit stamp duty and penalty is paid.

The CMO has to receive the deficit stamp duty and penalty of Rs. 3,553/- and after receipt of the same make endorsement on the original sale deed dated 29-07-1978 as to payment of deficit stamp duty and penalty and write a letter to the District Registrar intimating the receipt of stamp duty and penalty and annex photocopy of the Sale deed and photocopy of translated copy of the sale deed to the said letter.

For payment of duty and penalty call on 27-02-2025.

**Senior Civil Judge & JMFC, Sedam.**

