

Orders on IA dated 16.03.2021

IA dated 16.03.2021 was filed by the plaintiff u/sec.151 of CPC to permit the plaintiff to pay stamp duty on the unregistered document. No objection was filed by the defendant.

The plaintiff counsel orally submitted that the plaintiff is ready to pay deficit stamp duty and penalty on document dated 15.06.2016.

Perused the document dated 15.06.2016. In the present case, the sale agreement is dated 15.06.2016 and the total sale consideration was Rs.6,00,000/-. The said document was endorsed on Rs.100/- stamp paper. *As per Karnataka Stamp(Amendment) Act, 2014 as per Article 5(e) (ii) where the possession of the property is not delivered then, the stamp duty on the said instrument is ten paise for every hundred rupees or part thereof on the market value equal to the amount of consideration subject to a maximum of rupees twenty thousand but not less than rupees five hundred.*

On perusal of the document it is recited that, the possession is not delivered. As per the above said provision the minimum stamp duty payable on the document where the possession of the property is not delivered is Rs.500/-. Since the document is endorsed

on Rs.100/- stamp paper, this Court views that there is a deficit of 400/- rupees stamp duty on the said document. As per Sec.34 of Karnataka Stamp Act this Court views that the suit being filed for specific performance relief the plaintiff is liable to pay 10 times penalty along with deficit stamp duty which is Rs.400/- towards deficit stamp duty and Rs.4,000/- towards penalty in total, the plaintiff is liable to pay Rs.4,400/- on sale agreement dated 15.06.2016 towards deficit stamp duty and penalty. With this observation, I proceed to pass the following

ORDER

IA dated 16.03.2021 filed by the plaintiff u/sec.151 of CPC is hereby allowed with following direction to the plaintiff.

The plaintiff is directed to pay deficit stamp duty and penalty of Rs.4,400/- on sale agreement dated 15.06.2016 in office by next date without fail.

**Senior Civil Judge,
Maddur.**