Order on Stamp Duty

The plaintiff No.1 and 2 have filed this suit for Permanent injunction in respect of suit schedule property. The plaintiff No.1 and 2 have produced xerox copies of two unregistered Panchatayi Palu Parikath dated 10.06.1996. As per the said Panchatayi Palu Parikath deeds dated 10.06.1996, Plaintiff No.1 and 2 have divided the suit schedule property equally.

2. To prove the possession of the suit schedule property, the plaintiff No.1 and 2 relied on said documents dated 10.06.1996, which are Panchatayi Palu parikath deeds. The Panchatayi Palu Parikath deeds executed in white papers. As per Karnataka Stamp Act 1957, Partition Deed is covered under Article 39.

Article No	**Description of instrument**	**Proper Stamp Duty**
39	Instrument of as defined by clause (k) of sub-section (1) of Section 2 (a) Where the property involved in the partition is converted for non -agricultural purpose or is meant for non -agriculture use,-	
	(1) If the property is situated in the jurisdiction of Municipal Corporation or Urban Development Authorities or Municipal councils or town panchayaths.	Rupees one thousand for each share.
	(2) If the property is situated in the areas other than those mentioned in sub-clause (1) above.	Rupees five hundred for each share.
	(b) where the property involved in the partition is agricultural land.	Rupees two hundred and fifty for each share.
	(c) Where the property involved in the partition is movable or money.	Rupees two hundred and fifty for each share.
	(d) Where the property involved in the partition belongs to any of the combinations of categories mentioned in sub-clauses (a), (b) and (c) above	Maximum of the duties described in sub-clause (a), (b) or (c) above for each share.

3. The plaintiff No.1 and 2 claiming the rights in the suit schedule property i.e., vacant site. Hence it is calculated that, the Partition Deeds are concern Rs.500/- for each share. Admittedly the plaintiff No.1 and 2 relied on two Panchatayi Palu parikath/Partition Deeds as the suit schedule property had fallen to the share of plaintiff No.1 and 2 both equally. The said two Partition Deeds have been executed in the white papers. Therefore the plaintiff No.1 and 2 are liable to pay stamp duty of Rs.500/- to each deed and penalty of Rs 500 x 10 = Rs.5,000/- on each deed for their share.

4. Hence it is held that the plaintiff No.1 and 2 are liable to pay stamp duty and penalty of Rs.5.500 /- on each Panchatayi Palu parikath deeds.

5. The plaintiff No.1 and 2 are here by directed to pay Stamp Duty and penalty of Rs.11,000/- within next date of hearing.

Addl. Civil Judge & JMFC,
Nagamangala.