The sale agreement dated 18.05.2016 is not sufficiently stamped. Hence the same is impounded for collection of deficit stamp duty and penalty.

On sale agreement the plaintiff has paid stamp duty of Rs.200/-. The actual stamp duty ought to have been paid on sale consideration of Rs.2,10,000/- is Rs.210/- as per Article 5(i)(e)(ii) of Karnataka Stamp Act. As per sec. 34(a) of the said Act, the plaintiff is directed to pay 10 times the penalty on the deficit i.e Rs.10 X 10 = Rs.100/-. Therefore, the plaintiff is directed to pay Rs.10/- towards deficit stamp duty and Rs.100/- towards 10 times penalty, that is total a sum of Rs.110/- is to be paid by the plaintiff to fulfill the sufficient stamp duty and penalty.

Office is directed to collect the above sum.

For payment of duty and penalty by 07.09.2021.

PCJ & JMFC, K.R.Nagara.