

During the chief examination, the PW-1 intends to mark Unregistered gift deed dated.21.12.2001. since unregistered gift deed is impounded and the plaintiff counsel submits that, the plaintiff is ready to pay duty and penalty on the said instruments. Hence office of this court wrote a letter to District-Registrar for furnish information regarding deficit stamp duty.

Office is received the report from District registrar, Mysuru.

The unregistered gift deed dated.21.12.2001, since it is unregistered as per Article 28(b) of Karnataka Stamp Act, stamp duly payable is at Rs.1000/-. The said sale agreement is executed on stamp paper of Rs.5/-, hence balance duty required to payable is Rs.995/-. As per Sec. 39 of Karnataka Stamp Act, 10 times penalty shall be imposed on balance duty. Therefore, $10 \times \text{Rs.}995 = \text{Rs.}9950 + \text{Rs.}995 = \text{Rs.}10,945/-$.

Thus the total duty with penalty required to be payable by the plaintiff is Rs.10,945/-, On the basis of report

received by the District Registrar, Mysuru.
this court proceed to pass the following;

ORDER

Plaintiff is hereby directed to pay an amount of Rs.10,945/- as duty and penalty on unregistered gift deed dated.21.12.2001.

For payment of duty and penalty.

Call on 09.01.2026

(Saritha Kumari A.M)
I Addl. Civil Judge & J.M.F.C
Nanjangudu.