

15.03.2025

Plt: LNC
D1 to 3: HSL
D4: RKS
For orders

I.A filed by the	Plaintiff
Date of filing of I.A	31.08.2024
Date of filing of Objection	-
Provision of law	Under Sec.34 of Stamp Act
Date of Order	15.03.2025

**ORDER ON I.A.NO.12 UNDER SEC.34 OF THE
KARNATAKA STAMP ACT, 1957**

This application is filed by the Plaintiff requesting the court to impound the disputed document(receipt) marked by this court for an identification purpose.

2. In the affidavit accompanying in this application, the Plaintiff states that he has filed this suit for specific performance of contract based on the sale agreement dated:22.02.2010. It is further stated that when the matter was set down for cross-examination of PW.1 by the Defendants they ventured to get mark the fabricated document styled as receipt. However, this court for identity purpose marked this document as Ex.N.1. Therefore, said document required to be impounded as provided in the provisions of Stamp Act. Hence, he prays to allow this application. On the other hand the Defendant has not filed any objection to this application.

3. Heard the arguments and perused the case record.

4. Based on the application averments the following points would arise for the consideration of the Court:-

i) Whether the Ex.N1 marked for identity purpose is liable for impounding for payment of duty and penalty?

ii) What order?

5. My answers to the above points are as under:-

POINT No.(i) : In the Negative;

POINT No.(ii) : As per the final order

for the following:-

REASONS

6. Point No.(i):- Admittedly the present suit is filed by the Plaintiff against the Defendant for the relief of specific performance of contract based on the sale agreement. I have perused the oral testimony of PW.1. It is revealed from the evidence of PW.1 that during the course of cross-examination of PW.1 that an unregistered receipt dated:11.06.2012 has been marked confronted by the learned counsel for the Defendant and it is denied by PW.1. However, my learned predecessor in office has marked this document(receipt) on 11.06.2012 as Ex.N1 for identity purpose. As per this document, the Plaintiff has received advance amount from the Defendant. As rightly submitted by the learned counsel for the Plaintiff, this Ex.N.1 has not been admitted during his cross-examination. The evidentiary value of Ex.N.1 is to be appreciated and decided in the Judgment. But, in Karnataka Stamp Act, 1957 there is no provision for payment of stamp duty on receipt. In other words the receipt is not described in this Karnataka Stamp Act, 1957 as a document required for stamp duty. Therefore, Ex.N1 cannot be impounded as no stamp duty is prescribed in the Karnataka Stamp Act. Therefore, the application filed by the Plaintiff under Sec.34 of Karnataka Stamp Act is to be rejected. **Hence, I answer this Point in the Negative.**

7. Point No.2:- In view of the reasons discussed above, I proceed to pass the following:-

ORDER

I.A.No.12 filed by the Plaintiff Under Sec.34 of Stamp Act is hereby dismissed with cost of Rs.400/- payable to the Defendant.

For further cross-examination of PW.1.

PRL. SENIOR CIVIL JUDGE & C.J.M.,
RAMANAGARA.