

**KARN410000432015**



**IN THE COURT OF THE ADDL. SENIOR CIVIL JUDGE &  
J.M.F.C., AT : MAGADI.**

**Present:**

**Sri.Hanumanth Satwik., LL.M,  
Addl. Senior Civil Judge & JMFC., Magadi.**

**DATED: THIS THE 4<sup>th</sup> DAY OF JUNE 2022**

**O.S.No.10/2015**

- Plaintiffs** : 1. Smt. Kariyamma,  
D/o late Lakshminarasimhaiah,  
Aged about 52 years,  
R/at Uddanahalli Village,  
Tavarekere Hobli,  
Bengaluru South Taluk.
2. L Narasimhaiah,  
S/o late Lakshminarasimhaiah,  
Aged about 55 years.
3. L.Narasimhamurthy,  
S/o late Lakshminarasimhaiah,  
Aged about 51 years.

Plaintiff no.2 and 3 both are R/at  
Ankaiahayanapalya Village,  
Ajjanahalli Dakale, Tavarekere Hobli,  
Bengaluru South Taluk.

(By **Sri. K.R.A.**, Advocate)

--V/s--

- Defendants** : 1. Sri. Siddappa,  
S/o late Chikkamuthaiah,  
Aged about 54 years.
2. Sri. Narasimhamurthy,  
S/o Siddappa,  
Aged about 28 years.

(By **Sri. N.S.**, Advocate)

**ORDER**

The present suit is for declaration and permanent injunction.

2. In the present case the question is about determination of stamp duty and penalty payable on the unregistered agreement of sale dated 30.06.1999.

3. Heard counsel for the plaintiffs and defendants on stamp duty and penalty payable on the agreement of sale.

4. Considering the submissions of the counsel, following points arise for my consideration.

**1. Whether stamp duty paid on the agreement**

**of Sale dated: 30.06.1999 is deficit?**

- 2. If so, what is the stamp duty and penalty payable on the agreement of sale dated 30.06.1999?**
- 3. What order?**

5. My findings for the above points are as under.

Point No.1 : In the affirmative

Point No.2 : As per the discussion

Point No.3 : As per final order

For the following;

### **REASONS**

6. **Point No.1 and 2** :- For the sake of convenience and to avoid repetition of facts these points are taken together for common discussion. The plaintiffs produced agreement for sale dated 30-06-1999. I have perused the said agreement for sale. The averments of the agreement indicate that the possession of the property involved therein was not transferred under the agreement rather it was transferred before. Thus, the possession of the property was not delivered under the agreement of sale in question. The agreement for sale dated 30-06-1999 further shows

that the stamp duty paid on it is Rs.100/-. In this regard on perusal of Art.5(e)(ii) of The Karnataka Stamp Act 1957, it is clear that stamp duty payable on the agreement for sale where possession of the property is not delivered is Rs.1 for every Rs.100/- or part thereof on the market value equal to the amount of consideration subject to a maximum of Rs.20,000/- but not less than Rs.500/-. In the case at hand the total consideration involved in the said agreement for sale is Rs.2,05,000/-. As such, the stamp duty payable on the instrument is Rs.2,050/-. The stamp duty paid on the agreement of sale is Rs.100/-. The deficit stamp duty payable towards the agreement for sale is Rs.1950/-. Such being the case, the total penalty payable on the instrument is Rs.19,500/-. Consequently, the total amount of stamp duty and penalty payable on the said agreement for sale dated 30-06-1999 is Rs.21,450/-.

7. In this circumstances, having regard to the submissions of the learned counsel, plaint averments and the agreement for sale dated 30-06-1999, I am of the view that the stamp duty paid on the said agreement is deficit. As such, the plaintiffs are liable to

pay a sum of Rs.21,450/- towards duty and penalty on the agreement for sale dated 30-06-1999. Accordingly, I answer point No.1 in the affirmative and point no.2 is answered accordingly.

8. **Point No.3**:-In view of reasons on point No.1 and 2 and in the interest of justice and equity, I proceed to pass the following,

**ORDER**

**The plaintiffs are hereby directed to pay  
Rs.21,450/- towards stamp duty and penalty  
on the agreement for sale dated 30-06-1999.**

(Dictated to the Typist directly on the computer, typed by her, corrected by me and then pronounced in the open court on this the **4<sup>th</sup> day of June, 2022.**)

**(Hanumanth Satwik)  
Addl. Senior Civil Judge & JMFC.,  
Magadi.**