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**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 18th DAY OF JANUARY 2023

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 10.02.1996.

3. Heard counsel 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: 10.02.1996 is deficit?**
- 2. If so, what is the stamp duty and penalty payable on the agreement of sale dated 10.02.1996?**

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 10-02-1996. I have perused the said agreement for sale. The averments of the agreement indicate that the possession of the property involved therein was transferred under the agreement. Thus, the possession of the property was delivered under the agreement of sale in question. The agreement for sale dated 10-02-1996 further shows that the stamp duty paid on it is Rs.200/-. 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 delivered is the same duty as conveyance (No.20) on the market value of the property. In this regard, I have perused the market value submitted by the office of Sub-Registrar. Be it stated, the property

involved in the agreement of sale is *kushki* land. In this background, on perusal of the chart of market value submitted by the office of Sub-Registrar, it is clear that for the year 1995-96 the market value of the properties coming within the village Ajjanahalli for *kushki* land is Rs.30,000/- per acre.

7. In this background, the market value of the property involved in the agreement of sale dated: 10.02.1996 will come to Rs.83,250/- for the land bearing Sy.No.96/8, measuring 2 acres 31 guntas and Rs.37,500/- for the land bearing Sy.No.97 measuring 1 acre 10 guntas. As such, if the stamp duty payable on the agreement of sale is calculated, it will come to Rs.9,660/-. Be it stated, the stamp duty paid on the said agreement of sale is Rs.200/-. As such, the deficit stamp duty payable on the agreement of sale dated: 10.02.1996 is Rs.9,460/-. Such being the case, the total penalty payable on the instrument is Rs.94,600/-. Consequently, the total amount of stamp duty and penalty payable on the said agreement for sale dated 10-02-1996 is Rs.1,04,060/-.

8. In this circumstances, having regard to the submissions of the learned counsel, plaint averments and the agreement of sale dated 10-02-1996, 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.1,04,060/- towards duty and penalty on the agreement for sale dated 10-02-1996. Accordingly, I answer point No.1 in the affirmative and point no.2 is answered accordingly.

9. **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.1,04,060/- towards stamp duty and penalty on
the agreement of sale dated 10-02-1996.**

(Dictated to the Typist directly on the computer, typed by her, corrected by me and then pronounced in the open court on this the **18th day of January, 2023.**)

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