



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

Present:
Sri. Sandeep S. Reddy, B.A., LL.B.,
Addl. Senior Civil Judge & JMFC., Magadi.

DATED: THIS THE 13th DAY OF JUNE 2024

O.S.No.54/2017

Plaintiff : Sri. Uday Kumar,
(By **Sri. R.S.N.** Advocate)

V/s

Defendants : Smt. T. P. Manjula & Ors.,
(D1 to 3 Exparte)
(D4(a to c) by **Sri. G.P.**, Advocate)

ORDER

The present suit is for specific performance of contract, declaration and other consequential reliefs.

2. In the present case the question is about determination of stamp duty and penalty payable on the unregistered agreement of sale dated: 18.07.2013.

3. Heard counsel for the plaintiff and defendant.

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

1. **Whether stamp duty paid on the agreement of Sale dated: 18.07.2013 is deficit?**
2. **If so, what is the stamp duty and penalty payable on the agreement of sale dated 18.07.2013?**
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 plaintiff produced agreement for sale dated: 18.07.2013. I have perused the said agreement for sale. The averments of the agreement indicate that the plaintiff and defendant entered into the said agreement for sale and the possession of the suit

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schedule property is not delivered to the plaintiff. The agreement for sale dated 18.07.2013 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 ten paise 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.11,50,000/-. As such, the stamp duty payable on the instrument is Rs.1150/-. The stamp duty paid on the said agreement of sale is Rs.1150 /-. The deficit stamp duty payable towards the agreement for sale is Rs.650/-. Such being the case, the total penalty payable on the instrument is Rs.6500/-. Consequently, the total amount of stamp duty and penalty payable on the said agreement for sale dated: 18.07.2013 is Rs.7,150/-.

7. In this circumstances, having regard to the submissions of the learned counsel, plaint averments and the agreement for sale dated

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18.07.2013, I am of the view that the stamp duty paid on the said agreement is deficit. As such, the plaintiff is liable to pay a sum of Rs.7,150/- towards duty and penalty on the agreement for sale dated 18.07.2013. 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 plaintiff is hereby directed to pay
Rs.7,150/- towards stamp duty and penalty on
the agreement for sale dated 18.07.2013.**

(Dictated to the Typist directly on the computer, typed by her corrected by me and then pronounced in the open court on this the **13th day of June, 2024.**)

**(Sandeep S. Reddy)
Addl. Senior Civil Judge & JMFC.,
Magadi.**