



**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 12th DAY OF JUNE 2024
O.S.No. 320/2020

Plaintiff : Sri. H. Anjanappa,
S/o. Late. Hanumanthappa,
Aged about 73 years,
R/at: #7, 1st Floor, 1st Main,
'D' Cross, Maruthinagara,
Yelahanka, Bangalore – 560 064.
(By Sri. **K.Y.** Advocate)

---V/s---

Defendants : 1. Sri. N. H. Raju,
S/o. Late. Hanumanthappa,
Aged about 48 years,
R/at: Nethenahalli Village,
Kasaba Hobli, Magadi Taluk,
Ramangara District.

2. Sri. Hanumanthappa,
S/o. Late. Hanumanthappa,
Aged about 68 years,
R/at: No.12/116, Near Ramarao
Layout, Kattriguppe,
Banashankari III Stage,
Bangalore South,

3. Smt. Kempamma,
D/o. Late. Hanumanthappa,
W/o. Late. K. N. Murthy,



O.S.No.320/2020(Or.)

Since dead by her L.Rs.,

(a) Sri. Ramesh,
S/o. Late. K. N. Murthy,
Aged about 58 years,

(b) Sri. Prakash,
S/o. Late. K. N. Murthy,
Aged about 53 years,

(c) Sri. Suresh,
S/o. Late. K. N. Murthy,
Aged about 51 years,

(d) Smt. Lakshmi Devi,
D/o. Late. K. N. Murthy,
Aged about 55 years,

(e) Smt. Bhagya,
D/o. Late. K. N. Murthy,
Aged about 49 years,
R/at: Bangalore.

D4(a to e) R/at:
Koramangala Village,
Lakkenahalli Post, Soluru Hobli,
Magadi Taluk, Ramanagara District.

(f) Smt. K. N. Shobha,
W/o. N. H. Raju,
Aged about 45 years,
R/at: Nethenahalli Village,
Kasaba Hobli, Magadi Taluk,
Ramangara District.

4. Smt. Sugunamma,
W/o. Kaverappa,

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Aged about 58 years,
R/at: #1405, Aprameyanilay,
8th Main Road, 5th Cross, 5th Stage,
1st Phase, BEML Layout,
Raja Rajeshwarinagar,
Bangalore 560 098.

(D1, 3(f) & 4 by **Sri. H.N.S.** Advocate)
(D2, 3(b to e) by **Sri. A.K.H.** Advocate)

ORDER

The present suit is for partition, declaration, permanent injunction and other consequential reliefs.

2. In the present case the question is about determination of stamp duty and penalty payable on the unregistered Partition Deed dated: 10.05.1996.

3. Heard counsel.

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

1. What is the stamp duty and penalty payable on



**the unregistered Partition Deed dated:
10.05.1996?**

2. What order?

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

Point No.1 : As per the discussion

Point No.2 : As per final order
for the following;

REASONS

6. **Point No.1**:- Plaintiff produced unregistered Partition Deed dated: 10.05.1996. I have perused the said Partition Deed and the case of the plaintiff. Be it stated, plaintiff is claiming rights over the suit schedule property through the said partition deed. In the facts and circumstances of the present case the law applicable for calculation of stamp duty on partition deed dated: 10.05.1996 is The Karnataka Taxation and Certain Other Laws (Amendment) Act, 1979.

7. Thus seen, for the purpose of calculation of stamp duty payable on the unregistered Partition Deed dated: 10.05.1996, I have perused

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the RTC., of land bearing Sy.No.75/1, 76 of Netenahalli and Sy.No.112 of Uduvegere Village. The suit schedule property claimed by the plaintiff is held on revenue settlement. Thus, considering the RTC of the said property it is clear that the assessment value of the property is Rs.3.82/-. In this background, if value for the purpose of duty is calculated as per Art.39 of The Karnataka Taxation and Certain Other Laws (Amendment) Act, 1979, it will be Rs.95.5/-.

8. Be it noted, as per Art.39 of The Karnataka Taxation and Certain Other Laws (Amendment) Act, 1979, the stamp duty payable on the partition instrument is the same duty as a bond (No.12) for the amount of the value of the separated share or shares of the property. On this touchstone, I have perused Art.12 of the The Karnataka Taxation and Certain Other Laws (Amendment) Act, 1979. Therefore, considering the above said materials I am of the view that the stamp duty payable on the unregistered Partition Deed dated: 10.05.1996 is Rs.95.5/-. Further the penalty of 10 times would come to Rs.955/-. In this view of the matter, the stamp duty and penalty payable on unregistered Partition Deed dated: 10.05.1996 is Rs.1050/-.

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9. In these circumstances, having regard to the submissions of the learned counsel, written statement averments and the unregistered Partition Deed dated: 10.05.1996, I am of the view that plaintiff is liable to pay a sum of Rs.1050/- towards duty and penalty on the unregistered Partition Deed dated: 15.04.1995. Accordingly, point No.1 stands answered.

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

ORDER

**Plaintiff is hereby directed to pay Rs.1050/-
towards stamp duty and penalty on the
unregistered Partition Deed dated: 10.05.1996.**

(Dictated to the Typist directly on the computer, typed by her corrected by me and then pronounced in the open court on this the **12th day of June, 2024.**)

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