09/01/26
Plf MKT
Def - HVU
For order

For orders by 20/1.

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ORDERS ON IA FILED BY PLAINTIFF UNDER SECTION 3(a) AND 33 OF THE KARNATAKA STAMP ACT

The plaintiff filed this application seeking permission to pay duty and penalty on an unregistered document styled as relinquishment deed dated 11/07/1984 tendered in the evidence of PW1.

Perused the document and records.

The duty and penalty on the relinquishment deed has to be levied as per Article 45 of the Karnataka Stamp Act, which provides for payment of stamp duty for Release deed. The proper duty payable on release deed is determined based on the persons between whom the document came into existence. If said document is between family members same is governed under Art.45(b), if not, stamp duty is to be paid as per Art.45(a).

In the instant case, the document is executed by the executants infavour of his brother, as such the disputed document covered under Art.45(b). Accordingly the proper stamp duty payable is Rs.1,000=00.

Thus, it is clear that the proper stamp duty payable on disputed document is Rs.1,000=00. The stamp duty payable on disputed document dated 11/07/1984 is worked out as under:

Stamp duty payable on document	1,000=00
Less: The stamp duty paid by The Defendant	5=00
Deficit Stamp duty	995=00
Penalty at 10 times of deficit stamp duty (995=00 X 10= 9,950=00)	9,950=00
Total of deficit stamp duty +` penalty	11,950=00

Hence the following;

ORDER

The Defendants are directed to deposit Rs.11,950=00 (Rupees Eleven Thousand Nine Hundred Fifty Only) towards duty and penalty payable on document dated 11/07/1984.

After deposit of the aforesaid amount the Office is directed to send an authenticated copy of document dated 11/07/1984 the Learned District Registrar, Shivamogga, together with a certificate in writing stating the amount of duty and penalty collected in respect of document dated 11/07/1984 and send the said amount or remit the said amount to the Government, as per Section 37 of the Karnataka Stamp Act, 1957;

The Defendant is at liberty to approach the Learned District Registrar, Shivamogga for refund of the penalty as per Section 38(1) of Karnataka Stamp Act, 1957.

I.Addl.Sr.Civil Judge.,
Bhadravathi.

For payment of duty and penalty; and for F/C/PW1, Call on 7/02/2026.