

In the present case during the chief-examination of plaintiff he has produced unregistered sale agreement dated 18.08.1995. Thereafter, this court referred the said documents to the District Register, Shivamogga for calculation of the stamp duty and penalty. Thereafter, the District Registered send the Report after calculating the stamp duty and penalty. Thereafter, the learned counsel for the plaintiff argued and submits that this court does not have authority to collect stamp duty and penalty. The District Register is authority to collect stamp

duty and penalty in respect of the said documents. In support of his document the counsel relied a decision reported in **2024 AIAR (Civil 930) where the Hon'ble Supreme Court of India** has held that the District Register is having power to collect the stamp duty and penalty.

In view of the argument and decision relied by the counsel. The agreement of sale dated 18.08.1995 has to be send to the District Register, Shivamogga for calculation of stamp duty and penalty from the plaintiff.

Accordingly, office is hereby directed to send the document, agreement of sale dated 18.08.1995 to the District Register, Shivamogga for calculating the stamp duty & penalty. After that collect the stamp duty and penalty from the plaintiff and endorsed the same on the document and return the same to

the court.

The parties hereby directed to approach the District Register, Shivamogga without expecting the any notice from the District Register.

For await report.

Call on 05.06.2025.

**C/C Addl. Civil Judge and JMFC.,
Soraba.**