IN THE HIGH COURT OF ANDHRA PRADESH: AMARAVATI

CIVIL REVISION PETITION No.2439 OF 2025

% Dated 19.02.2026

Padarthi Anjamma
w/o Venkata Seshaiah,
House wife, r/o Perala,
Chirala, Bapatla District ….. Petitioner

Versus

1. Gumpula Yesupadam (died)
2. Gumpula Jayasri (died)
3. Kattupalli Suvarna Ratna Kumari @ Suvarna
   w/o Subbarao, cultivation
   r/o Perala, Chirala, Bapatla District

…. Respondents

JUDGMENT PRONOUNCED ON: 19.02.2026

THE HON'BLE SRI JUSTICE VENKATESWARLU NIMMAGADDA

Whether Reporters of Local newspapers
may be allowed to see the Judgments?

Whether the copies of judgment may be marked to
Law Reporters/Journals

Whether Their Ladyship/Lordship wish to see the fair
copy of the Judgment?

+ HON'BLE SRI JUSTICE VENKATESWARLU NIMMAGADDA

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…. Respondents

Counsel for the petitioner	:	Mr. Y. Narapa Reddy
Counsel for Respondent	:	-

<GIST:
> HEAD NOTE:
? Cases referred

THE HON'BLE SRI JUSTICE VENKATESWARLU NIMMAGADDA

CIVIL REVISION PETITION No.2439 OF 2025

ORDER:

1. This civil revision petition under Article 227 of the Constitution of India is filed challenging the order passed by the Principal Junior Civil Judge, Chirala in I.A.No.595 of 2025 in O.S.No.28 of 2010 dated 02.07.2025.

2. The brief facts of the case are that, I.A.No.595 of 2025 was filed before the Court below under Section 151 C.PC. to send the document i.e. "Hamee Patramu" dated 29.07.2004 for the purpose of impounding the said deed and for payment of stamp duty and penalty by the petitioner/plaintiff, as per Section 38 of the Stamps and Registration Act, 1908.

3. The contention of the petitioner/plaintiff before the Court below was that, the petitioner filed O.S.No.28 of 2010 for permanent injunction against the respondents from ever interfering with the peaceful possession and enjoyment over the plaint schedule property. The suit is coming on for trial and the petitioner was already examined as P.W.1. Subsequently, she filed a document before the Court styled as "Hamee Patramu" dated 29.07.2004 pertaining to the

plaint schedule property and also filed an additional chief affidavit. The “Hamee Patramu” dated 29.07.2004 is coupled with possession and the same was not registered at the time of execution. The suit is coming up for trial. Since the “Hamee Patramu” dated 29.07.2004 coupled with possession requires stamp duty and penalty to be paid by her, as such she filed I.A.No.595 of 2025 for the purpose of impounding the said document and for payment of stamp duty and penalty by her.

4. The respondents filed counter affidavit before the Court below, denying averments of the petition. It is submitted that the Court is not competent for impounding the document and to decide the stamp duty and penalty, as it contains delivery of possession to the petitioner relating to the plaint schedule property. The respondents submitted that the alleged “Hamee Patramu” dated 29.07.2004 is not executed on proper non-judicial stamp paper which is worth over Rs.100/- generally, but it is executed and also contains only Rs.10/- + Rs.10/- non judicial stamp, which is inadmissible in evidence and it can neither be looked into nor can it be marked. The property mentioned in “Hamee Patramu” dated 29.07.2004 is different from the plaint schedule property and hence there is no identity of the property which is mentioned in the said alleged “Hamee Patramu” dated

29.07.2004 and hence it is not relating to the plaint schedule property. “Hamee Patramu” dated 29.07.2004 does not contain the schedule and contains a recital stating that, after receiving Rs.40,000/- towards the said alleged “Hamee Patramu” dated 29.07.2004**,** the same is received by the executants and then they have entrusted the alleged property and hence it is not necessary to pay the stamp duty and penalty on Rs.40,000/-, and requested to dismiss the interlocutory application.

5. Upon considering submissions of both the counsel, the Trial Court observed that, Section 33 of the Indian Stamp Act requires the Court to impound documents that are not property stamped and Section 38 allows such documents to be sent to the Collector for deciding and to collect the correct stamp duty and penalty, for that the petitioner did not follow the legal procedure. Instead, the petitioner intends to pay stamp duty and penalty directly at the Court below even though the document involves factual issues, whereby in such cases, the Court cannot calculate the correct duty, especially when there are doubts about the property details and the amount paid.

6. The Court below further observed that, the petitioner’s attempt to deposit the stamp duty in Court instead of going through the proper

procedure and to the authority is not legally correct and goes against the procedure set by the Indian Stamp Act. Further, it was observed the petitioner neither explained nor corrected the differences in the property details and has failed to prove that the document clearly relates to the plaint schedule property, therefore, the petitioner did not give any proper reason to grant relief; hence the Court below finally dismissed the application on the ground that the petitioner's request to impound the document by receiving the required stamp duty and penalty directly in the Court is not maintainable. Aggrieved thereby, the present civil revision is filed.

7. During hearing, Sri Y. Narapa Reddy, learned counsel for the petitioner would submit that, the petitioner, in compliance with the legal requirements expressed her willingness to pay the requisite stamp duty and penalty and accordingly filed the interlocutory application seeking a direction to send the document for impounding and payment of stamp duty and penalty. But the Trial Court dismissed the said application holding that the petitioner's request to deposit the duty and penalty directly in the Court is not maintainable and that the proper course is to refer the document to the District Collector or competent stamp authority and requested to allow the civil revision petition.

8. As per the causetitle, Respondent Nos.1 & 2 died. None appeared for Respondent No.3.

9. The petitioner filed I.A.No.595 of 2025 to send the document i.e. “Hamee Patramu dated 29.07.200” for the purpose of impounding the said document and for payment of stamp duty and penalty by the petitioner. The said claim of the petitioner is contrary to law, for the reason that, as per Section 38 of the Indian Stamp Act, the Collector is the competent authority to assess the stamp duty and to impose the penalty, which is based upon the years and age of the document. Therefore, the Court below rightly rejected the claim of the petitioner on the ground that the Court did not have that much expertise to determine the stamp duty as well as penalty, as prayed by the learned counsel for the petitioner.

10. For determination of the same, it is appropriate to extract the provisions of Sections 33, 38 & 40 of the Indian Stamp Act.

> ***38. Instruments impounded how dealt with.***
>
> *(1) When the person impounding an instrument under section 33 has by law or consent of parties authority to receive evidence and admits such instrument in evidence upon payment of a penalty as provided by section 35 or of duty as provided by section 37, he shall send to the Collector an authenticated copy of such instrument,*

together with a certificate in writing, stating the amount of duty and penalty levied in respect thereof, and shall send such amount to the Collector, or to such person as he may appoint in this behalf. (2) In every other case, the person so impounding an instrument shall send it in original to the Collector.

39. Collector's power to refund penalty paid under section 38, sub-section (1).

(1) When a copy of an instrument is sent to the Collector under section 38, sub-section (1), he may, if he thinks fit, refund any portion of the penalty in excess of five rupees which has been paid in respect of such instrument. (2) When such instrument has been impounded only because it has been written in contravention of section 13 or section 14, the Collector may refund the whole penalty so paid.

40. Collectors power to stamp instruments impounded.

(1) When the Collector impounds any instrument under section 33, or receives any instrument sent to him under section 38, sub-section (2), not being an instrument chargeable 4 [with a duty not exceeding ten naye paise] only or a bill of exchange or promissory note, he shall adopt the following procedure: —

(a) if he is of opinion that such instrument is duly stampeded or is not chargeable with duty, he shall certify by endorsement thereon that it is duly stamped, or that it is not so chargeable, as the case may be; (b) if he is of opinion that such instrument is chargeable with duty and is not duly stamped, he shall require the payment of the proper duty or the amount required to make up the same, together with a penalty of five rupees; or, if he thinks fit, an amount not exceeding ten times the amount of the proper duty or of the deficient portion thereof, whether such amount exceeds or falls short of five rupees: Provided that, when such instrument has been impounded only because it has been written in contravention of section 13 or section 14, the Collector may, if he thinks fit, remit the whole penalty prescribed by this section.

(2) Every certificate under clause (a) of sub-section (1) shall, for the purposes of this Act, be conclusive evidence of the matters stated therein.

(3) Where an instrument has been sent to the Collector under section 38, sub-section (2), the Collector shall, when he has dealt with it as provided by this section, return it to the impounding officer.

11. On perusal of the above provisions, it is clear that the Collector is the competent authority under the Indian Stamp Act and possessed

an expertise for determination of stamp duty basing upon the value of the property and to impose the penalty basing upon the age of the document. In the instant case, the document sought to be impounded by the Court below is aged about 20 years, it not only suffers from insufficient stamp duty, but also suffers registration, since there is an element of conveyance by the executant in favour of the executee. In view of the mandate of law, the petitioner should file petition under the provisions of the Indian Stamp Act to get the document validated and registered by paying required stamp duty.

12. Even assuming for a moment that the said document was validated by impounding the same by the competent authority, but still, it suffers from registration, which is a compulsorily registrable document under the Indian Registration Act. Unless and until the document/conveyance deed is duly registered under the provisions of the Registration Act, the same cannot be admitted as an admissible document. Since the subject document suffers two defects of stamp duty as well as registration, only one defect can be cured by adopting appropriate procedure, but it is impossible to cure the other defect of registration. Therefore, the Court below rightly rejected the application of the petitioner after appreciating the law and facts on hand. Hence,

the order passed by the Court below is supported by reasons and does not warrant any interference by this court. Therefore, this Court is not inclined to interfere with the orders passed by the Court below.

13. In the result, civil revision petition is dismissed. No costs.

14. Consequently, miscellaneous applications pending if any, shall stand closed. No costs.

JUSTICE VENKATESWARLU NIMMAGADDA

Dated: 19.02.2026

Note: LR Copy to be marked

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THE HON'BLE SRI JUSTICE VENKATESWARLU NIMMAGADDA

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