



CNR: KAHC010388092021

NC: 2026:KHC:42240
W.P. No.18966/2021

IN THE HIGH COURT OF KARNATAKA AT BENGALURU
DATED THIS THE 10TH DAY OF AUGUST, 2026
BEFORE
THE HON'BLE MR. JUSTICE VIJAYKUMAR A. PATIL
WRIT PETITION NO.18966/2021 (GM-CPC)

BETWEEN:

1. SRI. B.M. LINGARAJU
S/O LATE MARIGOWDA
AGED ABOUT 57 YEARS
R/AT BETTEGOWDANAHADODDI
VILLAGE, KASABA HOBLI
KANAKAPURA TALUK
RAMANAGARA DIST-562 117.
2. SMT. NAGARATHNA
W/O H.D. LINGARAJU
AGED ABOUT 44 YEARS
R//AT HONNIGANAHALLI VILLAGE
KASABA HOBLI, KANAKAPURA TALUK
RAMANAGARA DIST-562 117.

...PETITIONERS

(BY SRI. PRAKASH M.H. ADV.,)

AND:

SRI. HUCHEGOWDA
S/O SHIVANEGOWDA
AGED ABOUT 65 YEARS
R/AT ALANATHA VILLAGE
SANTHEKODIHALLI HOBLI
KANAKAPURA TALUK
RAMANAGARA DIST-562117.

...RESPONDENT

(BY SRI. DEEKSHEETH Y.R. ADV., FOR
SRI. HARSHA, ADV.,)

Digitally signed
by RUPA V

Location: HIGH
COURT OF
KARNATAKA



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THIS W.P. IS FILED UNDER ARTICLE 227 OF THE CONSTITUTION OF INDIA, PRAYING TO SET ASIDE THE ORDER DATED 09.07.2021 PASSED BY THE XVIII ADDL. CITY CIVIL AND SESSIONS JUDGE, BANGALORE IN O.S.NO.4526/2012 VIDE ANNEXURE-L AND CONSEQUENTLY DIRECT THE COURT BELOW TO MARK THE DOCUMENTS SUBJECTED FOR IMPOUNDING & ETC.

THIS PETITION, COMING ON FOR PRELIMINARY HEARING IN 'B' GROUP, THIS DAY, ORDER WAS MADE THEREIN AS UNDER:

CORAM: HON'BLE MR. JUSTICE VIJAYKUMAR A. PATIL

ORAL ORDER

This writ petition is filed challenging the order dated 09.07.2021 passed in O.S.No.4526/2012 by the XVIII Additional City Civil and Sessions Judge, Bengaluru (for short, 'the Trial Court').

2. Heard Sri.Prakash M.H., learned counsel appearing for the petitioner and Sri.Deekshith Y.R., learned counsel appearing on behalf of Sri.Harsha, learned counsel for the respondent.

3. The respondent had filed O.S.No.4526/2012 seeking the relief of declaration that the alleged sale deed



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dated 16.02.2008 executed by the defendant No.1 as a General Power of Attorney holder in favour of the defendant No.2, is illegal and not binding on the plaintiff and for further relief of permanent injunction. In the said suit, the defendant produced the General Power of Attorney dated 25.05.2007, the consent letter dated 02.07.2007 and the receipt dated 02.03.2008 and requested to mark the said documents during his evidence. The Trial Court upheld the objections raised by the plaintiff and recorded the finding that the GPA is prepared on the stamp paper of Rs.100/-, the consent letter is prepared on the stamp paper of Rs.100/- and the receipt dated 02.03.2008 is unstamped and by considering the measurement of the property and its value, ordered to pay the stamp duty and penalty, in total Rs.3,93,800/-. It is required to be noticed that the GPA is dated 25.05.2007 which is prior to the amendment of Article 41(e) of the Karnataka Stamp Act, 1957 (for short, 'the Act'). The said Article was amended by substituting Article 41(e) of the



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Act w.e.f. 01.04.2009 and the Trial Court has failed to take note of the said substitution to the Act and proceeded to order for collection of the duty and penalty. It is also required to be noticed that the Trial Court, without recording any finding as to whether the consent letter and the receipt are leviable with duty under the provisions of the Act or not, and by ignoring Article 41(e) of the Act as amended with effect from 01.04.2009, has proceeded to calculate the duty and penalty and ordered the defendant No.1 to pay the same, which requires interference and further the trial court is required to reconsider the same after hearing the parties on the said aspect.

4. Hence, I proceed to pass the following:

ORDER

- (i) The writ petition is ***allowed***.
- (ii) The impugned order 09.07.2021 passed in O.S.No.4526/2012 by the XVIII Additional City



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Civil and Sessions Judge, Bengaluru, is set aside.

(iii) The Trial Court shall re-consider the objections raised by the plaintiff with regard to the payment of duty and penalty on the aforesaid 3 documents afresh, by considering the amended provision of the Act, keeping in mind the observations.

No order as to costs.

Sd/-
(VIJAYKUMAR A. PATIL)
JUDGE

RV
List No.: 1 Sl No.: 25