

THE HON'BLE SRI JUSTICE C.V. NAGARJUNA REDDY

CIVIL REVISION PETITION NO.5107 OF 2015

DATED:04-12-2015

Between:

Velama Aruna ... Petitioner

And

Gadde Chakrapani ... Respondent

COUNSEL FOR THE PETITIONER: Mr. J. Prabhakar

COUNSEL FOR THE RESPONDENTS: -

THE COURT MADE THE FOLLOWING:

ORDER:

-
This civil revision petition arises out of order dt.01.10.2015 in O.S. No.298 of 2012 on the file of the II Additional District & Sessions Judge, Guntur.

Shorn of unnecessary facts, the only point arises for consideration in this case is whether the suit agreement of sale in respect of house property is liable for stamp duty under Article 6(A) of Schedule I-A of the Indian Stamp Act, 1899 (for short, 'the Act'), or Clause (B) of the said Article. The lower Court has taken the view, and in my view rightly, that as the sale pertains to a house, Article 6(A) is attracted. However, Mr. J. Prabhakar, learned counsel for the petitioner, submitted that Clause (B) of Article 6 is attracted to the present case.

Clauses (A) and (B) of Article 6 of Schedule I-A of the Act, read as under:

<i>Description of Instrument</i>	<i>Proper stamp duty</i>
1 to 5.	
6. <i>AGRREMENT or MEMORANDUM OF AN AGREEMENT not otherwise provided for:</i>	
(A) <i>Where the value --</i>	
(i) <i>does not exceed Rs.5,000/-</i>	<i>Ten Rupees</i>
(ii) <i>exceeds Rs.5,000/-</i> <i>but does not exceed Rs.20,000/-</i>	<i>Twenty Rupees</i>
(iii) <i>exceeds Rs.20,000/-</i> <i>but does not exceed Rs.50,000/-</i>	<i>Fifty Rupees</i>
(iv) <i>exceeds Rs.50,000/-</i>	<i>One hundred Rupees</i>
(B) <i>If relating to construction of a house or building including a multi-unit house or building or unit of apartment/flat/portion of a multi-storied building or for development/sale of any other immovable property.</i>	<i>Five Rupees for every one hundred rupees or part thereof on the market value or the estimated cost of the proposed construction/development of such property as the case may be, as mentioned in the agreement or the value arrived at in accordance with the schedule of rates prescribed by the Public Works Department authorities whichever is higher.</i>
...	

From the above extracted provision, it is clear that an agreement or memorandum of an agreement, not otherwise provided for, falls under Article 6(A). In my opinion, clause (B) attracts either of the two activities viz., (i) construction of a building, or (ii) development or sale of immovable property. Where the agreement pertains to sale of a building already constructed, without involving construction or development, Clause (A) of Article 6 is

attracted.

In view of the above, I do not find any illegality or jurisdictional error in the order of the lower Court. The civil revision petition is accordingly dismissed.

As a sequel to dismissal of the civil revision petition, C.R.P.M.P. No.6716 of 2015 shall stand disposed of as infructuous.

C.V. NAGARJUNA REDDY, J

04-12-2015

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