HON'BLE SRI JUSTICE S. RAVI KUMAR

CIVIL REVISION PETITION No.2913 of 2016

ORDER :

This revision is preferred questioning order dated 24.03.2016 in I.A.No.727 of 2014 in O.S.No.69 of 2010 on the file of Family Court-cum-VI-Additional District Judge, Kadapa.

2. Revision petitioners herein are defendant Nos.1 and 2 in the above referred suit O.S.No.69 of 2010 and they filed I.A.No.727 of 2014 under Section 35 of Indian Stamp Act read with Section 151 and Order XIII Rule 3 C.P.C. to impound the suit agreement dated 26.04.2010 (Ex.A.1) and to collect the stamp duty and penalty. The Court below on a consideration of contentions and rival contentions of both parties held that the suit agreement was written on non-judicial stamp paper worth of Rs.100/- and the recitals reveal that the vendors have agreed to sell their house and executed sale agreement and the property was not delivered on the date of agreement of sale, therefore, the document does not require any stamp duty and dismissed the application. Aggrieved by which, present revision is preferred.

3. Heard both sides.

4. Advocate for revision petitioners submitted that according to defendants, deceased 1st defendant has not accepted for construction of compound wall, but plaintiffs wanted to construct a compound wall, therefore, it would amount to developmental activity and document is liable for stamp duty, but the Court below has not considered this aspect and erroneously dismissed the application.

5. On the other hand, advocate for plaintiffs submitted that the document was already marked during evidence and no objection was raised at the time of marking and it is only a simple agreement of sale and it is not a development agreement, therefore, the Court below rightly dismissed the application and that there are no grounds to interfere with the same.

6. Now the point that would arise for my consideration in this revision is:

> *Whether the order dated 24.03.2016 in I.A.No.727 of 2014 in O.S.No.69 of 2010 on the file of Family Court-cum-VI-Additional District Judge, Kadapa, is legal, proper and correct?*

POINT:

7. There is no dispute that the suit is filed for specific performance of agreement of sale dated 26.04.2010. Now the very same document is sought to be impounded. Advocate for revision petitioners referring to a judgment of this Court in **Velama Aruna v. Gadde Chakrapani[1],** submitted that the document is liable for stamp duty in view of observations made by this Court in the above referred judgment.

8. I have perused the above referred judgment, wherein this Court observed Article 6 (B) attracts two activities, one is construction of a building and the other is development or sale of immovable property, where the agreement pertains to sale of a building already constructed,

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[1] 2016 (2) ALD 323

without involving construction or development, clause (A) of Article 6 is attracted and in that case also in a similar set of facts, the Court below has not accepted the contention of revision petitioner therein for collection of stamp duty on the ground that the sale of house property attracts only Article 6(A). Here also, the property sold under Ex.A.1 is a house property and it is not a development agreement. Only for cases falling under Article 6(B) stamp duty has to be paid. Here, the agreement of sale is executed on stamp papers worth of Rs.100/- and as there is no delivery of possession, the Court below rightly dismissed the application and I do not find any illegality or jurisdictional error in the order of the Court below to be interfered by this Court by exercising the revisional power.

9. For these reasons, this revision is dismissed as devoid of merits.

10. Miscellaneous petitions pending, if any, shall stand closed. No costs.

S. RAVI KUMAR, J

24th August 2016.

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