

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

CIVIL REVISION PETITION NO.14 OF 2017

DATED:06-01-2017

Between:

Smt. Jetti Parvathamma (died)
and others

... Petitioners

And

Sri Jetti Gowri Sankara Rao
and others

... Respondents

COUNSEL FOR THE PETITIONERS: Mr. G.L. Nageswara Rao

COUNSEL FOR THE RESPONDENTS: -



THE COURT MADE THE FOLLOWING:

ORDER:

This civil revision petition arises out of docket order dt.21.10.2016 in O.S. No.486 of 2014 on the file of the II Additional Junior Civil Judge, Visakhapatnam, whereby she has taken the view that since the suit agreement of sale contains the recital of delivery of possession, the petitioners – plaintiffs are liable to pay requisite stamp duty and penalty as per Article 47-A of Schedule I-A of the Indian Stamp Act, 1899.

Mr. G.L. Nageswara Rao, learned counsel for the petitioners, submitted that since the suit pertains to specific performance of agreement of sale, additional stamp duty need not be paid. I am afraid, I cannot accept this submission.

One of the two exceptions under proviso to Section 49 of the Registration Act, 1908, pertains to admissibility of un-registered document into evidence in a suit filed for specific performance of agreement of sale and no such exemption is provided in case of insufficiently stamped document. Admittedly, as per Explanation-I to Article 47-A of Schedule I-A of the Indian Stamp Act, the suit document which contains a recital of delivery of possession has to be stamped treating the same as sale deed. As the agreement of sale was insufficiently stamped, the lower Court has rightly directed its impounding.

For the aforementioned reasons, I do not find any merit in this civil revision petition and the same is accordingly dismissed.

As a sequel to dismissal of the civil revision petition, C.R.P.M.P. No.17 of 2017 shall stand disposed of as infructuous.

C.V. NAGARJUNA REDDY, J

06-01-2017

bmr

