HON'BLE SRI JUSTICE S.V.BHATT

CIVIL REVISION PETITION No.2232 of 2011

ORDER:

Heard Ms.K.Sunitha and Ms.M.S.V.S.Sudha Rani for parties.

The objection raised is that the suit document is bond but not a receipt simplicitor. The suit document if is treated as a bond, the stamp duty/penalty payable by the plaintiff is different under Schedule 1-A of the Indian Stamp Act, 1899.

Learned counsel for petitioner relies on the following decisions in *BOLISETTI BHAVANNARAYANA @ VENKATA BHAVANNARAYANA Vs. KOMMURU VULLAKKI CLOTH MERCHANT FIRM, TENALI AND OTHERS*[1], *MENDA JOGA RAO Vs. VARANASI HARINADHAM*[2] and *UNDEELA GOWRINADH Vs. MUTYAM ANIL KUMAR*[3] and contends that the distinction between a bond and a receipt is no more *res integra*. The case on hand completely covers the definition of a bond and hence, the direction issued by the trial Court to collect stamp duty/penalty as a receipt is untenable.

The counsel appearing for respondent firstly contends that the findings recorded by the trial Court are by construing the suit document and the interference of this Court is not warranted. In the alternative, it is contended that this Court if is of the view that

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1 1996 (2) ALD 424 (F.B.)
2 2011 (4) ALD 303
3 2011 (6) LAD 693

the stamp duty/penalty is payable as bond, it may be left upon to respondent herein to take steps in accordance with law.

I do not want to burden the order with the law, which is well settled.

In view of the principles laid down supra and after perusing the suit document, this Court is of the view that the suit document has to be treated as bond.

Hence, the impugned order to the limited extent of directing the respondent herein to pay stamp duty/penalty as receipt is set aside and the liberty is given to respondent to take steps in accordance with law.

The Civil Revision Petition is ordered, as indicated above. No order as to costs.

Miscellaneous petitions, if any, pending, shall stand closed.

S. V. BHATT, J

Dt: 05-10-2018
Prv