

HON'BLE SRI JUSTICE M. SATYANARAYANA MURTHY

CIVIL REVISION PETITION No.5266 of 2018

ORDER:

This Civil Revision Petition under Article 227 of the Constitution of India is filed challenging the Order dt.14.08.2018 in I.A.No.620 of 2018 in O.S.No.05 of 2016 passed by III Additional District Judge, Rajampet, directing the petitioners to pay stamp duty and penalty in terms of Article 6 (B) of Schedule I-A of Indian Stamp Act for short ('the Act').

The contention of the petitioners before the trial Court was that the suit property is an agricultural land and it does not fall within the Articles 6 (B) of Schedule 1-A of the Act and it is not for residential purpose. But, the trial Court adverted to Articles 6 (B) and 6 (A) of Indian Stamp Act concluded that the suit property is immovable property and therefore, the petitioners have to pay the stamp duty and penalty under Article 6(B) r/w Section 35 of Indian Stamp Act. The view expressed by the trial Court is erroneous on the face of record and it has to consider the recitals of the documents and based on such recitals, the Court has to decide whether stamp duty and penalty is to be paid as per Article 6 (A) or (B) of Indian Stamp Act. Therefore, the Order dt. 14.08.2018 passed by III Additional District Judge, Rajampet, is set aside while remanding the matter to the trial Court to verify the contents of the agreement and decide appropriate stamp duty and penalty if any payable on the document after affording an opportunity to both parties.

With the above observation, this Civil Revision Petition is disposed of at the state of admission.

As a sequel, miscellaneous applications pending, if any, shall stand closed.

M. SATYANARAYANA MURTHY, J

Date: 14-09-2018.

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