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IN THE HIGH COURT OF KARNATAKA AT BENGALURU

DATED THIS THE 4TH DAY OF AUGUST, 2025

BEFORE

THE HON'BLE MR. JUSTICE SURAJ GOVINDARAJ

WRIT PETITION NO. 49527 OF 2016 (GM-ST/RN)

BETWEEN

1. SMT MUNISANJEEVAMMA
W/O LATE MUNIKRISHNAPPA,
AGED ABOUT 69 YEARS,
PETITIONERS NO. 2 & 3 ARE TREATED
AS LR'S OF PETITIONER NO.1
AS PER COURT ORDER DATED 8.7.2025
2. SRI.V.K.BABU
S/O LATE MUNIKRISHNAPPA,
AGED ABOUT 46 YEARS,
3. SRI.V.K.SRINIVAS
S/O LATE MUNIKRISHNAPPA,
AGED ABOUT 35 YEARS,

ALL ARE R/AT VARTHUR VILLAGE,
VARTHUR HOBLI,
BANGALORE EAST TALUK,
BANGALORE-560046.

.... PETITIONERS

(BY SRI. L.M. RAMAIAH GOWDA., ADVOCATE FOR P2 & P3)

AND

1. THE STATE OF KARNATAKA
REPRESENTED BY ITS SECRETARY,
DEPARTMENT OF REVENUE,
M.S.OFFICE BUILDING,
DR.AMBEDKAR VEEDHI,
BANGALORE-560 001.





2. THE DEPUTY COMMISSIONER AND
DISTRICT REGISTRAR
SHIVAJINAGAR REGISTRATION DISTRICT
BANGALORE-560 043.

3. THE SENIOR SUB-REGISTRAR, VARTHUR
VARTHUR,
BANGALORE URBAN DISTRICT-560046.

.... RESPONDENTS

(BY SRI. MAHANTESH SHETTAR., AGA FOR R1 TO R3)

THIS WRIT PETITION IS FILED UNDER ARTICLES 226 & 227 OF THE CONSTITUTION OF INDIA PRAYING TO ISSUE A WRIT OF CERTIORARI QUASHING THE ORDER PASSED BY THE RESPONDENT NO.2 BEARING NO. DUS/VR/04/2007-08/488 DATED 30.07.2016 AS PER ANNEXURE-F AND ETC.

THIS WRIT PETITION COMING ON FOR ORDERS AND HAVING BEEN RESERVED FOR ORDERS ON 21.07.2025, THIS DAY, THE COURT PRONOUNCED THE FOLLOWING:

CORAM: HON'BLE MR. JUSTICE SURAJ GOVINDARAJ

CAV ORDER

1. The Petitioners are before this Court seeking for the following reliefs:

- i. Issue a writ of certiorari quashing the order passed by the R2 bearing No. DUS/VR/04/2007-08/488 dated 30.07.2016 as per Annexure-F*
- ii. To issue any other writ or direction that, this Hon'ble Court deems fit to grant in the circumstances of the case, in the interest of justice and equity.*

2. Sri.Munikrishnappa the husband of petitioner No.1 and father of petitioners No.2 and 3 had entered into



an agreement of sale with one Sri.Khader Mohiddin on 3.4.1994 of purchase of land measuring Survey No.110/5 measuring 2 Acers 20 Guntas situated at Vartu village, Vartu Hobli by total sale consideration of Rs.4 lakhs and as on the date of the agreement had paid a sum of Rs.3,50,000/- and the balance amount of Rs.50,000/- was payable at the time of execution of the absolute sale deed.

3. The said Sri.Khader Mohiddin not having performed his part of the contract, Sri.Munikrishnappa had filed a suit in OS No.759 of 1995 for specific performance of the contract, during the pendency of the suit Sri.Munikrishnappa had expired, and as such, the petitioners were brought on record as his legal heirs in the said suit.
4. After contest, the suit came to be decreed on 12.09.2005 which was challenged by Sri.Khader Mohiddin in RFA No.1721 of 2005 which was dismissed on 01.08.2007.



5. Having failed both in the suit and the appeal, Sri.Khader Mohiddin came forward to execute the absolute sale deed in favour of the petitioners, which was presented for registration before respondent No.3-Senior Sub-registrar, Vartur by making payment of the stamp duty and registration fee on the value mentioned in the agreement of sale.
6. Respondent No.3-the Senior Sub-registrar did not register sale deed on the ground that the valuation for the purpose of payment of stamp duty is not proper. The valuation had to be done as per the current market value as on the date of the presentation of the sale deed, and therefore, the document was kept pending for registration, and the matter was referred to respondent No.2-the, the District Commissioner and District Registrar.
7. The petitioner not having received any notices from respondent No.2-the District Commissioner and District Registrar could not attend the proceedings



before respondent No.2 and in that background the market value of the property was determined at Rs.1,25,00,000/- per acre and total value of the property was assessed at Rs.3,12,50,000/- and on the basis that the differential in the market value of Rs.3,08,50,000/- taking into consideration the sum of Rs.4 lakhs to be the value under the agreement of sale. The stamp value at 8.48% was determined to be Rs. 26,16,080/-, and the registration fee was determined to be Rs. 3,08,500/-, totalling Rs. 29,24,580/- which the petitioners were called upon to make payment.

8. The petitioners challenged the same vide WP No.18473 of 2012 a Co-ordinate Bench of this Court vide order dated 27.06.2012 in WP No.18473 of 2012 taking into account that no opportunity had been provided to the petitioners remanded the matter to respondent No.2 for fresh consideration.



9. Upon fresh consideration, respondent No.2 has once again passed the very same order and called upon the petitioners to make payment of the very same amount as indicated ***supra***. It is challenging the same, that the petitioners are before the Court seeking for the aforesaid reliefs.
10. During the pendency of the above matter, the petitioner No.1 mother having expired, petitioners No.2 and 3 have been treated as her legal heirs.
11. Sri.L.M.Ramaiah Gowda, learned counsel for the petitioner, would submit that;
 - 11.1.What has been agreed upon between Sri.Munikrishnappa and Sri.Khader Mohiddin was sale and purchase of the property for Rs.4 lakhs. He submits that, if a sale deed had been executed in the year 1994 as required to be done, then the stamp duty was required to be paid on the aforesaid amount of Rs.4 lakhs. It is on account of the default of Sri.Khader



Mohiddin in performing his obligation, that a suit for specific performance in OS No.759 of 1995 was filed, which came to be decreed on 12.09.2009. An appeal in RFA No.1721 of 2005 had been filed, which came to be dismissed on 01.08.2007, and it is thereafter, the document was presented for registration.

11.2.His submission is that from the year 1994 to the year 2007, the delay which has been caused is on account of the vendor Sri.Khader Mohiddin, the purchaser Sri.Munikrishnappa and/or the petitioners have had no role to play in the said delay. The sale consideration continuing to be Rs.4 lakhs, the decree being for execution of a sale deed out of which a sum of Rs.3,50,000/- having already been paid, the decree for specific performance was granted by directing the plaintiffs to depositing a sum of Rs.50,000/- with the Court, with notice to the



defendant within one month of decree and the defendant-therein i.e., Sri.Khader Mohiddin was directed to execute and register a sale deed in favour of the plaintiffs-therein within one month from the date of deposit of the balanced sale consideration. On failure by the defendant, the plaintiff could get executed the sale deed through process of Court.

11.3.He therefore submits that the sale consideration continues to be Rs.4 lakhs, which has been accepted by the Senior Civil Judge, Bangalore Rural District. The valuation sought to be made by the Sub-register as on the date of presentation of the document is completely illegal and *nonest*. The Sub-register ought to have taken into consideration that a sale deed was required to be executed on the very same sale consideration that was agreed in the year



1994, and therefore taking the present value of the land would not arise.

11.4. His submission is that, insofar as sale deeds which are executed through Court in Execution Proceedings on account of the vendor not complying with the decree of specific performance, stamp duty and registration fee is required to be paid on the value shown in the document. Whereas in the present case, the vendor, having suffered a decree before the trial Court, as also having failed in the appeal, had come forward to execute a sale deed in favour of the petitioner voluntarily, stamp duty has been called upon to be paid as per the market value of the property which is not sustainable.

11.5. He therefore submits that the writ petition is required to be allowed, and the respondent is directed to register the conveyance deed as per



the value of the property as shown in the agreement of sale and the decree in OS No.759 of 1995, which has already been passed.

12. Sri.Mahantesh Shettar., learned AGA appearing for the respondent-State and authorities would submit that;

12.1.Though the sale consideration referred in the agreement of sale dated 03.04.1994 was Rs.4 lakhs. The fact remained that the sale deed was not executed on 03.04.1994 but was presented for registration only on 12.03.2008, and it is for that reason that the value of the property as on 12.03.2008 was required to be taken into consideration.

12.2.The sale deed has not been executed through the process of the Court but has been executed between two parties voluntarily and willingly. Insofar as such sales are concerned, the value of the property as on the date on



which the sale deed has been executed is required to be taken into consideration for the purpose of determining the stamp duty and registration fee.

12.3. On this basis, he submits that the above petition is required to be dismissed.

13. The short question that arises for consideration in the present matter is;

"Whether on a Sale Deed executed in furtherance of a Decree for Specific Performance after contest the stamp duty liable to be paid would be as per the valuation of the property on the date on which the document was presented for registration of would it be on the agreement value?"

14. It is not in dispute that insofar as sale deeds executed through the process of Court in an Execution Proceedings, the value of the property that is required to be taken is the value shown in the agreement of sale as regard which specific



performance has been granted. Unless the said valuation has been increased by the Court while granting a decree of specific performance.

15. In the present case though the suit in OS No.759 of 1995 was filed in the year 1995 the same came to be decreed on 12.09.2005 and there is no particular observation made in the said decree requiring the purchaser to make payment of any enhanced value in respect of the property.
16. The appeal filed in RFA No.1721 of 2005 having been dismissed on 01.08.2007, a sale deed was presented for registration in 12.03.2008 with the vendor voluntarily having come forward to execute the sale deed.
17. If, instead of the said document being voluntarily presented for registration the petitioner were to file an Execution Proceedings and in the Execution Proceedings Sri.Khader Mohiddin would have executed a sale deed in furtherance of the directions



issued by the Court or in the alternative, if Sri.Khader Mohiddin failing to comply with the directions of the Court and failing to execute such a sale deed, an officer of the Court could be appointed to execute and register the sale deed. It is this process, if resorted to in execution it is contended by Sri.Mahantesh Shettar., learned AGA that the benefit of the stamp duty as on the date of the agreement would be extended and if no Execution Proceedings were initiated and a voluntary sale deed were to be executed, such benefit would not be available for the purchaser.

18. It is not in dispute that it is the purchaser who is required to make payment of the stamp duty. The purchaser i.e., Sri.Munikrishnappa had paid a sum of Rs.3,50,000/- way back on 03.04.1994 as a sale consideration from and out of the total due of Rs.4 lakhs being a balance of a sum of Rs.50,000/-.



19. It is on account of the vendor not having executed a sale deed that the purchaser though had paid a sum of Rs.3,50,000/- i.e., 87.5% of the consideration could not get the sale deal executed in his favor and had to resort to a litigation in OS No.759 of 1995 for a period of 10 years, where the decree in the said suit in favor of the petitioners was passed on 12.09.2005. Thereafter, Sri.Khader Mohiddin having filed an Appeal in RFA No.1721 of 2005 the same came to be dismissed on 01.08.2007. Thus, from the year 1995 till the year 2007, it is on account of Sri.Khader Mohiddin's defaults that the sale deed could not be executed in favor of the petitioners. If at all such a sale deed had been executed earlier the petitioners would have made payment of the stamp duty as on the date of execution of sale deed.
20. That apart as indicated ***Supra*** after the dismissal of the RFA No.1721 of 2005, if the petitioner had filed Execution Proceedings and in the Execution



Proceedings sale deed was executed in favor of the petitioners, again the petitioners would not be required to make payment of stamp duty and market registration fee on the market value of the property as on the date of presentation of the sale deed.

21. In my considered opinion, the distinction sought to be made out by the respondent is without a difference in as much as by virtue of execution of sale deed, what is sought to be done is to give effect to the decree dated 12.09.2005 in OS No.759 of 1995 and RFA No.1721 of 2005.
22. Thus, whether a sale deed has been executed in favor of the petitioners in the Execution Proceedings or voluntarily, the net result being to give effect to the decree dated 12.09.2005 in OS No.759 of 1995, I am of the considered opinion that this distinction without difference cannot *enure* to the benefit of the State. The actions on part of the petitioners in filing the suit in OS No.759 of 1995, the said suit having been contested was decreed only on 12.09.2005 and



even a Regular First Appeal which has been filed by the vendor was dismissed on 01.08.2007 would again categorically indicate that the litigation between the vendor and the purchaser was a genuine litigation which went on for over 12 years and as such cannot be said to be either a set up litigation or a mode to achieve lesser payment of stamp duty by the petitioners.

23. Looked at from any angle, the vendor having acted *malafide* the petitioner being entitled to the enforcement of the judgment decree dated 12.09.2005 as confirmed in RFA No.1721 of 2005, I am of the considered opinion that merely because Sri.Khader Mohiddin came forward to execute a sale deed in favour of the petitioners would not require the petitioner to make payment of the stamp duty and registration fee as per the market value on the date of presentation of the said sale deed. The benefit which would be available as regards sale deed executed and registered in the course of Execution Proceedings would equally apply to a sale



date voluntarily executed by judgment debtor in favour of the decree holder. As such, I pass the following;

ORDER

- i. The writ petition is ***allowed***.
- ii. A certiorari is issued, order bearing No. DUS/VR/04/2007-08/488 dated 30.07.2016 passe by respondent No.2 at Annexure-F is quashed.
- iii. The respondents are directed to register the sale deed presented by the petitioner with reference to the value of the property as per the agreement of sale within a period of 15 days from the date of receipt of the copy of this order and furnish the original registered sale deed to the petitioners within such time.

**SD/-
(SURAJ GOVINDARAJ)
JUDGE**

SR/-
List No.: 19 Sl No.: 1