



**IN THE HIGH COURT OF KARNATAKA AT BENGALURU**

**DATED THIS THE 11<sup>TH</sup> DAY OF MARCH, 2026**

**PRESENT**

**THE HON'BLE MR. VIBHU BAKHRU, CHIEF JUSTICE**

**AND**

**THE HON'BLE MR. JUSTICE C.M. POONACHA**

**WRIT APPEAL NO. 2145 OF 2025 (GM-ST/RN)**

**BETWEEN:**

1. THE DISTRICT REGISTRAR AND  
DEPUTY COMMISSIONER OF STAMPS  
SHIVAJINAGAR REGISTRATION DISTRICT  
4<sup>TH</sup> FLOOR, MONARCH CHAMBERS  
NO.122/2, INFANTRY ROAD  
BANGALORE - 560 001
2. THE SUB-REGISTRAR  
SHIVAJINAGAR  
BANGALORE

...APPELLANTS

(BY SRI K S HARISH, GOVERNMENT ADVOCATE)

**AND:**

1. M/S ALYSSIA PROPERTY PARTNERS LLP  
A LIMITED LIABILITY PARTNERSHIP FIRM  
INCORPORATED UNDER THE PROVISIONS OF THE  
LIMITED LIABILITY PARTNERSHIP ACT, 2008  
HAVING ITS REGISTERED OFFICE AT NO.41  
KORAMANGALA, INDUSTRIAL ESTATE  
4<sup>TH</sup> B CROSS, 5<sup>TH</sup> BLOCK, KORAMANGALA,  
BANGALORE - 560095  
REPRESENTED HEREIN BY ITS PARTNER  
MR. SANJEEV JOSHI

...RESPONDENT





THIS WRIT APPEAL FILED U/S 4 OF THE KARNATAKA HIGH COURT ACT, 1964 PRAYING TO SET ASIDE THE ORDER DATED 08.07.2025 PASSED BY THE LEARNED SINGLE JUDGE OF THIS HON'BLE COURT IN WP No.53061/2016 (GM-ST/RN) AND THEREBY CONFIRM THE ORDER DATED 22.08.2016 PASSED BY THE APPELLANT, BY ALLOWING THE PRESENT APPEAL AND ETC.

THIS APPEAL, COMING ON FOR FINAL HEARING, THIS DAY, JUDGMENT WAS DELIVERED THEREIN AS UNDER:

CORAM: HON'BLE MR. VIBHU BAKHRU, CHIEF JUSTICE  
and  
HON'BLE MR. JUSTICE C.M. POONACHA

**ORAL JUDGMENT**

(PER: HON'BLE MR. VIBHU BAKHRU, CHIEF JUSTICE)

1. The appellants have filed the present appeal impugning the order dated 08.07.2025 [**impugned order**] passed by the learned Single Judge of this Court in W.P.No.53061/2016 [GM-ST/RN].
2. The respondent had filed the said petition impugning an order dated 22.08.2016 passed by appellant No.1 [**District Registrar**] calling upon the respondent to pay the deficient stamp duty and registration fees amounting to ₹1,13,44,081/- and ₹20,25,732/- (totalling ₹1,33,69,813/-) within a period of ninety days from the date of the said order.



3. The District Registrar passed the said order in exercise of the powers conferred under Section 46A of the Karnataka Stamp Act, 1957 [**the Act**].

4. The District Registrar had determined that the conveyance deed in respect of the commercial property situated at Municipal No.23 (Old No.28), Richmond Road, Bengaluru City, Richmond Town, measuring an area of 18,137 square feet, was inadequately stamped.

5. Kolte Patil Developers Limited had executed the sale deed dated 31.10.2014 for the subject property in favour of the respondent for a consideration of ₹36,00,00,000 (Rupees Thirty Six Crores). The same was registered on 31.10.2014, and the stamp duty of ₹2,01,60,020/-, as well as the registration fees of ₹36,00,000/-, were paid in respect of the said conveyance deed.

6. It is material to note that the commercial property comprises a basement measuring 10,270 square feet, a ground floor measuring 8,380 square feet, a mezzanine floor measuring 2,806 square feet, a first floor measuring 9,852 square feet, a second floor measuring 10,124 square feet, a third floor measuring 10,124



square feet, and a terrace measuring 909 square feet. The plot of land measures 18,137 square feet, and the total area of the building constructed thereon measures 52,465 square feet. The said property was a commercial property.

7. Notwithstanding that the building had been conveyed for a consideration of ₹36,00,00,000/- and the guideline value of the said property was assessed at ₹35,25,92,600/-, the District Registrar concluded that the market value of the subject property was higher than the one assessed at the material time.

8. It is material to note the guideline value for the residential property was ₹11,200/- per square feet. The said value was required to be increased by 40% as the property in question was a commercial land. Accordingly, the value of the plot of commercial land was determined at ₹28,43,88,160/- (18,137 square feet x ₹15,680/-). The cost of construction was determined at ₹1,300/- per square feet (52,465 square feet x ₹1,300/-).

9. Apparently, certain audit observations were made regarding the method used to assess the guideline price. In view of the audit observations, the District Registrar proceeded on the basis that the



areas of the separate floors were required to be determined at the guidance value for built-up flats in a commercial complex as against the land and building valued at the time of registration of the conveyance deed. The base rate for a residential flat in a complex was required to be increased by 30% to arrive at the guidance value for a commercial flat. Accordingly, the District Registrar determined the market value of the subject property at ₹56,25,73,228/- as under:

Sl. No.	Particulars	Site Area/Built up area	Add 30% on residential flat value for fixing commercial complex/flat Value Rs.	Total
1	2	3	4	5
1.	Basement	10,270 Sft	10864/-	111573280
2.	Ground Floor	8,380 Sft	10864/-	91040320
3.	Mezzanine Floor	2,806 Sft	10864/-	30484384
4.	First Floor	9,853 Sft	10864/-	107032128
5.	Second Floor	10,124 Sft	10864/-	109987136
6.	Third Floor	10,124 Sft	10864/-	109987136
7.	Terrace	909 Sft	2716 (25% of Rs. 10864/-	2468844
			Total	56,25,73,228

10. The principal question to be considered is whether the District Registrar's decision to assess the market value of the



subject property as the sum of the values of the separate areas of the complex is sustainable.

11. It is material to note that the entire subject property was sold by the vendor (M/s.Kolte Patil Developers Ltd.) in favour of the respondent under a single sale deed. The subject property as conveyed by the sale deed dated 31.10.2014 is described as under:

**"SCHEDULE PROPERTY**

All that piece and parcel of the property known as "Alyssa", bearing Municipal No.23, Old No.28, Richmond Road, Richmond Town, Bangalore 560 025, having P-I-D No. 76-19-23, measuring an extent of 18137 sq ft, alongwith the commercial complex comprising of Basement having a built up area of 10270 Sq ft (954.11 sq.m); Ground floor having a built up area of 8360 Stq ft (778.56 sq.m); Mezzanine having a built up area of 2806 Sq ft. (260.66 sq.m); First Floor having a built up area of 9852 5q ft (915.26 sq.m): Second Floor having a built up area of 10124 Sq ft (940.52 sq.m); Third Floor having built up area of 10124 Sq ft (940.52 sq.m) and 'Terrace having a built up area of 909 Sq. ft (4.46 sq.m) and bound as follows:

East by : Property bearing No.23/2 & 24,  
West by : Property bearing No.23/1 & 22,  
North by : King Street Rustamji Apartment and  
Father of Holy Cross and Private  
Property,  
South by : Richmond Road"

12. It is clear from the above that the respondent had purchased the entire plot of land, including the commercial building



constructed thereon. The respondent had not purchased separate commercial flats. Thus, the District Registrar's decision to reassess the guidance value of the subject property by separately valuing each floor on the basis of the commercial rates fixed for flats in the complex is not sustainable. The assumption that the respondent had purchased separate flats is *ex facie* erroneous as the conveyance deed is executed in respect to the entire plot of land along with the commercial complex built thereon.

13. Article 20(1) of the Schedule to the Act specifies the stamp duty payable in respect of conveyance as defined under clause (d) of Section 2 of the Act as 5% of the market value of the property. Given the tenor of the sale deed in question, Article 20(1) of the Schedule to the Act is applicable.

14. In the present case, the District Registrar had rightly determined the market value of the subject property on the basis of the market value of the land and the cost of construction at the material time. However, the District Registrar had sought to re-assess the same on the assumption that the sale deed was in



respect of the property, which was covered under Article 20(2) of the Schedule of the Act.

15. The relevant extracts of Article 20(1) and 20(2) of the Schedule to the Act are set out below:

<b>Description of Instrument</b>	<b>Proper Stamp Duty</b>
<p>Art. 20.[(1) <b>For Conveyance.</b> As defined by clause (d) of Section 2, not being a transfer charged or exempted under No. 52, on the market value of the property which is the subject-matter of conveyance</p> <p>2) where it relates to [instrument] of conveyance executed by a promoter, a land owner, or a developer by whatever name called, pertaining to premises of 'Flat other than premises of Flat referred in clause (2-A) as defined in clause (a) of Section 2 of the Karnataka Ownership Flats (Regulation of the Promotion of Construction, Sale, Management and Transfer) Act, 1972 (Karnataka Act 16 of 1973) or Apartment as defined in clause (a) of Section 3 of the Karnataka Apartment Ownership Act, 1972 (Karnataka Act 17 of 1973) or transfer of share by or in favour of Co-operative Society or Company pertaining to premises or unit and the market value of the property which is</p>	<p>[Five per cent of the value.]</p> <p>**                      **                      **</p> <p>the same duty as a conveyance under Article 20(1)] on the market value equal to the market value of the fully constructed flat or apartment or unit, irrespective of the stage of construction, deeming it as fully constructed</p> <p>**                      **                      **</p>



the subject matter of conveyance.  **                      **                      **	
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16. Section 2(a) of the Karnataka Ownership Flats (Regulation of the Promotion of Construction, Sale, Management and Transfer) Act, 1972, defines a flat as under:

**"Flat"** means a separate and self-contained set of premises used or intended to be used for residence or office or show-room or shop or godown (and includes a garage), the premises forming part of a building"

17. In the present case, it would be clearly erroneous to describe the conveyance deed as an instrument of conveyance pertaining to a flat as defined under Section 2(a) of the Karnataka Ownership Flats (Regulation of the Promotion of Construction, Sale, Management and Transfer) Act, 1972.

18. Plain reading of the said deed in question indicates that it is not in respect of a separate and self-contained set of premises. It is a singular building constructed on commercial land. Stamp duty is payable on the instrument; thus, it is necessary to determine the stamp duty in reference to the instrument. The instrument in question (sale deed) is not an instrument that conveys separate



self-contained premises with a proportionate interest in land. In terms of the sale deed, the entire plot of commercial land and the building built thereon. Thus, it was not permissible for the District Registrar to construe it as an instrument conveying separate self-contained premises forming a part of the building.

19. In view of the above, we find no infirmity with the decision of the learned Single Judge allowing the writ petition and setting aside the order passed by the District Registrar re-assessing the stamp duty as deficient on the basis that the sale deed was an instrument conveying separate commercial flats to the respondent.

20. The appeal is accordingly dismissed.

**Sd/-  
(VIBHU BAKHRU)  
CHIEF JUSTICE**

**Sd/-  
(C.M. POONACHA)  
JUDGE**

KPS  
List No.: 2 Sl No.: 12