

Karnataka Stamp Act, 1957

Section 30 - Duties by Whom Payable

E. Duty by whom payable

In the absence of an agreement to the contrary, the expense of providing the proper stamp shall be borne,-

(a) in the case of any instrument described in any of the following Articles of the Schedule, namely:-

No. 2 (Administration Bond),

No. 6 (Agreement relating to deposit of title deeds, pawn or pledge),

No. 12 (Bond),

No. 13 (Bottomry Bond),

No. [1](#)[23] (Customs Bond),

No. [2](#)[27] (Further charge),

No. [3](#)[29] (Indemnity Bond),

No. [4](#)[34] (Mortgage Deed),

No. [5](#)[45] (Release),

No. [6](#)[46] (Respondentia Bond),

No. [7](#)[47] (Security Bond or Mortgage Deed),

No. [8](#)[48] (Settlement)

No. [9](#)[52](a) (Transfer of Debentures, being marketable securities, whether the debenture is liable to duty or not),

No. [10](#)[52](b) (Transfer of any interest secured by a bond, mortgage deed or policy of insurance), by the person drawing, making or executing such instrument;

(b) in the case of a conveyance (including a reconveyance of mortgaged property) by the grantee; in the case of a lease or agreement to lease - by the lessee or intended lessee;

(c) in the case of a counterpart of lease - by the lessor;

[11](#)[(ca) in the case of Power of attorney - by the principal;

(d) in the case of an instrument of exchange-by the parties in equal shares;

[12](#)[(dd) in the case of a certificate of enrolment in the roll of Advocates maintained by the State Bar Council by the Advocate enrolled;]

(e) in the case of a certificate of sale - by the purchaser of the property to which such certificate relates; and

(f) in the case of an instrument of partition - by the parties thereto in proportion to their respective shares in the whole property partitioned, or, when the partition is made in execution of an order passed by a revenue authority or Civil Court or arbitrator in such proportion as such authority, Court or arbitrator directs.

1. Substituted by Act No. 29 of 1962, w.e.f. 1-10-1962 for the figure "22".
2. Substituted by Act No. 29 of 1962, w.e.f. 1-10-1962 for the figure "26".
3. Substituted by Act No. 29 of 1962, w.e.f. 1-10-1962 for the figure "28".
4. Substituted by Act No. 29 of 1962, w.e.f. 1-10-1962 for the figure "33".
- 5 . Substituted by Act No. 29 of 1962, w.e.f. 1-10-1962 for the figure "44".
- 6 . Substituted by Act No. 29 of 1962, w.e.f. 1-10-1962 for the figure "45".
- 7 . Substituted by Act No. 29 of 1962, w.e.f. 1-10-1962 for the figure "46".
- 8 . Substituted by Act No. 29 of 1962, w.e.f. 1-10-1962 for the figure "47".
- 9 . Substituted by Act No. 29 of 1962, w.e.f. 1-10-1962 for the figure "51".
10. Substituted by Act No. 29 of 1962, w.e.f. 1-10-1962.
11. Inserted by Act No. 24 of 1999, dated 18-8-1999.
12. Inserted by Act No. 29 of 1962 (1-10-1962).