

(1919) 02 CAL CK 0042
In the Calcutta High Court

Amolia

APPELLANT

Vs

In Re: Ibrahim Ishak

RESPONDENT

Date of Decision : 04-02-1919

Acts Referred:

Stamp Act, 1899 — Article 35(a)(1)

Citation : (1919) ILR (Cal) 804

Hon'ble Judges : Sanderson, C.J; Woodroffe, J

Bench : Division Bench

Judgement

Sanderson, C.J.—In this case learned Counsel has conceded--and I think rightly--that the tenancy was a monthly tenancy and, consequently, it comes within Article 35, Clause (a), Sub-clause (1) of the first Schedule of the Indian Stamp Act: that is to say, "the lease purports to be for a term of less than one year" Therefore, the proper stamp-duty is the same duty as for a bond which is referred to in Article 15; and, inasmuch as the amount is above Rs. 50 and does not exceed is. 100, the proper stamp-duty is eight annas, as the learned Judge has decided.

Woodroffe, J.

2. I agree.