

(1894) 12 MAD CK 0022

In the Madras High Court

In Re: Reference under Stamp Act, Section 46

Date of Decision : 07-12-1894

Acts Referred:

Stamp Act, 1899 — Section 51

Citation : (1895) ILR (Mad) 235

Hon'ble Judges : Parker, J;Muttusami Ayyar, J;Arthur J.H. Collins, J

Bench : Full Bench

Judgement

1. The reason for making an allowance for a spoiled stamp u/s 51 is that the stamp has become unfit for use, but in this case the stamp was not rendered unfit for use by punching, for the Court itself engrossed upon the paper the deed for which the stamped paper was presented. We are of opinion that the Deputy Collector was in error in treating the document as unstamped.