

Narayan Singh vs Smt. Bahadur Kunwar on 3 March, 1955

Equivalent citations: AIR1955ALL634, AIR 1955 ALLAHABAD 634

JUDGMENT

Agarwala, J.

1. This is a reference by the Junior Secretray and Chief Inspector of Stamps, Board of Revenue Allahabad, under Section 61, Stamp Act.

2. The Inspector of Stamps and Registration Kanpur Circle, in the course of inspection of the records of the Civil Judge's Court, Etawah, defected a document (Paper No. 20 attached to List 32/2C filed in Suit No. 18 of 1947) and was of opinion that it was written in contravention of Section 13, Stamp Act and Rule 7 of the Stamp Manual. The document was a composite document consisting of a sale deed and a deed of release, executed by one Kr. Narayan Singh, son of Kr. Sati Singh, resident of village Asjana, Pargana Bidhuna, district Etawah.

The stump required on the sale deed and the deed of release was of the value of Rs. 403/2/-. The Treasury supplied the stamp in ten sheets. Seven sheets were used up in writing out the contents of the documents. Three sheets remained. They were utilised by defacing the stamp with a cross and by the parties to the transaction putting their signatures on them.

On the seventh sheet on which the body of the document ended was mentioned the fact that ten sheets formed part of the document, Each of the of the three remaining sheets on which there was the cross and the signatures of the parties also showed that they were part of the sale deed executed by Kr. Narayan Singh, son of Kr. Sati Singly fey caste Thakur, resident of village Asjana, Pargana Bidhuna district Etawah.

They also bore the same number '15' as was given to the rest of the seven sheets. The question was whether on these facts the there sheets could be considered to have been used as directed by Section 13, Stamp, Act and R. 7 of the Stamp Manual. In our opinion they were used as directed by law. Section 13 says:

"13. Every instrument written upon paper stamped with an impressed stamp shall be written in such manner that the stamp may appear on the face of the instrument and cannot be used for or applied to any other instrument."

This section, therefore, requires two things, firstly, that the document should be written in such a manner that the stamp may appear on the face of the instrument (this was complied with) and, secondly, that it cannot be used or applied for the purposes of scribing another instrument.

3. Rule 7 of the Stamp Rules is as follows;

"7(1) Where two or more sheets of paper on which stamps are engraved or embossed are used to make up the amount of duty chargeable in respect of any instrument, a portion of such instrument shall be written on each sheet so used."

This rule, therefore, only requires that a portion of the instrument should be written on each sheet used for the purposes of the instrument. Now signatures of the parties to an instrument are a portion of the instrument; As these three sheets bear the signatures of the executants, Rule 7 was duly complied with.

And since they were crossed and defaced and there was an endorsement on the seventh sheet that ten sheets were used for the instrument, and further as the three sheets in question bore a note that they were used for the purpose of the sale deed executed by Kr. Narayan Singh whose address was given, and they also bore the same number as the previous seven sheets, "these three sheets could not be used for or applied to any other instrument. The provisions of Section 13, Stamp Act were also, therefore fully complied with.

4. The Chief Inspector of Stamps has referred to a ruling of a Division Bench of this Court of 'Civil Misc. Case No. 293 of 1945, D/- 23-9-1946 (All) (A)'. In that case the blank sheets bore the signatures of the executants and also the cross mark but there was nothing else to show that they formed "part of the same instrument which was scribed on the other sheets, and further, it did not appear that they could not be used for or applied to any other instrument.

In those circumstances it was held that the blank stamp sheets were not properly used up as required by Section 13, Stamp Act, and the document was, therefore, held to be insufficiently stamped. That case is clearly distinguishable from the facts of the present case.

5. We, therefore, hold that the document is duly stamped and answer the reference accordingly.