

In Re: Karachi Municipality

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SooperKanoon Citation : sooperkanoon.com/329443

Court : Mumbai

Decided On : Aug-02-1887

Reported in : (1888)ILR12Bom103

Judge : Charles Sargent, C.J., ;Nanabhai Haridas and ;Birdwood, JJ.

Appellant : In Re: Karachi Municipality

Judgement :

1. We think the question referred to us must be answered in the affirmative. The receipt sent up with the reference is one for the payment of money 'the amount of which exceeds twenty rupees.' It is, therefore, an instrument requiring a stamp under Act I, 1879, Schedule I, Article 52, unless it comes under Schedule II, Article 15(5). That article exempts from stamp duty a receipt for payment of money 'without consideration.' The exemption was intended apparently to apply to receipts for 'voluntary' payments, which in the ordinary legal acceptance of the term are payments without consideration, such as payments made merely in consideration of natural love OK affection or mere gifts. The receipt in question is one for payment of house rate due to the municipality under the Act constituting the municipality. The payment is not gratuitous, but one in satisfaction or discharge of a legal obligation imposed by the Act, and in order to relieve the payer from the consequence which would ensue in case of his committing default, and is therefore, not one without 'consideration.'

