

**In Re: Hanmapa and ors.**

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**SooperKanoon Citation :** [sooperkanoon.com/332852](http://sooperkanoon.com/332852)

**Court :** Mumbai

**Decided On :** Jul-31-1888

**Reported in :** (1889)ILR13Bom281

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

**Appellant :** In Re: Hanmapa and ors.

**Judgement :**

1. The conveyance (Exhibit A) and the written assent by Ramapa are employed by the parties to the sale to complete the transaction. Whether Ramapa's assent was necessary, might be a difficult question of law and fact. But the parties must be deemed to have considered it was necessary and therefore to have employed the conveyance and assent to complete the transaction as contemplated by Section 6 of the Stamp Act; and as they are 'several' instruments, of which the conveyance is the principal one, the case falls under Section 6, and the assent by Ramapa if written on a separate piece of paper would, therefore, require a one-rupee stamp. But as it has been written on the same piece of paper as the conveyance, it would appear from Section 13 that the Collector ought to refuse to stamp it.

2. Exhibit B is not an instrument conferring an authority to adopt, and is not, therefore, chargeable under Article 38 of Schedule I of the Act or under any other article of the Act--In the matter of Ambai Supra p.280. The endorsements below it cannot therefore, be chargeable with stamp duty.

