

Emperor Vs. Dungar Singh

Emperor Vs. Dungar Singh

SooperKanoon Citation : sooperkanoon.com/448159

Court : Allahabad

Decided On : Nov-12-1908

Reported in : (1909)ILR31All36; 1Ind.Cas.568

Judge : Richards and; Karamat Husain, JJ.

Appellant : Emperor

Respondent : Dungar Singh

Judgement :

Richards and Karamat Husain, JJ.

1. Dungar Singh was convicted under Section 62, of the Indian Stamp Act (II of 1899) and sentenced to a fine of Rs. 40 or to suffer simple imprisonment for 40 days. It appears that the accused held a decree for rent against a certain tenant and gave a receipt for the amount of the decree to the tenant without any stamp denoting payment of duty. The accused Dungar Singh was himself merely an agent of a zamindar. Generally speaking, receipts must be stamped, but an exemption is made by Article 53(c), Schedule I, of the Stamp Act in favour of receipts for payment of rent by cultivators on account of land assessed to Government revenue. The learned Sessions Judge has referred the matter to this Court under Section 438, Criminal Procedure Code, suggesting that the conviction is wrong and should be set aside, inasmuch as a receipt for money paid under a decree for rent must be treated as a receipt for rent, A learned Judge of this Court

considering the matter of general importance has referred the case to a Bench of two Judges. In our judgment the conviction was correct. The debt of rent merged in the decree, and it is admitted that a receipt for money payable under a decree must bear a stamp. We do not think that there was any intention to defraud the revenue. Absence of such intention though not sufficient to make a conviction bad, may be taken into consideration, in awarding punishment. We alter the sentence from a fine of Rs. 40 to a fine of Rs. 5, or in default imprisonment for 40 days. If the fine has already been paid Rs. 35 will be refunded. Let the record be returned.

SooperKanoon - India's Premier Online Legal Search - sooperkanoon.com