In Re: Stamp Reference by the Board of Revenue

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Court : Allahabad

Decided On : Dec-11-1914

Reported in : AIR1914All177(1); (1915)ILR37All125

Judge : George Knox, ;Rafiq and ;Piggott, JJ.

Appellant : In Re: Stamp Reference by the Board of Revenue

Judgement :

George Knox, Rafiq and Piggott, JJ.

1. In reply to our order dated the 8th of July, 1914, the Secretary to the Board of Revenue sends us a sample form of mortgage under Section 6A of the Bundelkhand Alienation of Land Act and adds that there are no sample forms under Section 6(6). We understand from this reply that the reference made to us does not refer to a particular deed in existence, but to some deed which may or may not hereafter come into existence. Section 56 of the Stamp Act confers upon this Court power to deal with instruments which are already in existence' and which have been made the subject of action by the Collector acting under Sections 31, 40 and 41 of Act No. II of 1899. The Board have sent on the reference under Section 57 of the above named Act. Comparing the language of Section 56 with that of Section 57 we are of opinion that Section 57 contemplates a decision being given under circumstances and upon documents of the same nature as those referred to in Section 56 of the Act. The present case falls under neither of these sections. We have no jurisdiction to give any opinion upon documents other than

those already mentioned. We, therefore, direct that this our Judgment be returned to the Board of Revenue for their information.