

Sridhar Singh Vs. the State

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Court : Rajasthan

Decided On : May-01-1964

Reported in : AIR1965Raj20; 1965CriLJ216

Judge : D.M. Bhandari, J.

Acts : [Stamp Act, 1899](#) - Schedule - Article 4

Appeal No. : Criminal Ref. No. 69 of 1964

Appellant : Sridhar Singh

Respondent : The State

Disposition : Reference allowed

Judgement :
ORDER

D.M. Bhandari, J.

1. This is a reference by the Sessions Judge, Ajmer recommending that the order dated 4th of December 1963 of the City Magistrate, Ajmer refusing to take on record un-stamped affidavits filed by one of the parties in the proceedings under Section 145, Cri. P. C. be set aside. The City Magistrate took the view that such affidavits required to be stamped under the Rajasthan Stamp Law (Adaptation) Act, 1952. Under the Rajasthan Stamp Law (Adaptation) Act, 1952, an affidavit

when made 'for the immediate purpose of being filed or used in any Court or before the officer of any Court' is exempt from the payment of any stamp duty. 'Immediate purpose' means 'direct purpose', and if the direct purpose of making an affidavit is that it is to be filed in any Court or before the officer of any Court, such an affidavit is exempt from the payment of stamp duty.

In this case, there is no doubt that the affidavits were made for the purpose of filing in a Court of law under proceedings under Section 145 Cri. P. C. In this view of the matter, the view taken by the City Magistrate that the affidavits required to be stamped was wrong. The recommendation made by the Sessions Judge, Ajmer proceeds on the correct view of law. The Reference is therefore, allowed and the order of the City Magistrate, Aimer dated the 4th of December 1963 is set aside and ha is directed to take the affidavits an record even though they are un-stamped.

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