

In Re:

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SooperKanoon Citation : sooperkanoon.com/780218

Court : Chennai

Decided On : Apr-23-1890

Reported in : (1891)ILR14Mad255

Judge : Arthur J.H. Collins, Kt., C.J., ;Muttusami Ayyar and ;Weir, JJ.

Appellant : In Re:

Judgement :

1. We are of opinion that the unstamped instrument executed in Australia and dated 26th May 1862 is not chargeable either under Act XXXVI of 1860 or Act X of 1862 with stamp duty. Consequently no penalty can be levied under Act I of 1879.