

In Re: Reference Under Stamp Act, Section 46

In Re: Reference Under Stamp Act, Section 46

SooperKanoon Citation : sooperkanoon.com/788534

Court : Chennai

Decided On : Dec-07-1894

Reported in : (1895)ILR18Mad235

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

Appellant : In Re: Reference Under Stamp Act, Section 46

Judgement :

1. The reason for making an allowance for a spoiled stamp under Section 51 is that the stamp has become unfit for use, but in this case the stamp was not rendered unfit for use by punching, for the Court itself engrossed upon the paper the deed for which the stamped paper was presented. We are of opinion that the Deputy Collector was in error in treating the document as unstamped.