

Amolia Vs. in Re: Ibrahim Ishak

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Court : Kolkata

Decided On : Feb-04-1919

Reported in : (1919)ILR46Cal804

Judge : Sanderson, C.J. and ;Woodroffe, J.

Appellant : Amolia

Respondent : In Re: Ibrahim Ishak

Judgement :

Sanderson, C.J.

1. In this case learned Counsel has conceded--and I think rightly--that the tenancy was a monthly tenancy and, consequently, it comes within Article 35, Clause (a), Sub-clause (1) of the first Schedule of the Indian Stamp Act: that is to say, 'the lease purports to be for a term of less than one year' Therefore, the proper stamp-duty is the same duty as for a bond which is referred to in Article 15; and, inasmuch as the amount is above Rs. 50 and does not exceed is. 100, the proper stamp-duty is eight annas, as the learned Judge has decided.

Woodroffe, J.

2. I agree.

