

**Queen-empress Vs. Juggernath**

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**Court :** Kolkata

**Decided On :** Feb-24-1885

**Reported in :** (1885)ILR11Cal267

**Judge :** Tottenham and ;Ghose, JJ.

**Appellant :** Queen-empress

**Respondent :** Juggernath

**Judgement :**

**Tottenham, J.**

1. It appears to me that Exhibit B, which was submitted to us by the Presidency Magistrate with his letter of the 8th January last, does come within the meaning of Clause 17, Section 3 of the Stamp Act (I of 1879), The signature of Juggernath and the amount, Rs. 405-4, in his handwriting, form, in my opinion, a writing, whereby the debt was acknowledged to have been paid off. I think so because of the place in which this writing appears, namely, against the entry in the debtor's book where the debtor recorded payment of his debt. It is true that we must look to the intention of the parties as to what this writing by Juggernath was intended to import; and upon the evidence I have no doubt that the intention was that what Juggernath wrote should operate as a receipt. I think, therefore, that this writing falls within this definition of a receipt in Clause 17, Section 3 of the Stamp Act.

**Ghose, J.**

2. I am of the same opinion. It seems to me that the entry in Exhibit B, coupled with the writing and signature of Juggernath, the gomastah of the firm of Megraj, amounts to a receipt within the meaning of Clause 17, Section 3 of the Stamp Act.

3. Mr. Sale on behalf of Juggernath contended that in this case the question was one of intention, namely, whether the parties intended that the entry and signature in question should operate as a receipt. I accept this contention as perfectly sound, and it seems to me that in every case of the kind it should always be a question of intention. On turning to the evidence of Grish Chunder Ghose, the owner of the shop from which the debt in question was due, and reading Exhibit B by the light of that evidence, it appears to me to be clear that the intention of the parties was that the entry and the signature to it of Juggernath should have the same effect as a receipt.

4. Mr. Sale also called our attention to several rulings of this Court. Those decisions, I observe, were passed under the Stamp Act of 1869. The present Stamp Act of 1879 is more comprehensive, so far as the definition of a receipt is concerned; and it appears that in the cases in which those decisions were passed, the true question was whether the particular document which was tendered in evidence was admissible in law by reason of no stamp having been used. The question here is a different one; and on examining the observations made by the learned Judges in those cases, it would appear that if any principle of law is deducible from them as applicable to this case, it is a principle rather in favour of the view taken by the Crown than opposed to it.

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