

**Indian Stamp Act and Vs. Ibrahim Ishak**

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**Court** : Kolkata

**Decided On** : Feb-04-1919

**Reported in** : 51Ind.Cas.221

**Judge** : Lancelot Sanderson, C.J. and ;John Woodroffe, J.

**Appellant** : Indian Stamp Act and ; A.M. Amolia

**Respondent** : 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 (i) 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 Rs. 100, the proper stamp duty is eight annas, as the learned Judge has decided.

Woodroffe, J.

2. I agree.