In re Venkatáchala. has seen fit to use the general expression "Court" in preference to the more restricted description "Court of Justice." A Subregistrar is legally authorized to take evidence under Part VIII of the Indian Registration Act for the purpose of satisfying himself upon certain points, and he is; therefore, when acting under s. 41, Act III of 1877, a "Court" within the meaning of the Indian Evidence Act. As the document has been given in evidence before him in a proceeding in which the Sub-Registrar had to determine whether the document should, or should not, be registered, it appears to us that his sanction is necessary under s. 195 of the Code of Criminal Procedure before a Court can take cognizance of an offence alleged to have been committed by a party to that proceeding.

The Judge having reported that all the accused were parties to the proceedings the commitment is quashed.

APPELLATE CIVIL—FULL BENCH.

Before Sir Arthur J. H. Collins, Kt., Chief Justice, Mr. Justice Kernan, Mr. Justice Muttusámi Ayyar, Mr. Justice Brandt and Mr. Justice Parker.

1887. January 18. Reference under Stamp Act, s. 49.\*

Stamp Act, s. 3, clause 4 (b)-Bond.

A executed a document, by which he promised to pay on demand Rs. 16 to B. The writer of the document signed the document as writer, for the purpose of attesting A's signature :

Held that the document was liable to stamp duty as a bond.

CASE referred under s. 49 of the Indian Stamp Act, 1879, by J. D. Goldingham, District Judge of Bellary.

The case was stated by K. Lakshmana Ráu, District Múnsif of Narain Deverkeri, as follows :----

"In small cause No. 57 of 1886, the plaintiff sues upon an instrument which secures the repayment of Rs. 16. It bears date 21st September 1883 and is payable to the payee. It does not contain the words 'payable to bearer or order.' It bears the signature of its executant, as well as the signature of its

writer, and stands engrossed on paper to which one anna adhesive REFERENCE stamp is affixed.

"The plaintiff treated the instrument as a promissory note, because, as he stated, it was not attested by witnesses.

"An instrument of a similar nature, put in evidence in another case, was treated by me as a bond. I levied the proper stamp duty and penalty on it, and, under s. 35 of the Stamp Act, sent a copy of the instrument to the Acting Head Assistant Collector. That officer was of opinion that it was not an attested document, and that it should therefore be treated as a promissory note. This being the case, I feel a doubt as to the amount of duty to be paid in respect of the instrument under consideration in this case.

"Any instrument attested by a witness and not payable to order or bearer is a bond as defined by clause 4(b) of s. 3 of the Stamp Act No. 1 of 1879. In the present case, if it was not intended that the writer should be a witness to the signature of the executant, there was, apparently, no necessity for the former signing the instrument. Therefore, it appears to me that the signature of the writer is the attestation of a witness within the meaning of the above clause, and that the instrument under consideration is a bond and not a promissory note. A bond for Rs. 16 is required to be engrossed on an impressed stamp of four The instrument in question, however, bears an adhesive annas. stamp of one anna.

" The questions submitted for the decision of the High Court are :-

"1st.-Whether an instrument containing an unconditional promise to pay on demand and bearing the signature of its writer, a third party, is a bond or promissory note.

"2nd.-Whether an instrument containing an unconditional promise to pay on demand becomes a bond if it is not made payable to bearer or order."

Counsel were not instructed.

A .....

The District Judge having reported that the document was attested, the Full Bench (Collins, C.J., Kernan, Muttusiani Ayyar Brandt, and Parker, JJ. ) delivered the following

JUDGMENT :--- We are of opinion that the document in question is a bond, not being payable to bearer or order, and the signature of the obligor being attested by a witness.

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UNDER Stamp Act, в. 49.