

APPELLATE CIVIL—FULL BENCH.

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

REFERENCE FROM THE BOARD OF REVENUE UNDER S. 46 OF THE INDIAN
STAMP ACT, 1879.*

1886.
September 23.

Stamp Act, sch. II, cl. 2 (a)—Agreement for or relating to the sale of goods.

By an agreement in writing the vendor agreed to sell and the purchaser to buy certain salt for a price to be paid at a future date. The salt was to be at purchaser's risk from the date of the execution of the agreement, and, if not removed within a certain time, to revert to and become the property of the vendor:

Held that this document was exempt from duty under sch. II, cl. 2 (a), of the Indian Stamp Act, 1879.

THIS was a case stated for the opinion of the High Court by the Board of Revenue under s. 46 of the Indian Stamp Act, 1879, on the 21st May 1886.

The proceedings which led to the reference were as follows:—

On the 8th May 1886, the Collector of Madras (R. W. Barlow) forwarded to the Board of Revenue, under s. 45 of the Stamp Act, a document presented to him for adjudication of stamp duty under s. 30 of the Act by Messrs. Arbuthnot and Co.

This document purported to be an agreement to sell salt, the price to be paid one month after the execution of the agreement, and the salt to be at the risk of the purchaser upon the execution of the document; if the salt was not removed on the date stipulated, it was agreed it should revert to and become the property of the vendor.

The Collector was of opinion that the document was a sale deed, and, as such, liable to stamp duty, while Messrs. Arbuthnot and Co. contended that it was exempt from duty as being simply an agreement for the sale of goods.

As the amount of stamp duty involved in the decision of this question was very large, the Board, while of opinion that the terms

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s. 46.

of the exemption contained in schedule II, 2 (a), covered the case, referred it for an authoritative ruling.

The Acting Government Pleader (Mr. *Powell*) for the Board of Revenue.

The Acting Advocate-General (Mr. *Shepherd*) for Arbuthnot and Co.

It was contended by the Government Pleader that the document was really a sale of goods and therefore liable to duty (under art. 21 of sch. I), though it purported to be an agreement to sell, because it transferred the property to the purchaser.

Counsel for the other side was not called on to argue.

The judgment of the Court (Collins, C. J., Kernan, Muttusámi Ayyar, Brandt, and Parker, JJ.) was delivered by *

COLLINS, C. J.—We are of opinion that the exemption in schedule II, 2 (a), in Act No. 1 of 1879, covers the case. The instrument is not liable to stamp duty.

Solicitors for Arbuthnot and Co.—*Barclay & Morgan*.

ORIGINAL JURISDICTION—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.

1886.
August 23.
September 24.

SULLIVAN (PETITIONER)

and

NORTON (RESPONDENT).

Privilege of Counsel.

An advocate in India cannot be proceeded against civilly or criminally for words uttered in his office as advocate.

APPLICATION under s. 10 of the Letters Patent for the High Court at Madras.

The facts appear from the judgment of the Court (Collins, C. J., Kernan, Muttusámi Ayyar, Brandt, and Parker, JJ.).

* Civil Miscellaneous Petition 12 of 1886.