

High Court Reports, Appendix XII, was under the Criminal Procedure Code of 1861. We think that a dispute about the right to collect the rents of lands from the tenants in possession is a dispute concerning tangible immovable property within the meaning of s. 145 of the Criminal Procedure Code.

We refuse to interfere in revision.

RAMSAMY
v.
DANAKOTI
AMMAL.

APPELLATE CIVIL—FULL BENCH.

*Before Mr. Justice Kernan, Mr. Justice Muttusami Ayyar,
Mr. Justice Parker, and Mr. Justice Wilkinson.*

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

1888.
Sept. 7.

Stamp Act, sch. I, arts. 25, 36—Declaration of trust—Gift.

Where a donee was directed in an instrument of gift of certain land to maintain the donor out of the profits of the land :

Held that the instrument was liable to stamp duty as a gift and not as a declaration of trust.

CASE referred by the Board of Revenue under s. 46 of the Indian Stamp Act, 1879.

A document whereby a Hindu widow purported to confer all her property on a kinsman and imposed on him the duty of maintaining her from the profits thereof was impounded by the Sub-Collector of Chingleput on the ground that it was not a mere instrument of gift (in which case the document was properly stamped), but was in fact a declaration of trust and was, therefore, liable to a higher duty.

The Board of Revenue being of opinion that this decision was wrong, referred the case for the decision of the High Court.

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

The Full Bench (Kernan, Muttusami Ayyar, Parker, and Wilkinson, JJ.) delivered the following

JUDGMENT :—We think the instrument is one of gift and is not a trust deed under the Stamp Act, and comes within article 36, schedule I of the Stamp Act.

* Referred Case No. 6 of 1888.