



MULLA AND PRATT ON THE INDIAN STAMP ACT (7th ed. 1990).
By Salil K. Roy Chowdhury and H.K. Saharay. N. M. Tripathi Pvt.
Ltd., Bombay. Pp. xxxv + 479. Price Rs. 130.

THE SUBJECT of the “rates of stamp duty in respect of documents other than those specified in the provisions of List I with regard to rates of stamp duty” is covered in Entry 63 of the List II-State List. Therefore, though the Indian Stamp Act was enacted in 1899 for India as a whole, the current rates of stamp duty are to be found only in the various amendments made by the states to the articles in the schedule to the Stamp Act. Hence a commentary on the Indian Stamp Act is useful only when it gives the reader all the state amendments so made.

The chief merit of the present book is that it purports to give all the different rates of stamp duty in respect of the various documents liable to such duty under the schedule to the Indian Stamp Act as fixed by the various states.

As for the commentary on the sections and articles of the Stamp Act, it is substantially the commentary written by Mulla and Pratt. The late D.F. Mulla was by far the commentator *par excellence* in India. His commentaries have been marked by clarity and precision. A perusal of the citation of the case law in this book would show that the cases digested are mostly those which have been so digested by Mulla and Pratt. Though the latest statutory amendments made by the states to the Stamp Act seem to have been covered, reference to the recent judicial decisions is conspicuous by its absence. This is not surprising. The editors of Mulla’s Commentaries, whether of the Code of Civil Procedure, volumes 1 and 2 or of the Stamp Act have not been able to bring the case law in these commentaries upto date. With this reservation, the book is, as it has always been, a good standard commentary on the Stamp Act by Mulla and Pratt and is recommended to the reading public as such. An interested reader will have to supplement the commentary with his own research in respect of the latest judicial decisions.

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BOOKS RECEIVED FOR REVIEW

A. LAKSHMI NATH, *Precedent in the Indian Legal System* (1990). Eastern Book Co., 34, Lalbagh, Lucknow-226 001. Pp. xvi+214. Price Rs. 125.

IMRE A. WIENER, *Economic Criminal Offences* (1990). Akademiai Kiado, Budapest. Pp. 108. Price \$ 18.

M. HIDAYATULLAH AND ARSHAD HIDAYATULLAH, *Mulla's Principles of Mahomedan Law* (19th ed. 1990). N. M. Tripathi Pvt. Ltd., 164, Samaldas Gandhi Marg, Bombay-400 002. Pp. lii+346. Price Rs. 80.

MAHENDRA P. SINGH, *V. N. Shukla's Constitution of India* (8th ed. 1990). Eastern Book Co., Lucknow. Pp. lxiv+48+896. Price Rs. 200.

R.K. ABICHANDANI, *Pollock and Mulla's The Sale of Goods Act* (5th ed. 1990). N.M. Tripathi Pvt. Ltd., Bombay. Pp. li+444. Price Rs. 125.

RAMA JOIS, *Seeds of Modern Public Law in Ancient Indian Jurisprudence* (1990). Eastern Book Co., Lucknow. Pp. vi+170. Price Rs. 125.

S.N. SINGH (ed.), *Law and Social Change* (1990). P.G. Krishnan Memorial Foundation, 7/22, Roop Nagar, Delhi-110 007. Pp. xx+172. Price Rs. 175.

S.T. DESAI (ed.), *Mulla's Principles of Hindu Law* (16th ed. 1990). N.M. Tripathi Pvt. Ltd., Bombay.

SUCH LATA TANDON, *Probation—A New Perspective* (1990). Reliance Publishing House, 3026/7A Ranjit Nagar, New Delhi-110 008. Pp. xii+178. Price Rs. 150.

SUNDER RAMAN, *Amending Power under the Constitution of India* (1990). Eastern Law House Pvt. Ltd., 54, Ganesh Chunder Avenue, Calcutta-700 013. Pp. 9+358. Price Rs. 200.

V.D. MAHAJAN, *General Clauses Acts: Central and States* (6th ed. 1990). Eastern Book Co., Lucknow. Pp. lxxi+1552. Price Rs. 350.