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reinstated. There is, however, a further objection raised, namely, that no special *vakálatnáma* has been filed authorizing the vakíls, or either of them, especially to make this application, and it has been contended that the *vakálatnáma* which authorized these vakils to file the appeal and to conduct the proceedings in it, and which was rightly filed, lapsed and determined the moment the decree dismissing the appeal was passed. That contention cannot in our opinion be supported. Under the *vakálatnáma* authorizing the vakíls to conduct the proceedings in the appeal they were authorized to conduct proceedings in execution subsequent to decree, whether those proceedings in execution were by or against their clients. It is also manifest that if we set aside the decree of dismissal and reinstate the appeal it will not be a fresh appeal, but will be an appeal to which the *vakálatnáma* already filed applies, and it would seem strange if under these circumstances it were necessary to file a special *vakálatnáma* for the simple purpose of enabling the appellant to have, not a new appeal entered, but his original appeal reinstated and proceeded with. In our opinion no fresh *vakálatnáma* was necessary. We accordingly set aside the decree of dismissal and reinstate the appeal on the list of pending appeals in this Court. We make no order as to costs.

Before Mr. Justice Knox and Mr. Justice Blair.

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BISHAMBAR NATH (PLAINTIFF) *vs.* NAND KISHORE AND OTHERS (DEFENDANTS). *

Acknowledgment of debt—Stamp—Act I of 1879, *sch. I, art. I—Act XV of* 1877, *s.* 19.

The question whether or not an allusion to a debt contained in a letter from a debtor to his creditor amounts to an acknowledgment of the debt within the meaning of Art. I, sch. I, of the Indian Stamp Act, 1879, is a question in each case of the intention of the writer. Hence, were such a letter, written *ante litem motam*, before limitation in respect of the debt had expired, and at a time when other evidence of the debt was subsisting, was tendered in evidence as an acknowledgment of the debt for the purpose of saving limitation under the provisions of s. 19 of the Indian Limitation

* Second appeal No. 444 of 1890 from a decree of Pandit Rai Indar Narain, Additional Subordinate Judge of Aligarh, dated the 6th January 1890, confirming a decree of Maulvi Syed Amjad-ullah, Munsif of Haveli, dated the 21st June 1889.

Act, 1877. *Held* that the said letter was not inadmissible in evidence by reason of its not having been stamped.

The facts of this case sufficiently appear from the judgment of the Court.

Munshi *Ram Prasad*, Pandit *Sunder Lal* and Kunwar *Parmanand*, for the appellant.

Babu *Jogindro Nath Chaudhri*, for the respondents.

KNOX, J.—This was a suit brought by one Chaube Bishambar Nath, who is appellant before us, to recover money, principal and interest, which he alleged to be due to him from certain defendants, who are in this Court respondents. The lower appellate Court has found that the moneys which the appellant claims as advanced by, and therefore due to, him, were so advanced, and it has further found that the letter bearing date the 17th of April 1886, purporting to have been written by the respondents is a genuine letter and was so written by them. We have not before us any certain date as to when the moneys now claimed were advanced by the appellant to the respondents, but it is alleged by the respondents, and not denied by the appellant, that the moneys, or the main part of them at any rate, were advanced at a time about the year 1884. The present suit was filed on the 17th of January 1889, and it follows as a natural consequence that the claim of the appellant would stand barred by the statute of limitation, unless it can be shown that it is aided by any special section. The letter of the 17th of April 1886 becomes therefore a piece of most important evidence to the appellant, inasmuch as he claims that upon its terms the respondents have executed within the period of three years from the date the moneys were advanced, an acknowledgment of their liability to pay those moneys within the meaning of s. 19 of the Indian Limitation Act (Act No. XV of 1877). The lower appellate Court had this document before it, but deemed itself precluded from treating it as evidence, because in its opinion the document required a stamp under Art. I, sch. i of the Indian Stamp Act, 1879, and it had not been stamped at the time of execution. The learned counsel for the appellant urges that this view of the lower appellate Court is erro-

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neous and that the letter was not one which the law required should be stamped. We have had the letter read, and in it the respondents, after setting out that certain moneys had been advanced by the appellant's agent in connection with the land in suit in which they were interested, go on to say that they regret that the suit had been decided against them, that the sum of Rs. 340 had been expended in connection with it and that this money they will have to pay. The letter is a long one, and the respondents go on to ask the appellant to be so good as to advance moneys in order that the suit may be appealed; as otherwise they will be ruined and have to leave the village. Taking advantage of the terms of the letter the learned Pandit contends that it was an ordinary letter written in the course of correspondence between the parties and not executed with the express intention of supplying evidence of a debt exceeding Rs. 20 in amount. This being so, he would have us hold that the document was one which did not require to be stamped under the provisions of Art. 1, sch. i of the Indian Stamp Act (Act No. I of 1879). We are of opinion that whether a document of this kind amounts to an acknowledgment within the terms of Art. 1, sch. i of the aforesaid Stamp Act is a fact which depends in each case upon the intention of the writer. That intention may well be ascertained by looking to the surrounding circumstances of the case and what was taking place when the document was written. We also bear in mind that Acts of the nature of the Indian Stamp Act should, when there is a doubt as to what construction should be placed upon their terms, be construed in favour of the subject. We are not satisfied from the letter that it was written with the intention of supplying evidence of a debt. It was a letter written at some time before the period of limitation would expire. Evidence as to the existence and amount of the original debt at the time was at hand and readily available and there is nothing in the terms of the letter, beyond the casual expression that the respondents would have to pay the money, from which we could infer an acknowledgment of liability within the meaning of the article and schedule which we have quoted above. We therefore hold that the document was one which did not require to be stamped, and that it

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was admissible in evidence and wrongly excluded by the learned Judge. This being the case, we set aside the judgment and decree of the lower appellate Court and decree the appeal. As regards the interest claimed by the appellant we find no evidence, and have not been referred to any, of any intention to pay interest. The appellant's claim therefore, so far as regards the principal, will stand decreed and as regards interest it will stand dismissed with proportionate costs.

BLAIR, J.—I agree entirely.

Appeal partly decreed and partly dismissed.

Before Sir John Edge, Kt., Chief Justice, Mr. Justice Tyrrell and Mr. Justice Blair.

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GIRDHARI (DEFENDANT) *v.* KANHAIYA LAL (PLAINTIFF).*

Civil Procedure Code, s. 52—Plaint, form of verification of.

In order to constitute a proper verification of a plaint within the meaning of s. 52 of the Code of Civil Procedure, it is necessary for the person verifying, if all the facts are within his knowledge, to state distinctly that they are to his knowledge true; and if he has knowledge as to some and only information and belief as to others, to state to which he speaks from his knowledge and to which from his information and belief. A verification in the form:—"To the limit (or extent) of my knowledge the purport of this is true," is not such a verification as satisfies the requirements of s. 52 of the Code. In the matter of *Upendro Lal Bose* (1) referred to.

The facts of this case, so far as they are necessary for the purposes of this report, appear from the judgment of the Court.

Mr. *T. Conlan* and the Hon'ble Mr. *Colvin*, for the appellant.

Munshi *Kashi Prasad*, for the respondent.

EDGE, C. J., TYRRELL and BLAIR, JJ.—Objection is taken here, and seems to have been taken in the two Courts below, that the plaint was not signed as required by s. 51 of the Code of Civil Procedure. It is alleged on behalf of the defendant-appellant that at the time when the plaintiff signed the sheet of paper which at present forms the second sheet of the plaint the plaint had not been written,

* Second appeal No. 630 of 1889 from a decree of Babu Kashi Nath Biswas, Subordinate Judge of Agra, dated the 8th March 1889, confirming a decree of Maulvi Muhammad Ismail, Munsif of Mathura, dated the 10th June 1888.

(1) I. L. R. 6, Calc. 675.