

APPELLATE CIVIL.

Before Mr. Justice Dunkley.

1935

Feb. 14.

P.R.M.P. VELLAYAPPA CHETTIAR

v.

P.M.P. SOMASUNDARAM CHETTIAR.*

Acknowledgment—Signing of acknowledgment—Affixation of principal's name—Rubber stamp—Limitation Act (IX of 1908), s. 19.

When an acknowledgment is written by an agent duly authorised in that behalf, and he writes the name of his principal at the top of the acknowledgment or impresses it with a rubber stamp, such affixation of the name of the principal amounts to "signing" of the document within the meaning of s. 19 of the Limitation Act.

Mohesh Lal v. Busunt Kumarec, I.L.R. 6 Cal. 340; *Mulhiah Chettiar v. Kuttayan Chetty*, (1918) M.W.N. 42—*referred to*.

Mukerjee for the appellant.

Hay for the respondent.

DUNKLEY, J.—The plaintiff-respondent brought a suit against the defendant-appellant on a promissory note, dated the 5th October, 1928. The suit was filed on the 16th August, 1933, and, in order to bring the suit within time, in paragraph 5 of the plaint the respondent relied upon three annual interest statements, acknowledging the amount due on the promissory note, which he alleged were sent to him by the appellant, and which, according to him, are written acknowledgments of indebtedness within the meaning of section 19 of the Limitation Act.

It is not denied by the appellant that these three documents were written by him or by some person duly authorised by him to do so, and the

* Civil Second Appeal No. 366 of 1934 from the judgment of the District Court of Pyapón in Civil Appeal No. 16 of 1934.

sole point which has been argued before me in this appeal is that they cannot be treated as acknowledgments of indebtedness, within the scope of the provisions of section 19 of the Limitation Act, so as to provide a fresh starting-point of limitation.

The first point which has been raised is that these documents are not admissible in evidence because they are not duly stamped, but they have been admitted in evidence in the lower Courts and therefore this question cannot be raised on second appeal.

It is further contended that these acknowledgments are not *signed* by the party against whom the right is claimed, or by his agent duly authorised, as required by the provisions of section 19 of the Limitation Act. Admittedly, neither the appellant nor an agent of his signed his name with his own hand on either of these three documents, but at the top of each one there appears an impression of a rubber stamp of the type which usually appears on Chettyars' letters, and which purports to show that these documents were written by, or on behalf of; the P.R.M.P. Firm of Rangoon.

It is not suggested on behalf of the appellant that the rubber stamp was not affixed either by himself or by some person duly authorised by him, but it is contended that the affixing of this rubber stamp is not a "signing" of the documents within the meaning of section 19. In my opinion, it must be held that it is such a signature. "To sign" means "to attest or confirm a document by affixing one's name to it", and as long as the debtor's name has been affixed to the document in question, either by the debtor or by his duly authorised agent, in such a way as to make it appear that the letter

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is his and that he is the real author of it, it does not matter what is the form of the signature. In fact, as has been held in the case of *Mohesh Lal v. Basunt Kunaree* (1), even when the name of the principal is written by the agent, it is clear that, if the agent is authorised to write the acknowledgment in question, it does not matter, for the purpose of section 19 of the Limitation Act, whether he signs the name of the principal or whether he signs his own name. It therefore follows that when the acknowledgment is written by an agent duly authorised in that behalf, if he affixes thereto the name of his principal in any position, even by impressing it with a rubber stamp, such affixation of the name of the principal must be held to be a "signing" of the document within the meaning of section 19.

In the case of *Muthiah Chettiar v. Kuttayan Chetty* (2), where a Nattukotai Chetty dictated a letter containing the name of his firm at the top, it was held that according to the custom of Nattukotai Chetties, the letter was signed by the Chetty or by his duly authorised agent within the meaning of section 19 of the Limitation Act. This case is exactly on all fours with the present case, the only difference being that, instead of the authorised agent of the debtor writing the name of the firm at the top of the letter, he impressed that name with a rubber stamp.

Consequently, I must hold that the documents in question are acknowledgments duly signed, within the meaning of section 19 of the Limitation Act, and, therefore, that the suit was in time.

This appeal, therefore, fails and is dismissed with costs, advocate's fee three gold mohurs.

(1) (1880) I.L.R. 6 Cal. 340, 352.

(2) (1918) Mad.W.N. 42.