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"The decisions of the two High Courts are thus in conflict, and it does not appear that the question raised herein, has been decided in this Presidency."

The parties neither appeared in person or by pleaders in the High Court.

Per Curiam.—The Court concurs in the view expressed by the Madras Full Bench in Govinda Muneya v. $Bápu^{(1)}$.

In the present case, in which this Court understands that the sureties were bound by the same instrument as the principal debtor, the Court thinks that a suit by one surety against another for contribution, is a suit on an implied contract, and, therefore, (as held in *Ratanshankar* ∇ . *Gulábshankar*⁽²⁾) within the jurisdiction of a Court of Small Causes.

(1) 5 Mad. H. C. Rep. 200.

(2) 10 Bom, H. C. Rep. 21.

APPELLATE CIVIL.

Before Mr. Justice M. Melvill and Mr. Justice F. D. Melvill. HARILA'L AMTHA'BHAI (PLAINTIFF) v. ABHESANG MERU AND OTHERS (DEFENDANTS).*

The Code of Civil Procedure (Act X) of 1877, Sections 268, 278 and 287—Prohibitory order—Attachment of a debt due to judgment-debtor—Proclamation of sale—Decree—Execution.

A decree-holder, by a prohibitory order issued under section 268 of the Civil Procedure Code, attached a debt due to his judgment-debtor. The person served with the order applied, under section 278, to have the attachment removed.

Held, that the application could not be entertained under section 278, that section having application to the case; but that before issuing a proclamation of sale, in execution of a decree, of the debt so attached, it is the duty of the Court, under section 287 of the Code, to ascertain all that the Court considers it material for the intending purchaser to know in order to judge of the nature and value of the property proclaimed for sale. If the property, of which sale is sought, is a debt, and the Court receives notice from the alleged debtor that no debt exists, the Court should satisfy itself as to the existence, or otherwise, of the debt, and, if it comes to the conclusion that no debt exists, should abstain from proceeding to sale.

THIS was a reference under section 617 of the Code of Civil Procedure (Act X of 1877) for the orders of the High Court, by Ráo

* Civil Reference, No. 23 of 1879.

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HARI TRIMBAK AKOLKAR *v.* Afasa'hee,

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> "1. Can an application by a person, served with a prohibitory order under section 268 of the Civil Procedure Code (Act X) of 1877, to have the attachment raised, on the ground that the debt did not exist at the time of the attachment, be entertained under section 278, Civil Procedure Code?

> "2. If not, can the attachment be raised on his satisfactorily proving his allegation, in the investigation under section 278, Civil Procedure Code?

> "In this case the decree-holder, Harilál Amthábhai, obtained a decree in suit No. 184 of 1878 against Abhesang Meru and others for the sum of Rs. 28-5-3. In execution of this decree, the said decree-holder applied to the Court to have the debt due by one Galábhai Becherdás to his judgment-debtor, Abhesang Meru, attached, under section 268 of the Civil Procedure Code, and a prohibitory order was accordingly served on the said Galábhai Becherdás on the 23rd ultimo, prohibiting him from making the payment of the debt, until the further order of this Court. The same Galábhai now applies under section 278, Civil Procedure Code, to have the attachment raised, alleging that he had paid off the amount due by him to the judgment-debtor, Abhesang, before the receipt of the prohibitory order. * * * *

> "In a precisely similar case (Mansukh Umed ∇ . Bhagwandás Jumnádás⁽¹⁾)under Act VIII of 1859, their Lordships have, on 14th January 1868, on reference from the then Judge of the Court of

(1) Note.—In the case of Mansukh Umed v. Mohanlál Mádhav the question submitted for the decision of the High Court was "whether or not an objection, taken to the sale of an alleged debt and deposit, should be duly inquired into under section 246 of Act VIII of 1859—the objection being, that such debt and deposit do not exist." This section corresponds to sections 278, 280, 281 and 283 in a modified form. The decision of the Court was : "The Court is of opinion that the Court, by which the prohibitory order has been made, should, upon the application of the alleged debtor, inquire into the existence of the debt, and, if there does not appear to be primâ-facie evidence of it, should set aside the prohibitory order.

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Small Causes at Ahmedabad, ruled, that the Court issuing the prohibitory order should, upon application, inquire into the existence of the debt attached, and this ruling does not seem to have been expressly overruled. * * * *

"I am bound to bring it to the notice of the Honourable the High Court that in Lallu Girdhar v. Shankardás Rámji⁽¹⁾, a case referred by the Judge of the Court of Small Causes at Ahmedabad, their Lordships have, on the 17th July 1877, ruled, that on application under section 246 of Act VIII of 1859, by a person served with a prohibitory order under section 234 of the said Act, to have the said order cancelled, cannot be entertained by that Court, and that their Lordships have observed that they did not perceive how the person served with the prohibitory order could in any wise be damnified by the said order; but, as stated above, I respectfully beg to submit, that a person served with a prohibitory order is in the same position as any other person whose property is wrongfully attached. Besides, this ruling does not seem to have been reported, nor does it expressly overrule the ruling in the case of Mansukh Umed v. Bhagwándás Jamnádás referred to above, though opposed to it. Again, I do not see the use of the words "or of some person in trust for him" in section 280 of the Civil Procedure Code, if the persons served with the prohibitory orders were to be held debarred from applying

(1) Note,-In the case of Lallu Girdhar v. Shankardás Rámji the Judge of the Court of Small Causes at Ahmedabad submitted this question : "Can the Small Cause Court, under section 246 of Act VIII of 1859, entertain any application for the cancelling of a prohibitory order under section 234 of the Act, on the ground that the person served with such order is not in possession of the property mentioned in such order ?" The Judge was of opinion that section 246 did not apply, and that he had no authority to make any such order. He maintained that a prohibitory order under section 234 of Act VIII of 1859, which in a modified form corresponds with section 268 of the new Code, the applicant was in no way damnified. He need do nothing till he was sued by the execution purchaser, and could then set up his own defence. The High Court's decision was as follows :- "This Court concurs in the opinion of the Judge of the Court of Small Causes at Ahmedabad, that his Court cannot entertain an application to cancel a prohibitory order issued under section 234 of Act VIII of 1859, on the ground that the person served with such order is not in possession of the property mentioned in such order; nor in such case does this Court perceive how that person can in any wise be damnified by that order. 17th July 1877."

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to have the attachment raised under section 278 of the Civil Procedure Code.

"The points on which I solicit their Lordships' opinion are of general importance, and I myself feel doubt as to the course I should follow. I, therefore, deem this reference necessary.

" My opinion on the first point is in the affirmative.

"My opinion on the second point is in the negative.

"My view of the law being as above, I have admitted the application, contingent upon the decision of the Honourable the High Court."

There was no appearance on either side.

Per Curiam.—The Court is of opinion that section 278 of Act X of 1877 has no application to the case stated by the Subordinate Judge. But section 287 renders it the duty of the Court executing a decree, to ascertain, before issuing a proclamation of sale, all that the Court considers it material for the purchaser to know, in order to judge of the nature and value of the property. If, therefore, the property, of which sale is sought, is a debt, and the Court receives, (as in the present case), notice from the alleged debtor that no such debt exists, the Court should satisfy itself as to the existence, or otherwise, of the debt; and if it comes to the conclusion that the debt does not exist, should abstain from proceeding to sale.

APPELLATE CIVIL.

Before Sir Charles Sargent, Kt., Chief Justice (Officiating) and Mr. Justice M. Melvill.

January 27.

GIRDHAR NA'RAN (PLAINTIFF) v. UMA'R AJU (DEFENDANT).* Stamp Act XVIII of 1869, Sec. 9-One-anna stamp-Account stated-Interest.

Under Act XVIII of 1869, section 9, a one-anna stamp is the proper stamp for a document containing an account stated, and stipulating for payment of interest.

THIS case was referred for the opinion of the High Court by N. N. Nánavati, Subordinate Judge (Second Class) at Virangam, in the District of Ahmedabad, with the following statement :--

* Civil Reference, No, 16 of 1879.

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