

*Before Mr. Justice Norman and Mr. Justice E. Jackson.*

THE QUEEN *v.* RAMGOBIND CHUCKERBUTTY.

*Certificate Tax—Fine—Neglect.*

1869  
March 2.

The fine imposed under section 17, Act IX. of 1868, for neglect to take out a certificate, must not be less than twice the amount for which such certificate should be taken out.

THE judgment of the Court was delivered by

NORMAN, J.—This was a proceeding under section 17 of Act IX. of 1868, for penalties to which the defendant was alleged to be liable for not taking out a certificate and paying for the same within seven days after the service upon him of a notice by the Collector requiring him to do so.

The Deputy Magistrate of Mymensingh, Mr. Andrew, says, defendant could have told a servant to pay the assessment. He was guilty of a pardonable neglect for not doing so. Accordingly, he ordered him to pay the assessment, Rs. 16, and a fine of one rupee.

The Collector of License Tax brought the matter to the notice of the Magistrate, Mr. Alexander, and eventually an application was made to this Court on behalf of the Government of Bengal, praying that the record might be sent for, under section 404 of the Code of Criminal Procedure, on the ground that the conviction was illegal, inasmuch as the Magistrate had no power to remit any portion of the fine, being bound, under the 17th section, to impose on every offender, on conviction, a fine equal to twice the sum mentioned on such notice. We have sent for the record. We are of opinion that the contention of the Government pleader is correct. We should not have had any hesitation in quashing the conviction, and remitting the case to the Magistrate for a fresh trial, but that Baboo Anukul Chandra Mookerjee, on the part of the Government, states, that the Government does not desire to press the case further as against the party convicted.

*Before Mr. Justice Norman and Mr. Justice E. Jackson.*

RAMSAHAYA SING AND OTHERS (PLAINTIFFS) *v.* SYUD MUZHAR ALI  
AND OTHERS (DEFENDANTS).\*

*Partition—Regulation XIX. of 1814—Civil Suit.*

1869  
March 4.

Where a partition of an estate under regulation XIX, of 1814 has been carried out, and confirmed by the Revenue authorities, it seems that one shareholder cannot maintain a suit in the Civil Court to have it declared that he is entitled to a share larger than he claimed in the partition proceedings.

\* Special Appeal, No. 1698 of 1868, from a decree of the Principal Sudder Ameen of Bhagulpore, dated the 13th April 1868, reversing a decree of the Moonsiff of Tegra, dated the 27th, of August 1867.