REG. v. JETHA' MOTI' and others.
REG. v. VI'RJI' KU'VARSI'.

1865.
March 16.

Act X. of 1862, *Sec.* 3—*Offence under—Unstamped Deed—Engrossing —Signing as Witness.*

Held that the mere engrossing of a deed on unstamped paper does not constitute an offence under Sec. 3 of Act X. of 1862 ; nor does the signing such a deed as a witness.

JETHÁ MOTI' and five others were charged before W. R. Pratt, Magistrate F. P. at Dhandu'ka', with being parties or witnesses to a bond on unstamped paper, which ought to have been stamped ; and Virji Ku'varji was charged with engrossing the same bond.

Two of the prisoners included in the first charge took under the instrument and were named in it, but did not sign it, and the other four attested it.

The two persons named in the instrument, and the four witnesses, were convicted, and sentenced to pay a fine of Rs. 50 each ; and the writer was convicted, and sentenced to pay a fine of Rs. 10.

The record was called for, and reviewed this day by COUCH and WARDEN, JJ.

COUCH, J :—We are of opinion that the mere engrossing of a deed on unstamped paper does not constitute an offence under Sec. 3 (*a*) of Act X. of 1862 ; nor does the signing such a deed as a witness.

We, therefore, reverse the convictions and sentences as regards the witnesses and the writer ; and order the fines, if paid, to be returned.

Conviction and Sentence reversed.

(*a*) " If any person shall draw, or, except as provided in Sec. xxiv. of this Act shall accept, indorse, negotiate, pay, or receive payment of any Bill of Exchange, Promissory Note, Draft, Cheque, or other similar instrument ; or if any person shall *make, execute, sign, or be a party to* any Deed, Instrument, or other Writing, engrossed on unstamped or insufficiently stamped paper or other material, which should bear a stamp of the value set forth in Schedule A annexed to this Act, every such person so offending shall, " &c.