English date which may correspond with the Native date on which the stipulated period of payment, calculated according to Native months, may expire."

PER CURIAM (COUCH, C. J., and NEWTON, J.):—The Court concurs with the Judge of the Small Cause Court in opinion that in this case months must be calculated according to the Native calendar. The parties, having used only Native dates, must be presumed to have contracted with reference to the Native, and not the English calendar.

NOTE.—*See* S. A. No. 2317, Bellasis, Rep., p. 90; S. A. No. 2818, Morris, Rep., Part I. p. 115; Letter No. 2376 of 27th September 1866 to the Judge of Khándesh (upon a reference made by him under Sec. 28 of Act XXIII. of 1861) stating that, under the present law of limitation, the time must be computed according to the English calendar year.

Special Appeal No. 386 *of* 1868.

Oct. 1.

SAMSUDDIN SULTA'N *et al.* .....*Appellants.*
RA'MJI BHIKA' *et al.* .....*Respondents.*

Agreement to supply Cotton—Advance—Stamp—Act X. of 1862, *Sch. A, Arts.* 4 *and* 15.

An agreement to supply cotton in consideration of a sum of money received should be stamped under Art. 4, and not under Art. 15, Sch. A, Act X. of 1862.

THIS was a Special Appeal from the decision of the Honorable G. A. Hobart, Judge of the District of Khándesh, in Appeal Suit No. 45 of 1867, confirming the decree of A'ppáji Lakshuman, Munsif of Nandurbár.

The plaintiffs sued as heirs of one Akhbár Alli to recover a sum of money alleged to be due on an agreement in which the defendants, in consideration of an advance made to them, undertook to supply a certain quality of cotton at a fixed rate.

The defendants, though duly served with summonses, did not appear to defend the suit.

The Munsif considered that the agreement sued on should be stamped at the rate laid down in Art. 12, Sch. A, Act X. of 1862, and, as the stamp of one rupee affixed to that agree-

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ment was, in his opinion, insufficient, rejected the plaintiff's claim.

In appeal, the plaintiffs urged that it had been decided by the High Court, in S. A. No. 534 of 1866, that a stamp of one rupee was sufficient for an instrument of the nature of that sued on; but the Judge recorded the following finding:—

"The precedent quoted does not appear among the High Court's reported cases; but it appears in a compilation of decisions by the High Court in Maráthi. I do not look upon this as a book published by authority, and no certified copy of the decision is produced. I feel myself at liberty to follow my own view of the law, therefore, unfettered by precedent; and in my opinion the instrument sued on is an obligation given as security for the delivery of a thing capable of being valued, and comes within the description of an instrument given in Art. 15 of Sch. A, of Act X. of 1862. The one-rupee stamp is insufficient for such an instrument.

The Special Appeal was heard before WARDEN and GIBBS, JJ.

Vishvanáth Náráyan Mandlik, for the special appellants:—The Judge has wrongly disregarded the precedent cited before him. Art. 15, Sch. A, Act X. of 1862 does not apply to an agreement to supply cotton in consideration of a sum of money; Art. 4 does. The stamp of one rupee, which is the highest amount prescribed by that article is sufficient. [GIBBS, J.:—The District Judge should have taken notice of the report so far as to direct the party interested to obtain and furnish an authenticated copy.]

No one appeared for the respondents.

PER CURIAM:—The Court considers that the Munsif and District Judge have erred in holding that the agreement on which the claim is founded comes under Art. 15 of Sch. A, Act X. of 1862. The Court is of opinion that, in accordance with the precedent, S. A. No. 534 of 1866, decided on the 30th of January 1867, an agreement of this nature

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requires a stamp of the value specified in Art. 4 of that schedule, the highest rate of which being one rupee, the agreement is properly stamped. The decree of the District Judge is, therefore, reversed, and the case remanded for re-trial on the merits.

Decree reversed and suit remanded.

Oct. 7.

Special Appeal No. 309 of 1868.

NANDRA'M SUNDARJI NA'IK .....*Appellant.*
BA'LA'JI VITHAL *et al.* .....*Respondents.*

Stamp—Redemption Suit—Valuation of Claim—Act X. of 1862, Sch. B, Art. 11, note (c)—Act XXVI. of 1867, Sch. B, Art. 11, note (a), Special Rule (1) for the Bombay Presidency.

The stamp duty payable, under Sch. B of Act X. of 1862, on a suit to redeem mortgaged land paying revenue to Government, should be calculated on the sum for which the land is mortgaged, and not on the market value of such land.

Semble that an error in the valuation of the plaintiff's claim, on account of which error the defendant is compelled to pay more costs than he would otherwise have to pay, is not in general a ground of special appeal.

THIS was a Special Appeal from the decision of N. Daniell, Assistant Judge of the District of Puṇá, in Appeal Suit No. 333 of 1865, confirming the decree of A'rdesir Kharsetji, Munsif of Puṇá.

The plaintiff, in 1864, sued to redeem a piece of land paying revenue to Government, mortgaged by him to the defendant in 1861 for Rs. 1,100. He calculated the value of the institution fee at the amount of the mortgage money, which, according to the scale given in Art. 11, Sch. B, Act X. of 1862, the Act in force at the time of suit brought, amounted to Rs. 50.

The defendant admitted the mortgage, stated that the period fixed for redemption in the instrument of mortgage had expired, and objected to the valuation of the suit, which he urged should have been valued under note (c), Art. 11, Sch. B, Act X. of 1862, at the amount of the annual assessment of the land sought to be redeemed.