

ASIATIC INTELLIGENCE.

Calcutta.

LAW.

SUPREME COURT, November 18.

The East-India Company v. James Cullen, Esq.—This was another prosecution under the stamp regulation. It was an information filed by the Advocate-general, which set out that James Cullen, a partner in the mercantile house of Cruttenden, Mackillop, and Co., did, on the 6th day of April 1829, make a promissory note on unstamped paper, and affixed to it the name of Cruttenden, Mackillop, and Co. to this effect:—

“ April 6, 1829.

“ Six months after date we promise to pay to Ramneedy Lahoor, or order, the sum of 25,000 sicca rupees, with interest at the rate of eight per cent. per annum, for value received.

“ Cruttenden, Mackillop, and Co.”

On which was chargeable by the stamp-regulation fifty sicca rupees, and by which Mr. Cullen forfeited a sum of twenty times the amount of stamp duty.

The *Advocate-general* observed that matters of this kind were topics of general discussion in a commercial town, and he knew that the stamp regulation had been such; but whatever might be the respect of the jury for Mr. Cullen, than whom no person entertained a higher opinion than he did, or whatever might be their opinions or sentiments as to the expediency or propriety of the stamp regulation, he was sure they would agree with him that a court of justice was no place for the expression of such feelings; but if they ever entertained them, he felt sure they left them at the doors of the court-house; at all events, that they had divested their minds of any such feeling when they were obligated to give an impartial verdict.

The facts of the case were established by witnesses.

Mr. Minchin, for the defendant, took several technical objections to the information, some of them merely verbal, in support of which he was heard at some length, and cited various legal authorities; but the court did not call upon the *Advocate-general* to reply, as they did not consider any of them sufficient to quash the information, but intimated that the counsel would have an opportunity of arguing too, to which they attached some weight, in arrest of judgment.

The court called upon Mr. Minchin to go into his defence.

Mr. Minchin said, that as he had placed
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upon the record exceptions to two of the jury (on account of being servants of the Company), he declined making any observation.

The *Chief Justice* then addressed the jury as follows. Gentlemen, in consequence of the course which the defendant's counsel have thought proper to adopt, I have been spared many observations, and both you and I have been saved much time and trouble.

The facts of the case, as in all such causes, must be very simple and few, and all I conceive that you have to satisfy yourselves upon is, did Mr. Cullen give a promissory note for 25,000 rupees, payable at six months after date? was it of that nature which required a stamp which was chargeable at fifty rupees? and was there a stamp upon it at the time it was drawn? These are the only facts you have to determine, save some negative exceptions, but they refer chiefly to where the note is drawn by or upon the government; then if you consider this was a government security you have a right to find an acquittal. There is another exception when a note at more than three months' date is given as a collateral security, or with bul lions, in which case it is necessary that it should be charged for as a mortgage; and as a specific penalty has been set out in the information, it became necessary to show it was not given as such. It has also been put upon the record, that there was no composition of this instrument: for this, I think, there was no occasion; it was matter of defence; but if it was a necessary averment, I think they have given good general evidence that there was not composition.

These are the only facts before you which you are sworn to consider: did he give the note on unstamped paper when there was a stamp regulation in existence which required that it should be stamped? It appears to me that this is as simple a case as possible; there is nothing to show that it was a government security, or given as a collateral security.

Gentlemen, I cannot suggest to you any doubt, as I can entertain none; so with these remarks I shall leave the case in your hands.

The jury retired for a few minutes and returned, when Mr. Kyd, the foreman, stated that they found that Mr. Cullen drew the note on unstamped paper.

The *Chief Justice* said that they should either find for the informant or defendant.

Mr. Kyd then stated that they found for the informant.

Mr. Brightman, one of the jury, stated
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