

Reference and Revision

Introduction

- **Relevant Provisions. S 56-61 of Stamp Act**
- **Definition**
- **General Rules Regarding Objection as to chargeblity of an Instrument.....Section 36**
- **Section 61 an exception to section 36**
- **When court exercises revision power....so motou or on collectors application**

Definition & Explanation

- REFERENCE S 113 CPC
- A subordinate Court can refer a case for opinion of High Court. [?] During trial of a case trial Court may have a doubt as to any question of law involved in that case. [?] Then such Court may state the case and refer to High Court for opinion and decide the case accordingly.
- **Revision generally means to look again or to reconsider the orders of subordinate authority/court.**
- **Who will make reference?**
- **1. Collector to Chief Revenue Authority..S56**
- **2. Chief Revenue Authority to High Court...section 57-59**
- **3. Any Subordinate Court to HCSection 60**
- **Ground for reference:** Doubt as to the amount of duty with which any instrument is chargeable.