

The Court Fees Act, 1870
Act 7 of 1870

hl106

LEGISLATIVE HISTORY 6

- Repealed in part by Act 14 of 1870.
- Repealed in part by Act 8 of 1871.
- Repealed in part by (in Punjab) Act, 17 of 1887
- Repealed in part by Act 13 of 1889.
- Repealed in part by Act 8 of 1890.
- Repealed in part by Act 11 of 1923.
- Repealed in part by Act 18 of 1923.
- Repealed in part and amended by Act 20 of 1870
- Repealed in part, and amended by Act 6 of 1889
- Repealed in part, and amended by Act 12 of 1891
- Repealed in part, and amended by Act 5 of 1908
- Repealed in part, and amended by Act 38 of 1920
- Amended by Act 15 of 1872.
- Amended by Act 13 of 1875.
- Amended by Act 7 of 1889.
- Amended by Act 11 of 1889.
- Amended by Act 10 of 1901.
- Amended by Act 6 of 1905.
- Amended by Act 7 of 1910.
- Amended by Act 14 of 1911.
- Amended by Act 17 of 1914.
- Amended by Act 24 of 1917.
- Amended by Act 18 of 1919.
- Amended by Act 19 of 1922.
- Amended by Punjab Act 6 of 1918, Section 49
- Amended by Punjab Act 7 of 1922.
- Amended by Punjab Acts 1 and 6 of 1926.
- Amended in part, Government of India (Adaptation of Indian Laws) Order, 1937
- Amended in part by Punjab Act 4 of 1939.
- Amended in part by Punjab Act 1 of 1942.
- Amended in part by East Punjab Act 36 of 1949.
- Amended in part by Punjab Act 31 of 1953.
- Amended in part by Punjab Act 35 of 1954.
- Amended in part by the Indian Independence (Adaptation of Central Acts and Ordinances) Order, 1948

- Amended in part by the Adaptation of Laws Order, 1950
- Amended in part, by Punjab Act 14 of 1956
- Amended in part, by Adaptation of Laws (No. 2) Order, 1956
- Amended by Punjab Act No. 14 of 1958.
- This Act was extended to the territories which immediately before the 1st November, 1956, were comprised in the State of Patiala and East Punjab State Union, by Punjab Laws (Extension No. 2) Act, 1957 (Punjab Act No. 5 of 1957).
- Amended by Punjab Act No. 20 of 1960.
- Amended by Central Act 31 of 1966.
- Amended by Haryana Act No. 11 of 1974.
- Amended by Haryana Act No. 22 of 1974.
- Amended by Haryana Act No. 27 of 1976.
- Amended by Haryana Act No. 3 of 1990.

CHAPTER I

Preliminary

1. Short title, extent of Act, Commencement of Act. - This Act may be called the Court-Fees Act, 1870. It extends to [the whole of India] except [territories which immediately before the 1st November, 1956, where comprised in Part B States];

And it shall come into force on the first day of April, 1870.

[1A. Definition of Appropriate Government. - In this Act the 'Appropriate Government' means in relation to fees or stamps relating to documents presented or to be presented before any officer serving under the Central Government, that Government, and in relation to any other fees or stamps, the [State government].]

2. [-]

CHAPTER II

Fees in the High Courts and in the Courts of Small Cause at the Presidency-Towns

3. Levy of fees in High Courts on their original sides. - The fees payable for the time being to the clerks and officers (other than the sheriffs and attorneys) of [High Courts other than those of Kerala, Mysore and Rajasthan].

or chargeable in each of such Courts under No. 11 of first, and Nos. 7, 12, 14, [Substituted by the Adaptation of Laws (No. 2) Order, 1956.] 20 and 21 of the second schedule to this Act annexed;

Levy of fees in Presidency Small Cause Courts. - And the fees for the time being chargeable in the Courts of Small Causes at the Presidency towns and several offices, shall be collected in manner hereinafter appearing.

4. Fees on documents filed, etc., [in High Court of Punjab and Haryana in its extraordinary jurisdiction]. - No document of any of the kinds specified in the first or second schedule to this Act annexed, as chargeable with fees, shall be filed, exhibited or recorded in, or shall be received or furnished by [the High Court of Punjab and Haryana] in any case coming before such Court in the exercise of its extraordinary original civil jurisdiction;

or in the exercise of its extraordinary criminal jurisdiction;

In their appellate jurisdiction.

or in the exercise of its jurisdiction as regards appeals from the [judgments (other than judgments passed in the exercise of the ordinary original civil jurisdiction of the Court) of one] or more Judges of the said Court or of a division Court;

or in the exercise of its jurisdiction as regards appeals from the Courts subject to its superintendence;

As courts of reference and revision.

or in the exercise of its jurisdiction as a Court of reference or revision;

In the exercise of jurisdiction to issue writs, etc.

[or in the exercise of its jurisdiction to issue directions, orders or writs under the Constitution of India];

unless in respect of such document there be paid a fee of an amount not less than that indicated by either of the said schedules as the proper fee for such document.

5. Procedure in case of difference as to necessity or amount of fee. -

When any difference arises between the officer whose duty it is to see that any fee is paid under this chapter and any suitor or attorney, as to the necessity of paying a fee or the amount thereof, the question shall, when the difference arises in any of the said High Courts, be referred to the taxing officer, whose decision thereon shall be final, except when the question is, in his opinion, one of general importance, in which case he shall refer it to the final decision of the Chief Justice of such High Court or of, such Judge of the High Court as the Chief Justice shall appoint either generally or specially in this behalf.

When any such difference arises in any of the said Courts of Small Causes, the question shall be referred to the Clerk of the Court, whose decision thereon shall be final, except when the question is, in his opinion, one of general importance, in which case he shall refer it to the final decision of the first Judge such Court.

The Chief Justice shall declare who shall be the taxing officer within the meaning of the first paragraph of this section.

CHAPTER III

Fees in other Courts and in Public Offices

6. Fee on documents filed, etc, in Mofussil Courts or in public offices. - Except in the Courts herein before mentioned no document of any of the kinds specified as chargeable in the first or second schedule to this Act annexed shall be filed, exhibited or recorded in any Court of Justice or shall be received or furnished by any public officer, unless in respect of such document there be paid a fee of an amount not less than that indicated by either of the said schedules as the proper fee for such document.

7. Computation of fees payable in certain suits. - The amount of fee payable under this Act in the [suits] next hereinafter mentioned shall be computed as follows:-

for money

(i) In suit for money (including suits for damages or compensation, or arrears of maintenance of annuities, or of other sums payable periodically - according to the amount claimed;

(ii) **[(a) for maintenance and annuities.** - In suits for maintenance annuities or other sums payable periodically-according to the value of the subject-matter of the suit, and such value shall be deemed to be ten times the amount claimed to be payable for one year;]

[(b) In suits for reduction or enhancement of maintenance and annuities or other sums payable periodically according to the value of the subject matter of the suit and such value shall be deemed to be ten times the amount sought to be reduced or enhanced for one year];

(iii) for other movable property having a market value. - In suits for movable property other than money, where the subject matter has a market value - according to such value at the date of presenting the plaint;

(iv) in suits -

(a) for moveable property of no market value. - for moveable property where the subject matter has no market value, as, for instance, in the case of documents relating to title,

(b) to enforce a right to share in joint family property. - to enforce the right to share in any property on the ground that it is joint family property,

(c) for a declaratory decree and consequential relief. - to obtain a declaratory decree or order, where consequential relief is prayed,

(d) for injunction. - to obtain an injunction.

(e) for easements. - for a right to some benefit (not herein otherwise provided for) to arise out of land, and

(f) for accounts. - for accounts-

according to the amount at which the relief sought is valued in the plaint or memorandum of appeal.

In all such suits the plaintiff shall state the amount at which he values the relief sought:

[Provided that minimum court-fee in each shall be [twenty-five rupees].]

[Provided further that in suits coming under sub-clause (c), in cases where the relief sought is with reference to any property such valuation shall not be less than the value of the property calculated in the manner provided for by clause (v) for this section.]

[(v) for possession of lands, houses and gardens - In suits for the possession of land, houses and gardens, according to the value of the subject matter; and such value shall be deemed to be, -

(a) where the subject matter is land other than land situated within municipal limits or Abadi Deh whether under cultivation or not according to the market value thereof which shall be deemed to be, -

(i) in the case of land which is irrigated by perennial canal, sixty rupees per acre;

(ii) in the case of land which is irrigated by non-perennial canal or by well, fifty rupees per acre; and

(iii) in the case of land which is Barani, Sailab, Bud, Thur, Sem, Banjar or of like nature, thirty rupees per acre; and

(b) where the subject matter is house, garden, or land situated within municipal limits or Abadi Deh whether under cultivation or not, according to its market value.]

For Bombay,

Provided that, in the territories subject to the [State Government] of Bombay the value of the land shall be deemed to be -

(1) proviso as to Bombay Presidency. - where the land is held on settlement for a period not exceeding thirty years and pays the full assessment to the Government a sum equal to [ten] times the survey assessment;

(2) where the land is held on a permanent settlement, or on a settlement for any period exceeding thirty years, and pays the full assessment to Government - a sum equal to [twenty] times the survey assessment; and

(3) where the whole or any part of the survey settlement is remitted - a sum computed under paragraph (1) or paragraph (2) of this proviso, as the case may be, in addition to [twenty] times the assessment, or the portion of assessment, so remitted;

Explanation :- The word "estate" as used in this paragraph, means any land subject to the payment of revenue, for which the proprietor or farmer or raiyat shall have executed a separate engagement to Government or which, in the absence of such engagement, shall have been separately assessed with revenue.

(e) for houses and gardens. - Where the subject matter is a house or garden according to the market value of the house or garden:

(vi) to enforce a right of pre-emption. - In suits to enforce a right of pre-emption according to the value [computed in accordance with paragraph (v) of this section] of the land, house or garden in respect of which the right is claimed;

(vii) for interest of assignee of land revenue. - In suits of the interest of an assignee of land revenue - fifteen times his net profits as such for the year next before the date of presenting the plaint;

(viii) to set aside an attachment. - In suit to set aside an attachment of land or of an interest in land or revenue - according to the amount for which the land or interest was attached;

Provided that, where such amount exceeds the value of the land or interest the amount of fee shall be computed as if the suits were for the possession of such land or interest.

(ix) to redeem. - In suits against a mortgagee for the recovery of the property mortgaged, [according, to half the principal money expressed to be secured by the instrument of mortgage],

foreclose - and in suits by a mortgagee to foreclose the mortgage, or, where the mortgage is made by conditional sale, to have the sale declared absolute-
according to the principal money expressed to be secured by the instrument of mortgage;

(x) for specific performance. - In suits for specific performance-

(a) of a contract of sale - according to the amount of the consideration,

(b) of a contract mortgage - according to the amount agreed to be secured;

(c) of a contract of lease - according to the aggregate amount of the fine or premium (if any) and of the rent agreed to be paid during the first year of the term,

(d) of an award-according to the amount or value of the property in dispute:

(xi) between landlord and tenant. - In the following suits between landlord and tenant:-

- (a) for the delivery by a tenant of the counter-part of a lease,
- (b) to enhance the rent of a tenant having a right of occupancy,
- (c) for the delivery by a landlord of a lease,
- [(cc) for the recovery of immovable property from a tenant including a tenant holding over after the determination of a tenancy],
- (d) to contest a notice of ejectment,
- (e) to recover the occupancy of [immoveable property] from which a tenant has been illegally ejected by the landlord, and
- (f) for abatement of rent -

according to the amount of the rent of the [immoveable property] to which the suit refers payable for the year net before the date of presenting the plaint.

8. Fee on memorandum of appeal against order relating to compensation. - The amount of fee payable under this Act on a memorandum of appeal against an order relating to compensation under any Act for the time being in force for the acquisition of land for public purposes shall be computed according to the difference between the amount awarded and the amount claimed by the appellant.

9. Power to ascertain net profits or market value. - If the Court sees reason to think that the annual net profits or the market value of any such land, house or garden as is mentioned in section 7, paragraphs 5 and 6, have or has been wrongly estimated, the Court may, for the purpose of computing the fees payable in any suit therein mentioned, issue commission to any proper person directing him to make such local or other investigation as may be necessary, and report thereon to the Court.

10. Procedure where net profits or market value wrongly estimated. - (i) If in the result of any such investigation the Court finds that the net profits or market value have or has been wrongly estimated, the Court, if the estimation has been excessive, may, in its discretion, refund the excess paid as such fee; but, if the estimation has been insufficient, the Court shall require the plaintiff to pay so much additional fee as would have been payable had the said market-value or net profits been rightly estimated.

(ii) In any such case the suit shall be stayed until the additional fee is paid. If the additional fee is not paid within such time as the Court shall fix, the suit shall be dismissed.

(iii) [-]

11. Procedure in suits for mesne profits or account when amount decreed exceeds amount-claimed. - In suits for mesne profits or for immoveable property and mesne profits or for an account, if the profits or amount decreed are or is in excess of the profits claimed or the amount at which the plaintiff valued the relief sought, the decree shall not be [executed] until the difference between the fee actually paid and the fee which would have been payable had the suit comprised the whole of the profits or amount so decreed shall have been paid to the proper officer.

When the amount of mesne profits is left to be ascertained in the course of the execution of the decree, if the profits so ascertained exceed the profits claimed, the further execution of the decree shall be stayed until the difference between the fee actually paid and the fee which would have been payable had the suit comprised the whole of the profits so ascertained is paid. If the additional fee is not paid within such time as the Court shall fix, the suit shall be dismissed.

12. Decision of question as to valuation. - (i) Every question relating to valuation for the purpose of determining the amount of any fee chargeable under this chapter on a plaint or memorandum of appeal shall be decided by the Court in which such plaint or memorandum, as the case may be, is filed, and such decision shall be final as between the parties to the suit.

(ii) But whenever any such suit comes before a Court of appeal, reference or revision, if such Court considers that the said question has been wrongly decided to the detriment of the revenue, it shall required the party by whom such fee has been paid to pay so much additional fee as would have been payable had the question been rightly decided, and the provisions of section 10, paragraph (ii) shall apply.

13. Refund of fee paid on memorandum of appeal. - If an appeal or plaint, which has been rejected by the lower Court on any of the grounds mentioned in the Code of Civil Procedure, is ordered to be received, or if a suit is remanded in appeal, on any of the grounds mentioned in [section 351] of the same Code for a second decision by the lower Court, the Appellate Court shall grant to the appellant a certificate, authorising him to receive back from the Collector the full amount of fee paid on the memorandum of appeal;

Provided that if, in the case of a remand in appeal the order of remand shall not cover the whole of the subject matter of the suit, the certificate so granted shall not authorise the appellant to receive back more than so much fee as would have been originally payable on the part or parts of such subject-matter in respect whereof the suit has been remanded.

14. Refund of fee on application for review of judgment. - Where an application for a review of judgment is presented on or after the ninetieth day from the date of decree, the Court, unless the delay was caused by the applicant's laches, may, in its discretion, grant him a certificate authorising

him to receive back from the Collector so much of the fee paid or the application as exceeds the fee which would have been payable had it been presented before such date.

15. Refund where Court reverses or modifies its former decision on ground of mistake. - Where an application for a review of judgment is admitted, and where, on the re-hearing, the court reverses or modifies its former decision on the ground of mistake in law or fact, the applicant shall be entitled to a certificate from the Court authorizing him to receive back from the Collector so much of the fee paid on the [application] as exceeds the fee payable on any other application to such Court under the second schedule to this Act, No. 1, clause (b) or clause (d).

But nothing in the former part of this section shall entitle the applicant to such certificate where the reversal or modification is due, wholly or in part, to fresh evidence which might have been produced at the original hearing.

16. [Additional fee where respondent takes objection to unappealed part of decree.] - Repealed by the Code of Civil Procedure 1908 (V of 1908).

17. Multifarious suits. - Where a suit embraces two or more distinct subjects, the plaint or memorandum of appeal shall be chargeable with the aggregate amount of the fees to which the plaints or memoranda of appeal in suits embracing separately each of such subjects would be liable under this Act.

Nothing in the former part of this section shall be deemed to affect the power conferred by the Code of Civil Procedure, section 9.

18. Written examination of complainants. - When the first or only examination of a person who complains of the offence of wrongful confinement or wrongful restraint, or of any offence other than an offence for which police-officers may arrest without a warrant, and who has not already presented a petition on which a fee has been levied under this Act, is reduced to writing under the provisions of the [Code of Criminal Procedure (V of 1898)], the complaint shall pay a fee of [one rupee and twenty-five Naye Paise] unless the Court thinks fit to remit such payment.

19. Exemption of certain documents. - Nothing contained in this Act shall render the following documents chargeable with any fee :-

- (i) Power of attorney to institute or defend a suit when executed [by a member of any of the Armed Forces of the Union] not in civil employment.
- (ii) [-]
- (iii) Written statements called for by the Court after the first hearing of a suit.
- (iv) [-]

- (v) Plaints in suits tried by Village Munsiffs in the Presidency of Fort St. George.
- (vi) Plaints and processes in suits before District Panchayats in the same presidency.
- (vii) Plaints in suits before Collectors under Madras Regulation, XII of 1816.
- (viii) Probate of a will, letters of administration, and, save as regards debts and securities, a certificate under Bombay Regulation VIII of 1827 where the amount or value of the property in respect of which the probate or letters or certificate shall be granted does not exceed one thousand rupees.
- (ix) Application or petition to a Collector or other officer making a settlement of land revenue, or to a Board of Revenue, or a Commissioner of Revenue, relating to matters connected with the assessment of land or the ascertainment of rights thereto or interests therein, if presented previous to the final confirmation of such settlement.
- (x) Application relating to a supply for irrigation of water belonging to Government.
- (xi) Application for leave to extend cultivation, or to relinquish land, when presented to an officer of land revenue by a person holding under direct engagement with government, land of which the revenue is settled, but not permanently.
- (xii) Application for service of notice of relinquishment of land or of enhancement of rent.
- (xiii) Written authority to an agent to distrain.
- (xiv) First application (other than a petition containing a criminal charge or information) for the summons of a witness or other person to attend either to give evidence or to produce a document, or in respect of the production or filing of an exhibit not being an affidavit made for the immediate purpose of being produced in Court.
- (xv) Bail-bonds in criminal cases, recognizances to prosecute or give evidence, and recognizances for personal appearance or otherwise.
- (xvi) Petition, application, charge or information respecting any offence when presented, made or laid to or before a Police-officer, or to or before the Heads to Village or the Village Police in the territories respectively subject to the [[(State)] Governments] of Madras and Bombay.
- (xvii) Petition by a prisoner, or other person in duress or under restraint of any Court or its officers.

- (xviii) Complaint of a public servant [as defined in the Indian Penal Code (XLV of 1860)], a municipal officer, or an officer or servant of a Railway Company.
- (xix) Application for permission to cut timber in Government forests, or otherwise relating to such forests.
- (xx) Application for the payment of money due by Government to the applicant.
- (xxi) Petition of appeal against the chaukidari assessment under Act No. XX of 1856, or against any municipal tax.
- (xxii) Applications for compensation under any law for the time being in force relating to the [acquisition of property for public purposes.]
- (xxiii) [Petitions presented to the Special Commissioner appointed under Bengal Act No. II of 1869 (to ascertain, regulate and record certain tenures in Chota Nagpur).]
- (xxiv) [Petitions under the Indian Christian Marriage Act, 1872, sections 45 and 48].

[CHAPTER III-A]

Probates, Letters of Administration and Certificates of Administration

19A. Relief where too high a court-fee has been paid. - Where any person on applying for a probate of a will or letters of administration has estimated the property of the deceased to be of greater value than the same has afterwards proved to be, and has consequently paid too high a court-fee thereon, if within six months after the true value of the property has been ascertained, such person produces the probate or letters to the Chief Controlling Revenue Authority [(for the local area)] in which the probate or letters has or have been granted.

and delivers to such Authority a particular inventory and valuation of the property of the deceased, verified by affidavit or affirmation, and if such Authority is satisfied that a greater fee was paid on the probate or letters than the law required, the said Authority may-

- (a) cancel the stamp on the probate or letter if such stamp has not already been cancelled;
- (b) substitute another stamp for denoting the court-fee which should have been paid thereon; and
- (c) make an allowance for the difference between them as in the case of spoiled stamps, or repay the same in money, at his discretion.

19B. Relief where debts due from a deceased person has been paid out of his estate.

- Whenever it is proved to the satisfaction of such authority that an executor or administrator has paid debts due from the deceased to such an amount as, being deducted out of the amount or value of the estate, reduces the same to a sum which, if it had been the whole gross amount or value of the estate, would have occasioned a less court-fee to be paid on the probate or letters of administration granted in respect of such estate than has been actually paid thereon under this Act, such authority may return the difference, provided the same be claimed within three years after the date of such probate or letters.

But when, by reason of any legal proceeding, the debts due from the deceased have not been ascertained and paid, or his effects have not been recovered and made available, and in consequence thereof the executor or administrator is prevented from claiming the return of such difference within the said term of three years, the said Authority may allow such further time for making the claim as may appear to be reasonable under the circumstances.

19C. Relief in case of several grants. - Whenever [-] a grant of probate or letters of administration has been or is made in respect of the whole of the property belonging to an estate, and the full fee chargeable under this Act has been, or is, paid thereon, no fee shall be chargeable under the same Act when a like grant is made in respect of whole or any part of the same property belonging to the same estate.

Whenever such a grant has been or is made in respect of any property forming part of an estate, the amount of fees then actually paid under this Act shall be deducted when a like grant is made in respect of property belonging to the same estate, identical with or including the property to which the former grant relates.

19D. Probates declared valid as to trust-property though not covered by court-fee.

- The probate of the will or the letters of administration of the effects of any person deceased heretofore or hereafter granted shall be deemed valid and available by his executors or administrators for recovering, transferring or assigning any moveable or immoveable property whereof or whereto the deceased was possessed or entitled, either wholly or partially as a trustee, notwithstanding the amount or value of such property is not included in the amount or value of the estate in respect of which a court-fee was paid on such probate or letters of administration.

19E. Provision for case where too low a court-fee has been paid on probates, etc.

- Where any person on applying for probate or letters of administration has estimated the estate of the deceased to be of less value than the same has afterwards proved to be, and has in consequence paid too low a court-fee thereon, the Chief Controlling Revenue Authority [(for the local area)] in which the probate or letters has or have been granted may, on the value of the estate of the deceased being verified by affidavit or

affirmation, cause the probate or letters of administration to be duly stamped on payment of the full court-fee which ought to have been originally paid thereon in respect of such value and of the further penalty, if the probate or letters is or are produced within one year from the date of the grant, of five times, or, if it or they is or are produced after one year from such date, of twenty times, such proper court- fee, without any deduction of the court-fee originally paid on such probate or letters;

Provided that, if the application be made within six months after the ascertainment of the true value of the estate and the discovery that too low a court-fee was at first paid on the probate or letters and if the said authority is satisfied that such fee was paid in consequence of a mistake or of its not being known at the time that some particular part of the estate belonged to the deceased, and without any intention of fraud or to delay the payment of the proper court-fee, the said authority may remit the said penalty and cause the probate or letters to be duly stamped on payment only of the sum wanting to make up the fee which should have been at first paid thereon.

19F. Administrator to give proper security before letter stamped under section 19-E. - In case of letters of administration on which too low a court-fee has been paid at first, the said Authority shall not cause the same to be duly stamped in manner aforesaid until the administrator has given such security to the court by which the letters of administration have been granted as ought by law to have been given on the granting thereof in case the full value of the estate of the deceased had been then ascertained.

19G. Executor etc. not paying full court-fee on probates, etc. within six months after discovery of under-payment. - Where too low a court fee has been paid on any probate or letters of administration in consequence of any mistake, or of its not being known at the time that some particular part of the estate belonged to the deceased, if any executor or administrator acting under such probate or letters does not within six months [--] after the discovery of the mistake or of any effects not known at the time to have belonged to the deceased, apply to the said Authority and pay what is wanting to make up the court-fee which ought to have been paid at first on such probate or letters, he shall forfeit the sum of one thousand rupees and also a further sum at the rate of ten per cent, on the amount of the sum wanting to make up the proper court-fee.

[19H. Notice of applications for probate or letters of administration to be given to Revenue authorities and procedure thereon. - (1) Where an application for probate for probate or letters of ministration is made to any Court other than High Court, the Court shall cause notice of the application to be given to the Collector.

(2) Where such an application as aforesaid is made to a High Court, the High Court shall cause notice of the application to be given to the Chief

Controlling Revenue-Authority [(for the local area)] in which the High Court is situated.

(3) The Collector within the local limits of whose revenue-jurisdiction the property of the deceased or any part thereof, is, may at any time inspect or cause to be inspected, and take or cause to be taken copies of, the record of any case in which application for probate or letters of administration has been made; and if on such inspection or otherwise, he is of opinion that the petitioner has under-estimated the value of the property of the deceased, the Collector may, if he thinks fit, require the attendance of the petitioner (either in person or by agent) and take evidence and inquire into the matter in such manner as he may think fit, and, if he is still of opinion that the value of the property has been under-estimated may require the petitioner to amend the valuation.

(4) If the petitioner does not amend the valuation to the satisfaction of the Collector, the Collector may move the Court before which the application for probate or letters of administration was made, to hold an inquiry into the true value of the property:

Provided that no such motion shall be made after the expiration of six months from the date of the exhibition of the inventory required by section 277 of the [Indian Succession Act, 1865 (X of 1885)], or as the case may be, by section 98 of the Probate and Administration Act, 1881 (V of 1881).

(5) The Court when so moved as aforesaid, shall hold, or cause to be held, an inquiry accordingly, and shall record a finding as to the true value, as near as may be, at which the property of the deceased should have been estimated. The Collector shall be deemed to be a party to the inquiry.

(6) For the purposes of any such inquiry, the Court or person authorised by the Court to hold the inquiry may examine the petitioner for probate or letters of administration on oath (whether in person or by commission), and may take such further evidence as may be produced to prove the true value of the property. The persons authorised as aforesaid to hold the inquiry shall return to the Court the evidence taken by him and report the result of the inquiry, and such report and the evidence so taken shall be evidence in the proceedings, and the Court may record a finding in accordance with the report, unless it is satisfied that it is erroneous.

(7) The finding of the Court recorded under sub-section (5) shall be final, but shall not bar the entertainment and disposal by the Chief Controlling Revenue Authority of any application under section 19-E.

(8) The [State] Government may make rules for the guidance of Collectors in the exercise of the powers conferred by sub-section (3).

19I. Payment of court-fees in respect of probates and letters of administration. - (1) No order entitling the petitioner to the grant of probate or letters of administration shall be made upon an application for such grant until the petitioner has filed in the Court a valuation of the property in the form set forth in the third schedule, and the Court is satisfied

that the fee mentioned in No. 11 of the first schedule has been paid on such valuation.

(2) The grant of probate or letters of administration shall not be delayed by reason of any motion made by the Collector under section 19-H, sub-section (4).

[19J. Recovery of penalties, etc. - (1) Any excess fee found to be payable on any inquiry held under section 19- H, sub-section (6), and any penalty or forfeiture under section 19-G may, on the certificate of the Chief Controlling Revenue Authority be recovered from the executor or administrator as if it were an arrear of land revenue by any Collector. [-]

(2) The Chief Controlling Revenue Authority may remit the whole or any part of any such penalty or forfeiture as aforesaid, or any part of any penalty under section 19-E or of any Court-fee under section 19-E in excess of the full Court-fee which ought to have been paid.]

19K. Sections 6 and 28 not to apply to probates or letters of administration. - Nothing in section 6 or section 28 shall apply to probates or letters of administration.]

CHAPTER IV

Process-Fees

20. Rules as to costs of processes. - The High Court shall, as soon as may be, make rules as to the following matters:-

- (i) The fees chargeable for serving and executing processes issued by such Court in its appellate jurisdiction, and by the order Civil [-] Courts established within the local limits of such jurisdiction;
- (ii) the fees chargeable for serving and executing processes issued by the Criminal Courts established within such limits in the case of offences other than offences for which police officers may arrest without a warrant;
- (iii) the remuneration of the peons and all other persons employed by leave of a Court in the service or execution of processes.

The High Court may from time to time alter and add to the rules so made.

Confirmation and publication of rules. - All such rules, alterations and additions shall, after being confirmed by the [State] Government [-] be published in the [Official Gazette] and shall thereupon have the force of law. Until such rules shall be so made and published, the fees now leviable for serving and executing processes shall continue to be levied, and shall be deemed to be fees leviable under this Act.

[20A. Exemption from certain processes. - (1) Notwithstanding anything contained in the preceding section or in the rules made there under, no fees shall be charged for serving and executing processes on behalf of [(a)] the

prosecution in any criminal proceedings taken on information presented or complaint made by a public Officer acting in his official capacity [and (b) a liquidator or an arbitrator appointed under the provisions of the Co-operative Societies Act, 1912.]

(2) The [State] Government may, by notification, determine what persons shall be deemed to be public officers for the purpose of the preceding subsection.]

21. Tables of process-fees. - A table in the English and Vernacular languages showing the fees chargeable for such service and execution, shall be exposed to view in a conspicuous part of each Court.

22. Number of peons in District and Subordinate Courts. - Subject to the rules to be made by the High Court and approved by the [State] Government, [-] every District Judge and every Magistrate of a District shall fix and may from time to time alter, the number of peons necessary to be employed for the service and execution of processes issued out of his Court and each of the Courts subordinate thereto.

Number of Peon in Moffusil Small Causes Court. - And for the purposes of this section, every Court of Small Causes established under Act No. XI of 1865 [to consolidate and amend the law relating to Court of Small Causes beyond the local limits of the ordinary original civil jurisdiction of the High Courts of judicature] shall be deemed to be subordinate to the Court of the District Judge.

[23. Number of peons in Revenue Court).]

[24. (Process served under this Chapter to be held to be process within meaning of Code of Civil Procedure.)]

CHAPTER V

Of the Mode of Levying Fees

25. Collection of fees by Stamps. - All fees referred to in section 3 or chargeable under this Act shall be collected by stamps.

26. Stamps to be impressed or adhesive. - The stamps used to denote any fees chargeable under this Act shall be impressed or adhesive or partly impressed and partly adhesive as the [Appropriate Government] may, by notification in the [Official Gazette], from lime to time direct.

27. Rules for supply, number, renewal and keeping accounts of stamps. - The [Appropriate Government] may, from time to time, make rules regulating -

- (a) the supply of stamps to be used under this Act;
- (b) the number of stamps to be used for denoting any fee chargeable under this Act;
- (c) the renewal of damaged or spoiled stamps; and

(d) the keeping accounts of all stamps used under this Act;

Provided that in the case of stamps used under section 3 in a High Court such rules shall be made with the concurrence of the Chief Justice of such Court.

All such rules shall be published in the [Official Gazette] and shall thereupon have the force of law.

28. Stamping documents inadvertently received. - No document which ought to bear a stamp under this Act shall be of any validity, unless and until it is properly stamped.

But, if any such document is through mistake or inadvertence received, filed or used in any Court or office without being properly stamped, the presiding Judge or the head of the Office, as the case may be or, in the case of a High Court, any Judge of such Court may, if he think fit, order that such document be stamped as he may direct, and, on such document being stamped accordingly, the same and every proceeding relative thereto shall be as valid as if it had been properly stamped in the first instance.

29. Amended document. - Where any such document is amended in order merely to correct a mistake and to make it conform to the original intention of the parties, it shall not be necessary to impose fresh stamp.

30. Cancellation of stamp. - No document requiring a stamp under this Act shall be filed or acted upon in any proceeding in any Court or office until the stamp has been cancelled.

Such officer as the Court or the head of the office may from time to time appoint shall, on receiving any such document forthwith effect such cancellation by punching out the figure-head so as to leave the amount designated on the stamp untouched, and the part removed by punching shall be burnt or otherwise destroyed.

CHAPTER VI

Miscellaneous

31. (Repayment of fees paid on applications to criminal courts.) [-].

32. Amendment of Act VIII of 1859 and Act IX of 1869.) [-].

33. Admission in criminal cases of documents for which proper fee has not been paid. - Whenever the filing or exhibition in a Criminal Court of a document in respect of which the proper fee has not been paid is, in the opinion of the presiding Judge, necessary to prevent a failure of justice, nothing contained in section 4 or section 6 shall be deemed to prohibit such filing or exhibition.

[34. Sale of stamps. - (1) The [Appropriate Government] may from time to time make rules for regulating the sale of stamps to be used under this Act, the person by whom alone such sale is to be conducted, and the duties and remuneration of such persons.

		When such amount or value exceeds five hundred rupees, for every fifty rupees, or part thereof, in excess of five hundred rupees, upto three thousand rupees	Eight rupees
		When such amount or value exceeds three thousand rupees, for every one hundred rupees, or part thereof, in excess of three thousand rupees, upto ten thousand rupees	Twenty rupees
		When such amount or value exceeds ten thousand rupees, for every five hundred rupees, or part thereof, in excess of ten thousand rupees, upto twenty thousand rupees	Seventy-five rupees
		When such amount or value exceeds twenty thousand rupees, for every one thousand rupees, or part thereof, in excess of twenty thousand rupees, upto fifty thousand rupees	One hundred rupees
		When such amount	Two hundred

		or value exceeds fifty thousand rupees, for every five thousand rupees, or part thereof, in excess of fifty thousand rupees.	rupees
2.	Plaint in a suit for possession under the Specific Relief Act, 1963, Section 6	.....	A fee of one-half the amount prescribed in the foregoing scale
3.	Application for review of judgment if presented on or after the ninetieth day from the date of the decree	.....	The fee leviable on the plaint or memorandum of appeal
4.	Application for review of judgment, if presented before the ninetieth day from the date of the decree	.....	One-half of the fee leviable on the plaint or memorandum of appeal
5.	Copy of translation of judgment or order is passed by any civil court other than the High Court, or by the presiding officer of any revenue court or office, or by any other judicial or executive authority	When such	Two rupees
		When such	Five rupees

		judgment or order is passed by the High Court	
5-A.	Copy of order of the Rent Controller	...	Five rupees.
6.	Copy of a decree or order having the force of a decree	When such decree or order is made by any civil court other than the High Court or by any revenue court	Five rupees
		When such decree or order is made by the High Court	Ten rupees.
7.	Copy of any document liable to stamp duty under the Indian Stamp Act, 1899, when left by any party to a suit or proceeding in place of the original withdrawn, provided such copy is not subject to any duty under the Indian Stamp Act, 1899	(a) When the stamp duty chargeable on the original does not exceed seventy five paise (b) in any other case	The amount of the duty chargeable on the original. Two rupees.
8.	Copy of any revenue or judicial proceeding or order not otherwise	For every page	Two rupees.*

	provided for by this Act, or copy of any account, statement, report or the like, taken out of any civil or criminal or revenue court or office, or from the office of any chief officer charged with the executive administration of a Division.		
9.	Probate of a will or letters of administration of property with or without annexed	When the amount or value of the property in respect of which the grant of probate or letters is made exceeds one thousand rupees, but does not exceed ten thousand rupees.	Three per centum on such amount or value.
		When such amount or value exceeds ten thousand rupees, but does not exceed fifty thousand rupees	Five per centum on such amount or value.
		When such amount or value exceeds fifty thousand rupees	Six per centum on such amount or value.
10.	Certificate under Part X	In any case	Three per centum on

	<p>of the Indian Succession Act, 1925.</p>	<p>the amount or value of any debt or security specified in the certificate under section 374 of that Act, and five per centum on the amount or value of any debt or security to which the certificate is extended under section 376 of that Act. Notes. - (1) The amount of a debt is its amount, including interest, on the day on which the inclusion of the debt in the certificate is applied for, so far as such amount can be ascertained.</p>
		<p>(2) Whether or not any power with respect to a security specified in a certificate</p>

			has been conferred under that Act, and where such a power has been so conferred, whether the power is for the receiving of interest or dividends on, or for the negotiation or transfer of, the security, or for both purposes, the value of the security is its market value on the day on which the inclusion of the security in the certificate is applied for, so far as such value can be ascertained.
11.	Application to the High Court for the exercise of its jurisdiction under section 44 of the Punjab Courts Act, 1918, or to the court of the Financial Commissioner		Fifteen rupees

for the exercise of its revisional jurisdiction under section 84 of the Punjab Tenancy Act, 1887		
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Table of rates of ad-valorem fees leviable on the institution of suits

When the amount or value of the subject matter exceeds	But does not exceed	Proper fee
1	2	3
Rs.	Rs.	Rs.
...	10	1
10	20	2
20	30	3
30	40	4
40	50	5
50	60	6
60	70	7
70	80	8
80	90	9
90	100	10
100	120	13
120	140	16
140	160	19
160	180	22
180	200	25
200	220	28
220	240	31
240	260	34
260	280	37
280	300	40
300	320	43

320	340	46
340	360	49
360	380	52
380	400	55
400	420	58
420	440	61
440	460	64
460	480	67
480	500	70
500	550	78
550	600	86
600	650	94
650	700	102
700	750	110
750	800	118
800	850	126
850	900	134
900	950	142
950	1,000	150
1,000	1,050	158
1,050	1,100	166
1,100	1,150	174
1,150	1,200	182
1,200	1,250	190
1,250	1,300	198
1,300	1,350	206
1,350	1,400	214
1,400	1,450	222
1,450	1,500	230
1,500	1,550	238
1,550	1,600	246
1,600	1,650	254
1,650	1,700	262
1,700	1,750	270
1,750	1,800	278
1,800	1,850	286

1,850	1,900	294
1,900	1,950	302
1,950	2,000	310
2,000	2,050	318
2,050	2,100	326
2,100	2,150	334
2,150	2,200	342
2,200	2,250	350
2,250	2,300	358
2,300	2,350	366
2,350	2,400	374
2,400	2,450	382
2450	2,500	390
2,500	2,550	398
2,550	2,600	406
2,600	2,650	414
2,650	2,700	422
2,700	2,750	430
2,750	2,800	438
2,800	2,850	446
2,850	2,900	454
2,900	2,950	462
2,950	3,000	470
3,000	3,100	490
3,100	3,200	510
3,200	3,300	530
3,300	3,400	550
3,400	3,500	570
3,500	3,600	590
3,600	3,700	610
3,700	3,800	630
3,800	3,900	650
3,900	4,000	670
4000	4,100	690
4100	4,200	710
4200	4,300	730

4300	4,400	750
4,400	4,500	770
4,500	4,600	790
4,600	4,700	810
4,700	4,800	830
4,800	4,900	850
4,900	5,000	870
5,000	5,100	890
5,100	5,200	910
5,200	5,300	930
5,300	5,400	950
5,400	5,500	970
5,500	5,600	990
5,600	5,700	1,010
5,700	5,800	1,030
5,800	5,900	1,050
5,900	6,000	1,070
6,000	6,100	1,090
6,100	6,200	1,110
6,200	6,300	1,130
6,300	6,400	1,150
6,400	6,500	1,170
6,500	6,600	1,190
6,600	6,700	1,210
6,700	6,800	1,230
6,800	6,900	1,250
6,900	7,000	1,270
7,000	7,100	1,290
7,100	7,200	1,310
7,200	7,300	1,330
7,300	7,400	1,350
7,400	7,500	1,370
7,500	7,600	1,390
7,600	7,700	1,410
7,700	7,800	1,430
7,800	7,900	1,450

7,900	8,000	1,470
8,000	8,100	1,490
8,100	8,200	1,510
8,200	8,300	1,530
8,300	8,400	1,550
8,400	8,500	1,570
8,500	8,600	1,590
8,600	8,700	1,610
8,700	8,800	1,630
8,800	8,900	1,650
8,900	9,000	1,670
9,000	9,100	1,690
9,100	9,200	1,710
9,200	9,300	1,730
9,300	9,400	1,750
9,400	9,500	1,770
9,500	9,600	1,790
9,600	9,700	1,810
9,700	9,800	1,830
9,800	9,900	1,850
9,900	10,000	1,870
10,000	10,500	1,945
10,500	11,000	2,020
11,000	11,500	2,095
11,500	12,000	2,170
12,000	12,500	2,245
12,500	13,000	2,320
13,000	13,500	2,395
13,500	14,000	2,470
14,000	14,500	2,545
14,500	15,000	2,620
15,000	15,500	2,695
15,500	16,000	2,770
16,000	16,500	2,845
16,500	17,000	2,920
17,000	17,500	2,995

17,500	18,000	3,070
18,000	18,500	3,145
18,500	19,000	3,220
19,000	19,500	3,295
19,500	20,000	3,370
20,000	21,000	3,470
21,000	22,000	3,570
22,000	23,000	3,670
23,000	24,000	3,770
24,000	25,000	3,870
25,000	26,000	3,970
26,000	27,000	4,070
27,000	28,000	4,170
28,000	29,000	4,270
29,000	30,000	4,370
30,000	31,000	4,470
31,000	32,000	4,570
32,000	33,000	4,670
33,000	34,000	4,770
34,000	35,000	4,870
35,000	36,000	4,970
36,000	37,000	5,070
37,000	38,000	5,170
38,000	39,000	5,270
39,000	40,000	5,370
40,000	41,000	5,470
41,000	42,000	5,570
42,000	43,000	5,670
43,000	44,000	5,770
44,000	45,000	5,870
45,000	46,000	5,970
46,000	47,000	6,070
47,000	48,000	6,170
48,000	49,000	6,270
49,000	50,000	6,370
50,000	55,000	6,570

55,000	60,000	6,770
60,000	65,000	6,970
65,000	70,000	7,170
70,000	75,000	7,370
75,000	80,000	7,570
80,000	85,000	7,770
85,000	90,000	7,970
90,000	95,000	8,170
95,000	1,00,000	8,370
1,00,000	1,05,000	8,570
1,05,000	1,10,000	8,770
1,10,000	1,15,000	8,970
1,15,000	1,20,000	9,170
1,20,000	1,25,000	9,370
1,25,000	1,30,000	9,570
1,30,000	1,35,000	9,770
1,35,000	1,40,000	9,970
1,40,000	1,45,000	10,170
1,45,000	1,50,000	10,370
1,50,000	1,55,000	10,570
1,55,000	1,60,000	10,770
1,60,000	1,65,000	10,970
1,65,000	1,70,000	11,170
1,70,000	1,75,000	11,370
1,75,000	1,80,000	11,570
1,80,000	1,85,000	11,770
1,85,000	1,90,000	11,970
1,90,000	1,95,000	12,170
1,95,000	2,00,000	12,370
2,00,000	2,05,000	12,570
2,05,000	2,10,000	12,770
2,10,000	2,15,000	12,970
2,15,000	2,20,000	13,170
2,20,000	2,25,000	13,370
2,25,000	2,30,000	13,570
2,30,000	2,35,000	13,770

2,35,000	2,40,000	13,970
2,40,000	2,45,000	14,170
2,45,000	2,50,000	14,370
2,50,000	2,55,000	14,570
2,55,000	2,60,000	14,770
2,60,000	2,65,000	14,970
2,65,000	2,70,000	15,170
2,70,000	2,75,000	15,370
2,75,000	2,80,000	15,570
2,80,000	2,85,000	15,770
2,85,000	2,90,000	15,970
2,90,000	2,95,000	16,170
2,95,000	3,00,000	16,370

And when the amount or value of the subject-matter exceeds three lacs rupees the proper fee leviable shall be sixteen thousand, three hundred and seventy rupees Plus two hundred rupees for each five thousand rupees or part thereof, in excess of three lacs rupees.

Schedule II

Fixed fees

Sr. No.	Nature of the document	Amount or value	Proper fee
1	2	3	4
1	Application or petition	(a) When presented to any officer of the Customs or Excise Department or to any Magistrate, by any person having dealings with the Government and when the subject matter of such application relates exclusively to those dealings; or when presented to any revenue officer by any person holding temporarily-settled land under direct	One rupee.

		engagement with Government, and when the subject-matter of the application or petition relates exclusively to such engagement; or when presented to any municipal commissioner under any Act for the time being in force for the conservancy or improvement of any place, if the application or petition relates solely to such conservancy or improvement; or when presented to any civil court other than a principal civil court of original jurisdiction, or to any court of small causes constituted under Act No. 11 of 1865 or under Act No. 16 of 1868; Section 20, or to a Collector or other revenue officer in relation to any suit or case in which the amount or value of the subject-matter is less than fifty rupees; or when presented to any civil, criminal or revenue court, or to any Board or executive officer for the purpose of obtaining a copy or translation of any	
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		judgment, decree or order passed by such Court, Board or officer, or of any other document on record in such court or office	
		(b) when containing a complaint or charge of any offence other than an offence for which police officers may, under the Code of Criminal Procedure, 1898, arrest without warrant, and presented to any criminal court;	Ten rupees*
		or when presented to a civil, criminal or revenue court, or to a Collector or revenue officer having jurisdiction equal or subordinate to a Collector, or to any magistrate in his executive capacity, and not otherwise provided for by this Act; or to deposit in court, revenue or rent; or for determination by court of the amount of compensation to be paid by landlord to his tenant	Ten rupees*
		(c) when presented to a Chief Commissioner or	Fifteen rupees*

		other Chief Controller, Revenue or Executive Authority, or to a Commissioner of Revenue or Circuit, or to any Chief Officer charged with the executive administration of a Division and not otherwise provided for by this Act	
		(d) when presented to the High Court -	
		(i) for winding up a company or under section 397 or 398 of the Companies Act,	Three hundred and fifty rupees.
		(ii) under the same Act for taking some other judicial action;	Twenty-five rupees.
		(iii) under article 226 of the Constitution of India other than petitions for habeas corpus and petition arising out of criminal proceedings;	One hundred rupees
		(iv) petition under article 227 of the Constitution of India;	Fifteen rupees
		(v) in all other cases	Five rupees
2	Application to any civil Court that records may be called for from another court	When the court grants the application and is of opinion that the transmission of such records involves the use of the post	Two rupees

3	Application for leave to sue as a pauper	...	Five rupees*
4	Application for leave to appeal as a pauper	(a) When presented to a District Court	Ten rupees*
		(b) When presented to a Commissioner or the High Court	Five rupees
5	Bail-bond or other instrument of obligation given pursuance of an order made by a Court or Magistrate under any section of the Code of Criminal Procedure, 1898, or the Code of Civil Procedure, 1908, and not otherwise provided for by this Act	...	Five rupees*
6	Undertaking under section 49 of the Divorce Act, 1869	...	Ten rupees
7	Mukhtarnama or Wakalatnama	When presented for the conduct of any one case -	
		(a) to any civil or criminal court other than the High Court, or to any revenue Court, or to any Collector or Magistrate, or other Executive Officer, except such as are mentioned in clauses	Two rupees

		(b) and (c) of this number	
		(b) to a Revenue Commissioner or to any officer charged with executive administration of a Division, not being the Chief Revenue or Executive Authority	Two rupees
		(c) to the High Court, Chief Commissioner, Board of Revenue, or other Chief Controlling Revenue or Executive Authority	Three rupees
8	Memorandum of appeal when the appeal is not from a decree or an order having the force of a decree and is presented	(a) to any civil court other than the High Court, or to any revenue court or Executive Officer other than the High Court or Chief Controlling Revenue or Executive Authority	Fifteen rupees*
		(b) to the High Court or Chief Commissioner or other Chief Controlling Revenue or Executive Authority	Twenty rupees*
9	Caveat	....	Ten rupees
10	Petition in a suit under the Converts Marriage Dissolution Act, 1886, Divorce	...	Twenty-five rupees

	Act, 1869, or the Foreign Marriage Act, 1969		
11	(i) Every petition.... or application or memorandum of appeal under the Special Marriage Act, 1954, or the Hindu Marriage Act, 1955, or the Dissolution of Muslim Marriages Act, 1939		Twenty-five rupees
	(ii) Application under section 24 of the Hindu Marriage Act, 1955		Five rupees
12	Plaint or... memorandum of appeal in each of the following suits :-		
	(i) to alter or set.... aside a summary decision or order of any of the civil courts not established by Letters Patent or of any revenue Court;		Twenty-five rupees
	(ii) to alter or..... cancel any entry in a register of the names of the proprietors of revenue paying estates;		
	(iii) to obtain a..... declaratory		

	decree where no consequential relief is prayed;		
	(iv) to set aside..... an award;		
	(v) to set aside..... an adoption;		
	(vi) every other..... suit where it is not possible to estimate at a money value the subject matter in dispute, and which is not otherwise provided for by this Act		
13	Application under.... section 20 of the Arbitration Act, 1940		Twenty rupees
14	Agreement in.... writing stating a question for the opinion of the court under the Code of Civil Procedure 1908		Twenty rupees
15	Plaint or..... memorandum of appeal in a suit by a reversioner under the Punjab Customary Law for declaration in respect of an alienation of ancestral land		One hundred rupees
16	Application or memorandum of		

	appeal for relief under the Haryana Urban (Control of Rent and Eviction) Act, 1973 -		
	(i) other than for fixation of fair rent	....	Fifteen rupees
	(ii) for fixation of fair rent	(a) Up to an annual rent not exceeding six hundred rupees;	Fifteen rupees
		(b) annual rent exceeding six hundred rupees	Fifty rupees
17	Claims for money (whether secured or unsecured) or a claim to set off made against such claims or counter claims under the Banking Companies Act, 1949	(a) Where the amount does not exceed Rs. 2,500;	Twenty-five rupees
		(b) where the amount exceeds Rs. 2,500 but does not exceed 10,000	Fifty rupees
		(c) where the amount exceeds Rs. 10,000;	One hundred rupees
18	Memorandum of appeal from an order or decision passed under the provisions of section 45-B of the Banking Companies Act, 1949	(a) Where the amount exceeds Rs. 5,000 but does not exceed Rs. 10,000;	One hundred rupees
		(b) where the amount exceeds Rs. 10,000	Two hundred rupees."

Schedule III

[See Section 19-I]

Form of valuation (to be used with such modifications, if any, as may be necessary)

In the Court of

Re : Probate of the Will of
the Property and credits of
(or administration of), deceased,

solemnly affirm

I,

*make
Oath*

and say that I am the executor (or one of the executors or one of the next-of-kin) of _____ deceased, and that I have truly set forth in Annexure A to this affidavit all the property and credits of which the above-named deceased died possessed or was entitled to at the time of his death, and which have come, or are likely to come, to my hands.

2. I further say that I have also truly set forth in Annexure B, all the items I am by law allowed to deduct.

3. I further say that the said assets, exclusive only of such last mentioned items but inclusive of all rents, interest, dividends and increased values since the date of the death of the said deceased, are under the valued of.

Annexure A

Valuation of the movable and immoveable property of deceased

Cash in the house and theRs. P.
banks, household goods,
wearing-apparel, books,
plate, jewels, etc.

(State estimated value
according to best of
Executor's Administrator's
belief).

Property in Government
securities transferable at the
Public Debt office.

(State description and value
at the price of the day; also
the interest separately,
calculating it to the time of
making the application).

Immovable property
consisting of

(State description, giving, in
the case of houses the
assessed value, if any and

the number of year's assessment the market-value is estimated at, and, in the case of land, the area, the market-value and all rents that have accrued).

Leasehold property Rs. P.

(If the deceased held any leases for years determinable, state the number of years purchase the profit rents are estimated to be worth and the value of such, inserting separately arrears due at the date of death and all rents received or due since that date to the time of making the application.)

Property in public companies

(State the particulars and the value calculated at the price of the day; also the interest separately, calculating it to be at the time of making the application.)

Policy of insurance upon life, money out on mortgage and other securities, such as bonds, mortgages, bills, notes and other securities for money.

(State the amount of the whole; also the interest separately, calculating its to the time of making the application.) Book debts

(Other than bad)

Stock in trade

(State the estimated value, if any)

Other property not comprised

under the foregoing heads.
(State the estimated value, if any)

Total

Deduct-Amount shown in Annexure B, not subject to duty

Net Total

Annexure B

Schedule of debts, etc.

Amount of debts, Rs. np. due and owing from the deceased, payable by law out of the estate.

Amount of funeral expenses

Amount of mortgage encumbrances

Property held in trust not beneficially or with general power to confer a beneficial interest.

Other property not subject to duty. _____

Total
