

The Court-fees Act, 1870
(7 of 1870)

024

[11th March, 1870]

LEGISLATIVE HISTORY ▼

- Repealing Act, 1870 (14 of 1870)
- Court-fees (Amendment) Act, 1870 (20 of 1870)
- Indian Registration Act, 1871 (8 of 1871)
- Indian Christian Marriage Act, 1872 (15 of 1872)
- Probate and Administration Act, 1875 (13 of 1875)
- Punjab Courts Act, 1884 (18 of 1884)
- Probate and Administration Act, 1889 (6 of 1889)
- Succession Certificate Act, 1889 (7 of 1889)
- Cantonment Act, 1889 (13 of 1889)
- Guardians and Wards Act, 1890 (8 of 1890)
- Amending Act, 1891 (12 of 1891)
- Court-fees (Amendment) Act, 1899 (11 of 1899)
- Punjab Courts Act, 1899 (25 of 1899)
- Court-fees (Amendment) Act, 1901 (10 of 1901)
- Court-fees (Amendment) Act, 1905 (6 of 1905)
- Code of Civil Procedure, 1908 (5 of 1908)
- Court-fees (Amendment) Act, 1910 (7 of 1910)
- Court-fees (Amendment) Act, 1911 (14 of 1911)
- Second Repealing and Amending Act, 1914 (17 of 1914)
- Devolution Act, 1920 (38 of 1920)
- Court-fees (Amendment) Act, 1922 (19 of 1922)
- Repealing and Amending Act, 1923 (11 of 1923)
- Code of Criminal Procedure (Amendment) Act, 1923 (18 of 1923)
- Government of India (Adaptation of Indian Laws) Order, 1937
- Indian Independence (Adaptation of Central Acts and Ordinances) Order, 1948
- Adaptation of Laws Order, 1950
- Adaptation of Laws (No. 2) Order, 1956
- Code of Civil Procedure (Amendment) Act, 1999 (46 of 1999)

CHAPTER I

Preliminary

1. Short title .This Act may be called The Court-Fees Act, 1870.

Extent of Act .It extends to the whole of India except [the territories which, immediately before the 1st November, 1956, were comprised in Part B States];

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

[1-A. 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. Chief Controlling Revenue-authority defined .[*Repealed by A.O. 1937.*]

CHAPTER II

Fees In The High Courts And In The Courts Of Small Causes 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 [the [High Courts other than those of Kerala, Mysore and Rajasthan,]]

or chargeable in each of such Courts under No. 11 of the First, and Nos. 7, 12, 14 [*], 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 their several offices, shall be collected in manner hereinafter appearing.

4. Fees on documents filed, etc., in High Courts, in their 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, any of the said High Courts in any case coming before such Court in the exercise of its extraordinary original civil jurisdiction;

or in the exercise of its extraordinary original 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, 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 of such Court.

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

CHAPTER III

Fees In Other Courts And In Public Offices

6. Fees on documents filed, etc., in Mofussil Courts or in public offices .Except in the Courts hereinbefore 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 suits 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;

for maintenance and annuities.

- (ii) In suits for 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 claimed to be payable for one year;

for other movable property having a market-value.

- (iii) 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

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

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

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

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

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

for accounts.(f) 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 [* * * *];

for possession of land, houses and gardens.(v) 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

where the subject-matter is land, and

- (a) where the land forms an entire estate, or a definite share of an estate, paying annual revenue to Government, or forms part of such an estate and is recorded in the Collectors register as separately assessed with such revenue, and such revenue is permanently settled ten times the revenue so payable:

- (b) where the land forms an entire estate, or a definite share of an estate, paying annual revenue to Government, or forms part of such estate and is recorded as aforesaid, and such revenue is settled, but not permanently

five times the revenue so payable:

- (c) where the land pays no such revenue, or has been partially exempted from such payment, or is charged with any fixed payment in lieu of such revenue, and net profits have arisen from the land during the year next before the date of presenting the plaint

fifteen times such net profits;

but where no such net profits have arisen therefrom the amount at which the Court shall estimate the land with reference to the value of similar land in the neighbourhood;

(d) where the land forms part of an estate paying revenue to Government, but is not a definite share of such estate and is not separately assessed as above-mentioned the market-value of the land:

Proviso as to Bombay Presidency. Provided that, in the [territories] subject to the Governor of Bombay in Council, the value of the land shall be deemed to be

(1) where the land is held on settlement for a period not exceeding thirty years and pays the full assessment to Government a sum equal to five 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 ten times the survey-assessment; and

(3) where the whole or any part of the annual survey-assessment is remitted a sum computed under paragraph (1) or paragraph (2) of this proviso, as the case may be, in addition to ten 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 a 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;

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

to enforce a right of pre-emption.(vi) 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;

for interest of assignee of land-revenue.(vii) In suits for 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;

to set aside an attachment.(viii) In suits 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 suit were for the possession of such land or interest.

to redeem.(ix) In suits against a mortgagee for the recovery of the property mortgaged;

to 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;

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

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

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

- (a) for the delivery by a tenant of the counterpart 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 [immovable 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 [immovable property] to which the suit refers, payable for the year next 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 (v) and (vi), have or has been wrongly estimated, the Court may, for the purpose of computing the fee payable in any suit therein mentioned, issue a commission to any proper person directing him to make such local or other investigation as may be necessary, and to 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 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.

[* * * *]

11. Procedure in suits for *mesne profits* or account when amount decreed exceeds amount claimed .In suits for *mesne profits* or for immovable 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.

Where 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 questions 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 require 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 the decree, the Court, unless the delay was caused by the applicants laches, may, in its discretion, grant him a certificate authorising him to receive back from the Collector so much of the fee paid on the application as exceeds the fee which would have been payable had it been presented [before] such day.

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 rehearing, 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. Refund of fee .Where the Court refers the parties to the suit to any one of the mode of settlement of dispute referred to in section 89 of the Code of Civil Procedure, 1908 (5 of 1908), the plaintiff shall be entitled to a certificate from the Court authorising him to receive back from the Collector, the full amount of the fee paid in respect of such plaint.]

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 examinations of complainants .When the first or only examination of a person who complains of the offence of wrongful confinement, or of 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, the complainant shall pay a fee of eight annas, 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.

[* * *]

(iii) Written statements called for by the Court after the first hearing of a suit.

[* * *]

(v) Plaints in suits tried by [Village Munsifs 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 12 of 1816.

(viii) Probate of a will, letters of administration, [and, save as regards debts and securities, a certificate under Bombay Regulation 8 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 [Hheads of Villages] or the [Village Police] in the territories respectively subject to the Governors-in-Council 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 (45 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. 20 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 2 of 1869](*to ascertain, regulate and record certain tenures in Chota-Nagpur.*)
- (xxiv) [Petitions under the Indian Christian Marriage Act, 1872 (15 of 1872), sections 45 and 48.]

[CHAPTER III-A

Probates, Letters Of Administration And Certificates Of Administration]

19-A. Relief where too high a Court-fee has been paid .Where any person on applying for the 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 letters if such stamp has not been already 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.

19-B. Relief where debts due from a deceased person have 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.

19-C. 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 the 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.

19-D. 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 movable or immovable 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.

19-E. 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 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.

19-F. Administrator to give proper security before letters 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.

19-G. Executors, 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.

[19-H. Notice of applications for probate or letters of administration to be given to Revenue-authorities, and procedure thereon .(1) Where an application for probate or letters of administration is made to any Court other than a 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 (10 of 1865)], or as the case may be, by section 98 of the [Probate and Administration Act, 1881 (5 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 authorized 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 person authorized 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 proceeding, 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).

19-I. 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).

19-J.Recovery of penalties, etc .(1) Any excess fee found to be payable on an 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.

19-K. 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 cost 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 other Civil

and Revenue 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; and
- (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.

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 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 peons in Mofussil Small Cause Courts .And for the purposes of this section, every Court of Small Causes established under Act No. 11 of 1865 (*[to consolidate and amend the law relating to Courts of Small Causes beyond the local limits of the ordinary original civil jurisdiction of the High Court of Judicature]*) shall be deemed to be subordinate to the Court of the District Judge.

23. Number of peons in Revenue Courts .Subject to [rules] to be framed by the Chief Controlling Revenue-authority and approved by the State Government [* * * *], every officer performing the functions of a Collector 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 or the Courts subordinate to him.

24. Process served under this Chapter to be held to be process within meaning of the Code of Civil Procedure .*[Repealed by the Repealing and Amending Act, 1891 (12 of 1891).]*

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 time to time [direct.]

27. Rules for supply, number, renewal and keeping accounts of stamps .The [appropriate Government] may, from time to time, make rules for 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 thinks 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 a 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 .[*Repealed by the Code of Criminal Procedure (Amendment) Act, 1923 (18 of 1923), section 163.*]

32. Amendment of Act 8 of 1859 and Act 9 of 1869 .[*Repealed by the Repealing and Amending Act, 1891 (12 of 1891).*]

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 .The [appropriate Government] may, from time to time, make rules for regulating the sale of stamps to be used under this Act, the persons by whom alone such sale is to be conducted, and the duties and remuneration of such persons.

(2) All such rules shall be published in the Official Gazette, and shall thereupon have the force of law.

(3) Any person appointed to sell stamps who disobeys any rule made under this section, and any person not so appointed who sells or offers for sale any stamp, shall be punished with imprisonment for a term which may extend to six months, or with fine which may extend to five hundred rupees, or with both.]

35. Power to reduce or remit fees .The [appropriate Government] may, from time to time by notification in the Official Gazette, reduce or [remit], in the whole or in any part of [the territories under its administration], all or any of the fees mentioned in the First and Second Schedules to this Act annexed, and may in like manner cancel or vary such order.

36. Saving of fees to certain officers of High Courts .Nothing in Chapters II and V of this Act applies to the Commission payable to the Accountant-General of the High Court at Fort William, or to the fees which any officer of a High Court is allowed to receive in addition to a fixed salary.

SCHEDULE I

AD VALOREM FEES

[Note.-For construction of reference to the old coinage in terms of the decimal coinage, reference may be made to Section 14 of the Indian Coinage Act, 1906.]

Number	Proper fee	
1. Plaint, [written	When the amount or	Six

statement pleading a set-off or counter-claim] or memorandum of appeal (not otherwise provided for in this Act [or of cross-objection] presented to any Civil or Revenue Court except those mentioned in section 3.	value of the subject-matter in dispute does not exceed five rupees.	annas.
	When such amount or value exceeds five rupees, for every five rupees, or part thereof, in excess of five rupees, up to one hundred rupees.	annas. Six
	When such amount or value exceeds one hundred rupees, for every ten rupees, or part thereof, in excess of one hundred rupees, up to one thousand rupees.	annas Twelve
	When such amount or value exceeds one thousand rupees, for every one hundred rupees, or part thereof, in excess of one thousand rupees, up to five thousand rupees.	rupees. Five
	When such amount or value exceeds five thousand rupees, for every two hundred and fifty rupees, or part thereof, in excess of five thousand rupees, up to ten thousand rupees.	rupees. Ten
	When such amount or value exceeds ten thousand rupees, for every five hundred rupees, or part thereof, in excess of ten thousand rupees, up to twenty thousand rupees.	rupees. Fifteen
	When such amount or value exceeds twenty	rupees. Twenty

	thousand rupees, for every one thousand rupees, or part thereof, in excess of twenty thousand rupees, up to thirty thousand rupees.	
	When such amount or value exceeds thirty thousand rupees, for every two thousand rupees, or part thereof, in excess of thirty thousand rupees, up to fifty thousand rupees.	Twenty rupees
	When such amount or value exceeds fifty thousand rupees, for every five thousand rupees, or part thereof, in excess of fifty thousand rupees :	Twenty-five rupees.
	Provided that the maximum fee leviable on a plaint or memorandum of appeal shall be three thousand rupees.	

COMMENTS

In view of the special provisions of the Motor Vehicles Act, 1939 and R. 22 framed thereunder which lay down that no Court-fee at all is payable on a third party claim under Section 110-A of the Act, held, no *ad valorem* Court-fee is required to be paid by a claimant on his appeal or cross-objections: *Triloki Nath Bhargava v. Jaswant Kaur*, A.I.R. 1975 P.&H. 303 (D.B.).

Under Sch. I, Art. 1 *ad valorem* Court-fee is payable on the plea of set-off, and not on the plea of adjustment, the plea of adjustment is in the nature of an intimation to the Court that prior to the suit's institution the amount or a part of it had been adjusted and the plaintiff was not entitled to claim it: *Gupta Pvt. Loan Committee v. Moti Ram* A.I.R. 1984 J.&K. 38.

A memorandum of appeal is to be stamped according to the value of its subject-matter; in other words, it is the relief claimed in the appeal which determines the value of the appeal for the purpose of Court-fee: *Taramoni Dasi v. Kalidasi Majhi* A.I.R. 1977 Cal. 43.

An agreement to sell or mortgage a property of the value of more than Rs. 100 creates no title in the property; it only remains an agreement till it is enforced. Therefore, a suit for a declaration that such an agreement was never entered into between the parties or was otherwise null and void would not fall within the ambit of Article 1, Schedule I: *Raj Singh v. Deepak Kumar A.I.R. 1988 P.&H. 83.*

An award of an Arbitrator under the Requisitioning and Acquisition of Immovable Property Act, 1952 is undoubtedly a formal expression of a decision made by a competent authority which is binding on the parties and relates to compensation payable under an Act for the time being in force for the acquisition of property for the public purposes. Thus, even though the expression "order" simpliciter is to be understood in the sense in which it is defined in Section 2(14) of the Code, the word "order" found in Section 51 of the Tamil Nadu Court-fees and Suits Valuation Act, 1955 (corresponding to Section 8 of Central Act) has to be read differently having regard to the use of qualifying words used therein, namely, "relating to compensation under any Act for the time being in force for the acquisition of properties". Such an order need not be of a Civil Court only; it can be of any statutory authority. An award under Section 8 of the Requisitioning and Acquisition of Immovable Property Act satisfies these tests. *Ad valorem* Court-fee has to be paid under Art. 1, Sch. I and not a fixed Court-fee under Art. 11, Sch. II: *C.G. Ghanshamdas v. Collector of Madras A.I.R. 1987 S.C. 180.*

2. Plaint [* * *] in suit for possession under [the Specific Relief Act, 1877, section 9].	.....	A fee of one-half the amount prescribed in the foregoing scale.
3. [Repealed by the Indian Registration Act, 1871 (8 of 1871).]	.....
4. 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.
5. 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.
6. Copy or translation of a judgment or order not being, or having the force of, a decree.	When such judgment or order is passed by any Civil Court other than a High Court, or by the presiding officer of	

	any Revenue Court or Office, or by any other Judicial or Executive Authority-	
	(a) If the amount or value of the subject-matter is fifty or less than fifty rupees.	Four annas.
	(b) If such amount or value exceeds fifty rupees.	Eight annas.
	When such judgment or order is passed by a High Court.	One rupee.
	When such decree or order is made by any Civil Court other than a High Court, or by any Revenue Court-	
7. Copy of a decree or order having the force of a decree.	(a) If the amount or value of the subject-matter of the suit wherein such decree or order is made is fifty or less than fifty rupees.	Eight annas.
	(b) If such amount or value exceeds fifty rupees.	One rupee.
	When such decree or order is made by a High Court.	Four rupees.
8. Copy of any document liable to stamp-duty under the Indian Stamp Act, 1879 (1 of 1879), when left by any party to a suit or proceeding in place of the original withdrawn.	(a) When the stamp-duty chargeable on the original does not exceed eight annas.	The amount of the duty chargeable on the original.
	(b) In any other case.	Eight annas.
9. Copy of any revenue or judicial proceeding or order not otherwise	For every three hundred and sixty words or fraction of three hundred	Eight annas.

<p>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.</p>	<p>and sixty words.</p>	
<p>10. [Repealed by the Guardians and Wards Act, 1890 (8 of 1890).]</p>		
	<p>[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.</p>	<p>Two per centum on such amount or value.</p>
	<p>When such amount or value exceeds ten thousand rupees, but does not exceed fifty thousand rupees.</p>	<p>Two and one-half per centum on such amount or value.</p>
<p>11. Probate of a will or letters of administration with or without will annexed.</p>	<p>When such amount or value exceeds fifty thousand rupees:</p>	<p>Three per centum on such amount or value].</p>
	<p>Provided that when, after the grant of a certificate under the Succession Certificate Act, 1889 (7 of 1889), or under the Regulation of the Bombay Code No. 8 of 1827, in respect of any property included in an estate, a grant of probate or letters of administration is made in respect of the same estate, the fee</p>	

payable in respect of the latter grant shall be reduced by the amount of the fee paid in respect of the Former grant.

COMMENTS

Where the valuation of the property for obtaining a probate or letters of administration made by the petitioner and the Collector, respectively, differed, held, the petitioner had to pay *ad valorem* Court-fee on the valuation as soon as the same is decided by the Court; the relevant date for ascertaining the market-value of the property in such a case is the date of the institution of the application for probate: *Lakshmi Prasad v. Badri Ram* A.I.R. 1985 Pat. 119 (D.B.).

In computing the Court-fee payable on a subsequent application for grant of letters of administration, the petitioner is entitled to adjust the Court-fee already paid by him in the earlier application : *Lakshmi Prasad v. Badri Ram* A.I.R. 1985 Pat. 119 (D.B.).

[12. Certificate under the Succession Certificate Act, 1889 (7 of 1889).	In any case	Two per centum on the amount or value of any debt or security specified in the certificate under section 8 of the Act, and three per centum on the amount or value of any debt or security to which the certificate is extended under section 10 of the Act.
		<i>Notes-</i> (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.
		(2) Whether or not any power with respect to a security

		<p>specified in a certificate has been conferred, under the 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.</p>
<p>[12-A. Certificate under the Regulation of the Bombay Code No. VIII of 1827.</p>	<p>[(1) As regards debts and securities.</p> <p>(2) As regards other property in respect of which the certificate is granted - When the amount or value of such property exceeds one thousand rupees, but does not exceed ten thousand rupees. When such amount or</p>	<p>The same fee as would be payable in respect of a certificate under the Succession Certificate Act, 1889 (7 of 1889), or in respect of an extension of such a certificate, as the case may be.</p> <p>Two per centum on such amount or value.</p> <p>Two and one-half per</p>

	value exceeds ten thousand rupees, but does not exceed fifty thousand rupees. When such amount or value exceeds fifty thousand rupees.	centum on such amount or value. Three per centum on such amount or value.]
[13. Application to the [High Court of Punjab] for the exercise of its jurisdiction under section 44 of the Punjab Courts Act, 1918 or to the Court of the Financial Commissioner of Punjab for the exercise of its revisional jurisdiction under section 84 of the Punjab Tenancy Act, 1887 (16 of 1887).	When the amount or value of the subject-matter in dispute does not exceed twenty-five rupees.	Two rupees. The fee leviable on a memorandum of appeal.
14. <i>[Repealed by the Government of India (Adaptation of Indian Laws) Order, 1937.]</i>		
15. <i>[Repealed by the Repealing and Amending Act (11 of 1923), Section 3 and Schedule II.]</i>	When such amount or value exceeds twenty-five rupees.	

Table of rates of ad valorem fees leviable on the institution of suit

..	5	0	6	370	380	28	8
5	10	0	1	380	390	29	4
			2				
10	15	1	2	390	400	30	0
15	20	1	8	400	410	30	12
20	25	1	1	410	420	31	8
			4				
25	30	2	4	420	430	32	4
30	35	2	1	430	440	33	0
			0				
35	40	3	0	440	450	33	12

40	45	3	6	450	460	34	8
45	50	3	1	460	470	35	4
			2				
50	55	4	2	470	480	36	0
55	60	4	8	480	490	36	12
60	65	4	1	490	500	37	8
			4				
65	70	5	4	500	510	38	4
70	75	5	1	510	520	39	0
			0				
75	80	6	0	520	530	39	12
80	85	6	6	530	540	40	8
85	90	6	1	540	550	41	4
			2				
90	95	7	2	550	560	42	0
95	100	7	8	560	570	42	12
100	110	8	4	570	580	43	8
110	120	9	0	580	590	44	4
120	130	9	1	590	600	45	0
			2				
130	140	10	8	600	610	45	12
140	150	11	4	610	620	46	8
150	160	12	0	620	630	47	4
160	170	12	1	630	640	48	0
			2				
170	180	13	8	640	650	48	12
180	190	14	4	650	660	49	8
190	200	15	0	660	670	50	4
200	210	15	1	670	680	51	0
			2				
210	220	16	8	680	690	51	12
220	230	17	4	690	700	52	8
230	240	18	0	700	710	53	4
240	250	18	1	710	720	54	10
			2				
250	260	19	8	720	730	54	12
260	270	20	4	730	740	55	8

270	280	21	0	740	750	56	4
280	290	21	1	750	760	57	0
			2				
290	300	22	8	760	770	57	12
300	310	23	4	770	780	58	8
310	320	24	0	780	790	59	4
320	330	24	1	790	800	60	0
			2				
330	340	25	8	800	810	60	12
340	350	26	4	810	820	61	8
350	360	27	0	820	830	62	4
360	170	27	1	830	840	63	0
			2				
840	850	63	1	4,2	4,30	24	0
			2	00	0	0	
850	860	64	8	4,3	4,40	24	0
				00	0	5	
860	870	65	4	4,4	4,50	25	0
				00	0	0	
870	880	66	0	4,5	4,60	25	0
				00	0	5	
880	890	66	1	4,6	4,70	26	0
			2	00	0	0	
890	900	67	8	4,7	4,80	26	0
				00	0	5	
900	910	68	4	4,8	4,90	27	0
				00	0	0	
910	920	69	0	4,9	5,00	27	0
				00	0	5	
920	930	69	1	5,0	5,25	28	0
			2	00	0	5	
930	940	70	8	5,2	5,50	29	0
				50	0	5	
940	950	71	4	5,5	5,75	30	0
				00	0	5	
950	960	72	0	5,7	6,00	31	0
				50	0	5	
960	970	72	1	6,0	6,25	32	0
			2	00	0	5	

970	980	73	8	50	6,2	0	6,50	5	33	0
980	990	74	4	00	6,5	0	6,75	5	34	0
990	1,00	75	0	50	6,7	0	7,00	5	35	0
1,000	1,10	80	0	00	7,0	0	7,25	5	36	0
1,100	1,20	85	0	50	7,2	0	7,50	5	37	0
1,200	1,30	90	0	00	7,5	0	7,75	5	38	0
1,300	1,40	95	0	50	7,7	0	8,00	5	39	0
1,400	1,50	100	0	00	8,0	0	8,25	5	40	0
1,500	1,60	105	0	50	8,2	0	8,50	5	41	0
1,600	1,70	110	0	00	8,5	0	8,75	5	42	0
1,700	1,80	115	0	50	8,7	0	9,00	5	43	0
1,800	1,90	120	0	00	9,0	0	9,25	5	44	0
1,900	2,00	125	0	50	9,2	0	9,50	5	45	0
2,000	2,10	130	0	00	9,5	0	9,75	5	46	0
2,100	2,20	135	0	50	9,7	00	10,0	5	47	0
2,200	2,30	140	0	000	10,	00	10,5	0	49	0
2,300	2,40	145	0	500	10,	00	11,0	5	50	0
2,400	2,50	150	0	000	11,	00	11,5	0	52	0
2,500	2,60	155	0	500	11,	00	12,0	5	53	0
2,600	2,70	160	0		12,		12,5		55	0

	0			000	00	0		
2,700	2,80	165	0	12,500	13,00	56	0	
2,800	2,90	170	0	13,000	13,50	58	0	
2,900	3,00	175	0	13,500	14,00	59	0	
3,000	3,10	180	0	14,000	14,50	61	0	
3,100	3,20	185	0	14,500	15,00	62	0	
3,200	3,30	190	0	15,000	15,50	64	0	
3,300	3,40	195	0	15,500	16,00	65	0	
3,400	3,50	200	0	16,000	16,50	67	0	
3,500	3,60	205	0	16,500	17,00	68	0	
3,600	3,70	210	0	17,000	17,50	70	0	
3,700	3,80	215	0	17,500	18,00	71	0	
3,800	3,90	220	0	18,000	18,50	73	0	
3,900	4,00	225	0	18,500	19,00	74	0	
4,000	4,10	230	0	19,000	19,50	76	0	
4,100	4,20	235	0	19,500	20,00	77	0	
20,000	21,00	795	0	1,850,000	1,900,000	1,875	0	
21,000	22,00	815	0	1,900,000	1,950,000	1,900	0	
22,000	23,00	835	0	1,950,000	2,000,000	1,925	0	
23,000	24,00	855	0	2,000,000	2,050,000	1,950	0	

24,00 0	25,0 00	875	0	2,05 ,000	2,10 ,000	1, 975	0
25,00 0	26,0 00	895	0	2,10 ,000	2,15 ,000	2, 000	0
26,00 0	27,0 00	915	0	2,15 ,000	2,20 ,000	2, 025	0
27,00 0	28,0 00	935	0	2,20 ,000	2,25 ,000	2, 050	0
28,00 0	29,0 00	955	0	2,25 ,000	2,30 ,000	2, 075	0
29,00 0	30,0 00	975	0	2,30 ,000	2,35 ,000	2, 100	0
30,00 0	32,0 00	995	0	2,35 ,000	2,40 ,000	2, 125	0
32,00 0	34,0 00	1,0 15	0	2,40 ,000	2,45 ,000	2, 150	0
34,00 0	36,0 00	1,0 35	0	2,45 ,000	2,50 ,000	2, 175	0
36,00 0	38,0 00	1,0 55	0	2,50 ,000	2,55 ,000	2, 200	0
38,00 0	40,0 00	1,0 75	0	2,55 ,000	2,60 ,000	2, 225	0
40,00 0	42,0 00	1,0 95	0	2,60 ,000	2,65 ,000	2, 250	0
42,00 0	44,0 00	1,1 15	0	2,65 ,000	2,70 ,000	2, 275	0
44,00 0	46,0 00	1,1 35	0	2,70 ,000	2,75 ,000	2, 300	0
46,00 0	48,0 00	1,1 55	0	2,75 ,000	2,80 ,000	2, 325	0
48,00 0	50,0 00	1,1 75	0				0
50,00 0	55,0 00	1,2 00	0	2,80 ,000	2,85 ,000	2, 350	0
55,00 0	60,0 00	1,2 25	0	2,85 ,000	2,90 ,000	2, 375	0
60,00 0	65,0 00	1,2 50	0	2,90 ,000	2,95 ,000	2, 400	0
65,00	70,0	1,2	0	2,95	3,00	2,	0

0	00	75		,000	,000	425	
70,00	75,00	1,300	0	3,00,000	3,05,000	2,450	0
75,00	80,00	1,325	0	3,05,000	3,10,000	2,475	0
80,00	85,00	1,350	0	3,10,000	3,15,000	2,500	0
85,00	90,00	1,375	0	3,15,000	3,20,000	2,525	0
90,00	95,00	1,400	0	3,20,000	3,25,000	2,550	0
95,00	1,00,000	1,425	0	3,25,000	3,30,000	2,575	0
1,00,00	1,05,000	1,450	0	3,30,000	3,35,000	2,600	0
1,05,00	1,10,000	1,475	0	3,35,000	3,40,000	2,625	0
1,10,00	1,15,000	1,500	0	3,40,000	3,45,000	2,650	0
1,15,00	1,20,000	1,525	0	3,45,000	3,50,000	2,675	0
1,20,00	1,25,000	1,550	0	3,50,000	3,55,000	2,700	0
1,25,00	1,30,000	1,575	0	3,55,000	3,60,000	2,725	0
1,30,00	1,35,000	1,600	0	3,60,000	3,65,000	2,750	0
1,35,00	1,40,000	1,625	0	3,65,000	3,70,000	2,775	0
1,40,00	1,45,000	1,650	0	3,70,000	3,75,000	2,800	0
1,45,00	1,50,000	1,675	0	3,75,000	3,80,000	2,825	0
1,50,00	1,55,000	1,700	0	3,80,000	3,85,000	2,850	0
1,55,00	1,60,000	1,725	0	3,85,000	3,90,000	2,875	0
1,60,00	1,65,000	1,750	0	3,90,000	3,95,000	2,900	0

1,65,000	1,70,000	1,775	0	3,95,000	4,00,000	2,925	0
1,70,000	1,75,000	1,800	0	4,00,000	4,05,000	2,950	0
1,75,000	1,80,000	1,825	0	4,05,000	4,10,000	2,975	0
1,80,000	1,85,000	1,850	0	4,10,000		3,000	0

SCHEDULE II

FIXED FEES

Number		Proper fee
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 officer of land revenue by any person holding temporarily settled land under direct 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	One anna.

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 officer of revenue in relation to any suitor 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 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 Criminal Procedure Code arrest without warrant, and presented to any Criminal Court;
or when presented to a Civil, Criminal or Revenue Court, or to a Collector, or any 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 a

Eight annas.

	Court of the amount of compensation to be paid by a landlord to his tenant.	
	(c) When presented to a Chief Commissioner or other Chief Controlling 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.	One rupee.
	(d) When presented to a High Court.	Two rupees.

COMMENTS

The employees in industrial dispute of a collective nature are usually represented by their Unions before the Labour or Industrial Courts; they can also join, if they so desire, as individuals. When they come up before the High Court in a writ to impugn an order of such Courts, they claim the same relief and have the same cause of action. Thus, a single Court-fee alone would suffice; each of them is not expected to file a separate petition for the identical relief: Heavy Electricals Employees Union v. State Industrial Court A.I.R. 1976 Madh. Pra. 66.

Number		Proper fee
[1-A. 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.	Twelve annas in addition to any fee levied on the application under clause (a), clause (b), or clause (d) of article 1 of this Schedule.
2. Application for leave to sue as a pauper.	.....	Eight annas.

3. Application for leave to appeal as a pauper.	(a) When presented to a District Court. (b) When presented to a Commissioner or a High Court.	One rupee. Two rupees.
4. Complaint or memorandum of appeal in a suit to obtain possession under Act No. 16 of 1838, or [the Mamlatdars' Courts Act, 1876 (3 of 1876)].	.....	Eight annas.
5. Complaint or memorandum of appeal in a suit to establish or disprove a right of occupancy.		
[6. Bail-bond or other instrument of obligation given in pursuance of an order made by a Court or Magistrate under any section of the Code of Criminal Procedure, 1898 (5 of 1898), or the Code of Civil Procedure, 1908 (5 of 1908) and not otherwise provided for by this Act.]		Eight annas.

COMMENTS

A security bond executed under the Court's orders passed under O. 41, R. 5 or R. 6 of the C.P.Code in Forms 2 or 3, with necessary variations, of Appendix 'G' requires the Court-fee under Art. 6, Sch. II, in addition to the stamp duty under Art. 57 of the Stamp Act: *Label Art Press v. Indo European Machinery (Co.) (Pvt.) Ltd.* A.I.R. 1974 Del. 136.

7. Undertaking under section 49 of the Indian Divorce Act, 1869 (4 of 1869).		Eight annas.
8. <i>[Repealed by the Repealing and Amending Act, 1891 (12 of 1891)].</i>		
9. <i>[Repealed by the Repealing and Amending Act, 1891 (12 of 1891)].</i>		

10. Mukhtarnama or Vakalatnama	When presented for the conduct of any one case-	
	(a) to any Civil or Criminal Court other than a High Court, or to any Revenue Court, or to any Collector or	Eight annas.
	Magistrate, or other executive officer except such as are mentioned in clauses (b) and (c) of this number;	
	(b) to a Commissioner of Revenue, Circuit or Customs, or to any officer charged with the executive administration of a Division, not being the Chief Revenue or Executive Authority;	One rupee.
	(c) to a High Court, Chief Commissioner, Board of Revenue, or other Chief Controlling Revenue or Executive Authority.	Two rupees.
11. 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 a High Court, or to any Revenue Court or Executive Officer other than the High Court or Chief Controlling Revenue or Executive Authority;	Eight annas.
	(b) to a High Court or Chief Commissioner, or other Chief Controlling Executive or Revenue Authority.	Two rupees.

12. Caveat.

Five rupees.

COMMENTS

The Court-fee payable in case of a succession certificate is to be determined by the same principles in case of a probate: State of Gujarat v. Shantaben A.I.R. 1972 Guj. 108.

13. Application under Act No. 10 of 1859, section 26, or Bengal Act No. 6 of 1862, section 9, or, Bengal Act No. 8 of 1869, section 37.		
14. Petition in a suit under the Native Converts Marriage Dissolution Act, 1866 (21 of 1866).		Five rupees.
15. <i>[Repealed by the Code of Civil Procedure, 1908 (5 of 1908).]</i>		
16. <i>[Repealed by the Probate Administration Act, 1889 (6 of 1889).]</i>		
17. 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;		
(ii) to alter or cancel any entry in a register of the names of proprietors of revenue paying estates;		Ten rupees.
(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.		

COMMENTS

Where a plaintiff in a suit for partition and rendition of accounts was found to be in possession of a part of the property, held, it is to be valued for the purposes of Court-fee in accordance with Section 7(4)(b) read with Art. 17, Sch. II; no ad valorem Court-fee is required to be paid: S. Fauna Singh v. Kuldip Singh A.I.R. 1978 Del. 276.

A suit under O. 21, R. 103 of the pre-1976 amended Code of Civil Procedure is a statutory suit enabling the Court to set aside summary orders passed in execution; obviously it falls under Art. 17(i), Sch. II; even a prayer for possession would be unnecessary and superfluous and of no effect; no ad valorem Court-fee need be paid therefor: Mathura Prasad Missir v. Sukhdeo Rai A.I.R. 1976 Pat. 184.

The members of a Mohammadan family might live in commensality; yet they do not form a joint family as understood in Hindu Law. Thus, a Mohammadan suing for partition of a property standing in the name of another member of his family said to have been purchased with the family funds, held, has to pay ad valorem Court-fee on the value of his share claimed; and not the fixed Court-fee under Art. 17(vi), Sch. II: Mohammad Raza Khan v. Sahab Raza Khan A.I.R. 1976 Pat. 108.

Number	Proper fee
18. Application under section 326 of the Code of Civil Procedure 1908 (5 of 1908)	Ten rupees.
[19. Agreement in writing stating a question for the opinion of the Court under the Code of Civil Procedure, 1908 (5 of 1908).]	
20. Every petition under the Indian Divorce Act 1869 (4 of 1869), except petitions under section 44 of the same Act, and every	

memorandum of appeal under section 55 of the same Act.	
21. Plaint or memorandum of appeal under the Parsi Marriage and Divorce Act, 1865 (15 of 1865).	Twenty rupees.

[SCHEDULE III]

(See section 19-I)

FORM OF VALUATION (TO BE USED WITH SUCH MODIFICATIONS, IF ANY, AS MAY BE NECESSARY)

Re : Probate of
the Will of
and credits of
I

(or administration
of the property
, deceased.
solemnly affirm
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 that 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 value of.

ANNEXURE A

VALUATION OF THE MOVABLE AND IMMOVABLE PROPERTY OF DECEASED

	R S.	A .	P .
<p>Cash in the house and at the banks, household goods, wearing-apparel, books, plate, jewels, etc..... <i>(State estimated value according to best of Executor's or Administrator's belief)</i></p>			
<p>Property in Government securities transferable at the Public Debt Office..... <i>(State description and value at the price of the day; also interest separately, calculating it to the time of making the application)</i></p>			
<p>Immovable property, consisting of</p> <p><i>(State description, giving, in the case of houses, the assessed value, if any, and the number of years assessment the market-value is estimated at, and in the case of land, the area, the market-value and all rents that have accrued)</i></p>			
<p>Leasehold property</p> <p><i>(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 or the date of death all rents received or due since that date to the time of making the application)</i></p>			
<p>Property in public companies</p> <p><i>(State the particulars and the value calculated at the price of the day; also the interest separately calculating it to the time of making the application)</i></p>			
<p>Policy of insurance upon life, money lent out on mortgage and other securities, such as bonds, mortgages, bill, notes and other securities for money</p> <p><i>(State the amount of the whole; also the interest separately, calculating it to the time of making the application)</i></p>			
<p>Book debts</p> <p>..... (Other than bad)</p>			
<p>Stock-in-trade</p> <p>..... (State the estimated value, if any)</p>			

Other property not comprised under the foregoing heads
 (State the estimated value, if any)

OTAL ...

Deduct the amount shown in Annexure B not subject to duty

N

ET TOTAL ...

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ANNEXURE B

SCHEDULE OF DEBTS, ETC.

Amount of debts 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

OTAL ...

Rs.	A.	P.