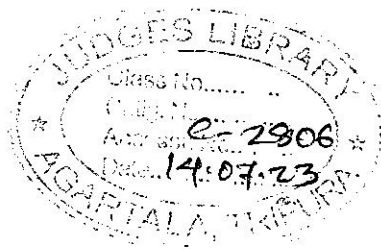


Book No. 16
Page No. 136



CONTENTS

Sections

Pages

CHAPTER I PRELIMINARY

1. Short title	3
Extent of Act	3
Commencement of Act	3
1-A. Definition of "Appropriate Government"	3
2. "Chief Controlling Revenue-authority" defined	4

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	4
4. Fees on documents filed, etc., in High Courts in their extraordinary jurisdiction	4
In their appellate jurisdiction	5
As Courts of reference and revision	5
5. Procedure in case of difference as to necessity or amount of fee ...	5

CHAPTER III FEES IN OTHER COURTS AND IN PUBLIC OFFICES

6. Fees on documents filed, etc., in Mufassal Courts or in public offices	5
7. Computation of fees payable in certain suits	6
(i) For money	6
(ii) For maintenance and annuities	6
(iii) For other moveable property having a market-value	6
(iv) In suits	6
(a) For moveable property of no market-value	6
(b) To enforce a right to share in joint family property	6
(c) For a declaratory decree and consequential relief	6
(d) For an injunction	6
(e) For easements	6
(f) For accounts	6
(v) For possession of land, houses and gardens	7

<i>Sections</i>	<i>Pages</i>
Proviso as to Bombay Presidency	7
(e) For houses and gardens	8
(vi) To enforce a right of pre-emption	8
(vii) For interest of assignee of land-revenue	8
(viii) To set aside an attachment	8
(ix) To redeem	8
To foreclose	8
(x) For specific performance	8
(xi) between landlord and tenant	8
8. Fee on memorandum of appeal against order relating to compensation	10
9. Power to ascertain net profits or market-value	10
10. Procedure where net profit or market-value wrongly estimated	11
11. Procedure in suits for mesne profits or account when amount decreed exceeds amount claimed	11
12. Decision of questions as to valuation	11
13. Refund of fee paid on memorandum of appeal	12
14. Refund of fee on application for review of judgment	12
15. Refund where Court reverses or modifies its former decision on ground of mistake	12
16. Refund of fee	13
17. Multifarious suits	13
18. Written examinations of complainants	13
19. Exemption of certain documents	13

CHAPTER III-A

PROBATES, LETTERS OF ADMINISTRATION AND CERTIFICATES OF ADMINISTRATION

19-A. Relief where too high a court-fee has been paid	15
19-B. Relief where debts due from a deceased person have been paid out his estate	16
19-C. Relief in case of several grants	16
19-D. Probates declared valid as to trust-property though not covered by court fee	16
19-E. Provision for case where too low a court fee has been paid on probates, etc	17

<i>Sections</i>	<i>Pages</i>
19-F. Administrator to give proper security before letters stamped under Section 19-E	17
19-G. Executors, etc., not paying full court-fee on probates, etc., within six months after discovery of under-payment	17
19-H. Notice of applications for probate or letters of administration to be given to Revenue-authorities; and procedure thereon	18
19-I. Payment of court-fees in respect of probates and letters of administration	19
19-J. Recovery of penalties, etc	19
19-K. Sections 6 and 28 not to apply to probates or letters of administration	19

CHAPTER IV PROCESS FEES

20. Rules as to costs of processes	19
Confirmation and publication of rules	20
21. Tables of process fees	20
22. Number of peons in District and subordinate Courts	20
Number of peons in Mofussil Small Cause Courts	20
23. Number of peons in Revenue Courts	20
24. Process served under this Chapter to be held to be process within meaning of Code of Civil Procedure	20

CHAPTER V OF THE MODE OF LEVYING FEES

25. Collection of fees by stamps	21
26. Stamps to be impressed or adhesive	21
27. Rules for supply, number, renewal and keeping accounts of stamps	21
28. Stamping documents inadvertently received	22
29. Amended document	22
30. Cancellation of stamp	22

CHAPTER VI MISCELLANEOUS

31. Repayment of fees paid on applications to Criminal Courts	22
32. Amendments of Act 8 of 1859 and Act 9 of 1869	22
33. Admission in criminal cases of documents for which proper fee has not been paid	23

<i>Sections</i>	<i>Pages</i>
34. Sale of Stamps	23
35. Power to reduce or remit fees	23
36. Saving of fees to certain officers of High Courts	23
SCHEDULE I — Ad valorem fees	24
Table of Rates of ad valorem Fees Leviable on the institution of suits	30
SCHEDULE II — Fixed Fees	38
SCHEDULE III — Form of Valuation (to be used with such Modifications, if any, as may be necessary)	43
ANNEXURE A — Valuation of the Moveable and Immoveable Property of Deceased	44
ANNEXURE B — Schedule of Debts, etc.	45

The Court Fees Act, 1870

[Act 7 of 1870]¹

[11th March, 1870]

Statement of Objects and Reasons.—The rates of stamp fees in Courts and offices established beyond the local limits of the ordinary original civil jurisdiction of the High Courts of Judicature at Fort William, Madras and Bombay, and in proceedings on the appellate side of such High Courts, were as fixed by Act XXVI of 1867, to a great extent tentative.

The experience gained of their working during the two years in which they have been in force, seems to be conclusive as to their repressive-effect on the general litigation of the country.

It is, therefore, thought expedient to make a general reduction in the rates now chargeable on the institution of civil suits, and to revert to the principle of maximum fee which obtained under the former law.

It is proposed also to reduce the valuation fixed by the existing law for the computation of the fee leviable on suits relating to land under temporary settlement or land exempt from the payment of revenue to the Government which is believed to be at least relatively excessive as compared with the valuation of permanently settled land; and to provide for the valuation of suits relating to mere parcels of land which, though forming part of estates under settlement, bear no specific allotment of any portion of the assessment of Government revenue on such estates, at the estimated selling price of such land, as was the rule in those cases under Act X of 1862.

The want of some fixed valuation applicable to certain classes on suits, as for example, suits instituted between landlord and tenant to recover a right of occupancy or enforce ejectment, or suits for maintenance or for an annuity the subject-matter of which though not absolutely indeterminable, is certainly not susceptible of ready determination, has given rise to much uncertainty and variety in

-
1. It has been declared inapplicable to proceedings before officers making a settlement, and in certain other cases under the Santhal Parganas Settlement Regulation (3 of 1872), S. 8, as amended by the Santhal Parganas Justice and Laws Regulation, 1899 (3 of 1899).

It has been extended to and brought into force in Dadra and Nagar Haveli by Reg. 6 of 1963, S. 2 and Sch. I (w.e.f. 1-7-1965), in Goa, Daman and Div by Reg. 11 of 1963, S. 3 and Sch. (w.e.f. 29-5-1964) and the U.T. of Lakshadweep by Reg. 8 of 1863, S. 3 and Sch. (w.e.f. 1-10-1967).

It has been amended in—

Ajmer-Merwara by Act 31 of 1930 (w.e.f. 25-7-1930);

Assam by Assam Acts 4 of 1922, 3 of 1932, 18 of 1947 and 8 of 1950;

Bengal by Bengal Acts 3 of 1898, 4 of 1922, 6 of 1922, 7 of 1935, 11 of 1935 and 3 of 1941;

Bihar by Bihar Act 17 of 1939;

Bihar and Orissa by B. & O. Act of 1922;

Bombay by Bombay Acts 2 of 1932 and 15 of 1943;

C.P. by C.P. Act 16 of 1935;

C.P. and Berar by C.P. and Berar Acts 9 of 1938, 16 of 1940, 9 of 1941, 5 of 1945 and 7 of 1948 and M.P. Acts 4 and 38 of 1950, 13 and 22 of 1951 and 9 of 1953;

Himachal Pradesh by H.P. Act 4 of 1952;

Madras by Madras Acts 5 of 1922 and 17 of 1945;

Orissa by Orissa Acts 5 of 1939 and 4 of 1945;

Punjab by Act 17 of 1887 and Punjab Acts 7 of 1922, 1 of 1942, E.P. Act 26 of 1949 and Pun. Act 31 of 1953; and

U.P. by U.P. Acts 12 of 1922, 3 of 1933, 2 of 1936, 19 of 1938, 9 of 1941, 14 of 1942, 8 of 1943, 5 of 1944, 5 of 1944 and 14 of 1948.

It has been repealed in part in partially excluded areas in Madras and Koraput by Madras Reg. 6 of 1940 and Orissa Reg. 7 of 1943, respectively.

the procedure adopted by the several Courts in such cases; and the amendment of the existing law in this respect is felt to be urgently called for.

In deference to the strong objections entertained by the local authorities in certain Provinces to the retention of the fee imposed on the presentation of certain petitions in the Criminal Courts, it is proposed to reduce the amount of such fee from one rupee to eight annas.

The uniform exaction of a fee of eight annas in the case of all petitions addressed to a Revenue Officer or a Magistrate, works harshly in its application to such communications when presented by persons having dealings or transactions with the Government in relation to such transactions. Equitable considerations require that petitions of this kind should be excepted from the operation of the general rule, and the Bill makes suitable provision for such cases.

The ad valorem fee now chargeable on summary suits instituted under Act XVI of 1838 and the Bombay Act (5 of 1864) is represented as working unsatisfactorily, and the substitution of a fixed rate is recommended.

It is to be observed that an award in such cases is liable to be set aside by a judgment passed in regard to the same matter in a regular suit; hence it appears more equitable to treat these summary suits as miscellaneous applications and to subject them to a similar fixed institution fee.

As the bill provides for a considerable reduction of the fees heretofore chargeable on civil suits of small amount, it seems unnecessary to maintain the present distinction between the Courts of Cantonment Joint Magistrates and other Civil Courts in respect of the amount of fee leviable on the institution of such suits.

It is proposed also to exempt suits instituted in a Military Court of Requests from the payment of any fee. The constitution of such Courts is peculiar; they form no part of the regular machinery employed in the general administration of justice, the present measure therefore is inapplicable to them. Moreover, the suitor in such Courts is placed at this disadvantage as compared with suitors in the ordinary Civil Courts that, although he may gain his case, he is unable to recover the costs which he has incurred in prosecuting his claim; hence the incidence of the taxation imposed by the levy of an institution fee in such cases is inequitable.

Suits for the restitution of wives, which are of common occurrence in the Punjab are held to be somewhat excessively taxed under the present law, which prescribes that in suits the money value of the subject-matter of which cannot be estimated, a fixed fee of Rs. 10 shall be levied; the Bill substitutes for that rate in such cases a special fee of Rs. 5.

The clause in Act XXVI of 1867, exempting Advocates of a High Court from the obligation of presenting to any Court a written authority empowering them to act in any case pending in such Court is excluded from the Bill. Such a provision appears to be beyond the scope of an enactment for regulating the levy of Court-fees. It is moreover, open to the objection that it conflicts with Section 18 of the Civil Procedure Code, and consequently creates some doubt as to the intention of the Legislature.

As some measures of compensation for the loss of revenue which is expected to result from the general reduction of fees, it is proposed to discontinue the refund of any portion of the amount, levied on the first institution of suits, and also to raise the fees heretofore chargeable on probates and letters of administration granted under the Indian Succession Act, and on certificates issued under Act XXVII of 1860, to the ad valorem rates leviable under the English law in like cases.

The abolition of refunds is justified by the consideration that for all practical purposes in the majority of cases, the plaintiff, whose suit has not gone beyond the stage at which under the present law he is entitled to recover a moiety of the institution fee, has gained as much through the Court's agency as the suitor whose case has proceeded to a decision, and that, therefore, on the principle on which all Court-fees are adjusted, the former should contribute in equal proportion with the latter to the maintenance of the Courts from whose action both derive an equal benefit.

In lieu of the existing rates of process-fees, which vary according to the distance of the Court by which the processes are issued from the place where they are to be served or executed, it is proposed to levy, by means of stamps, a uniform rate in all cases. All suitors will thus be required to contribute in equal proportion to the maintenance of the establishment employed in the serving of processes, without reference to the length of time occupied in each service and the consequent amount of work rendered on behalf of each person at whose instance any process is served or executed.

Such a provision is in accordance with the modern system under which the charges in the Postal and Electric and Telegraph Departments are regulated, and is also more equitable to the general community.

The incorporation of the High Court-Fees Act (XV of 1868) with and the transfer of so much of the provisions of the Parsi Marriage and Divorce Act, 1865, the Native Converts' marriage Dissolution Act, 1866, the Punjab Tenancy Act, 1868, the Indian Divorce Act, and the Indian Income-tax Act, as relate to the levy of stamp fees in judicial proceedings, to the present Bill appear to be conducive to public convenience, as the whole of the existing law relative to fees leviable in all Courts of justice will thus be contained in one enactment.

With the same object this Bill purports to effect a complete re-arrangement of the provisions of the existing law on this subject, a similar classification of instruments chargeable with Court-fees to that which obtains in the General Stamp Act having been adopted, and the rules for determining the value of the subject-matter of certain suits being transferred from the Schedule where they are to be found in Act XXVI of 1867 to the body of the proposed Act.

Lastly, that for the future there may be no confusion between stamp-revenue proper and the revenue derived from what have heretofore been termed judicial stamps the proceeds of the proposed enactment are to be designated Court-fees, and the Bill is entitled accordingly.

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 ²[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.

CASE LAW ► Levy of fees.—The fees must have relation to the administration of civil justice. While levying fees the appropriate Legislature is competent to take into account all relevant factors, the value of the subject-matter of the dispute, the various steps necessary in the prosecution of a suit or matter, the entire cost of the upkeep of courts and officers administering civil justice, the vexatious nature of a certain type of litigation and other relevant matters.

It is for the State to establish that what has been levied is court-fees properly so called and if there is any enhancement the State must justify the enhancement, *Secy. Govt. of Madras v. Zenith Lamp & Electrical Ltd.*, (1973) 1 SCC 162, 163, 164 : 1973 SCC (Tax) 203.

³[**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

2. Subs. for "Part B States" by the Adaptation of Laws (No. 2) Order, 1956 (w.r.e.f. 1-11-1956).

3. Ins. by A.O. 1937 (w.e.f. 1-4-1937).

Government, that Government, and in relation to any other fees or stamp, the State Government.]

2. “Chief Controlling Revenue-authority” defined.—⁴[* * *].

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 ⁵[the ⁶[High Courts other than those of Kerala, Mysore and Rajasthan],

Or chargeable in each of such Courts under No. II of the First, and Nos. 7, 12, 14, ⁷[* * *] 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 ⁸presidency-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 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;

4. S. 2 relating to repeal of enactments was *omitted* by Act 14 of 1870 (w.e.f. 5-4-1870). A section defining “Chief Controlling Revenue-authority” *ins.* Act 10 of 1901, S. 2 (w.e.f. 25-10-1901), and was slightly amended by Act 24 of 1917 (w.e.f. 27-9-1917). For the definition of the “Chief Controlling Revenue-authority” *see* now the General Clauses Act, 1897 (10 of 1897), S. 3(10).

S. 2 *omitted* by A.O. 1937 (w.e.f. 1-4-1937) as in force elsewhere than in Bengal. In that Province the section *subs.* by the Court-fees (Bengal Amendment) Act, 1935 (Ben. 7 of 1935), S. 3, contains definitions of “appeal”, “Chief Controlling Revenue-authority”, “Collector” and “Suit”.

Prior to repeal Section 2 read as:

“2. “Chief Controlling Revenue-authority” *defined.*—In this Act, unless there is anything repugnant in the subject or context, “Chief Controlling Revenue-authority” means—

- (a) in the Presidency of Fort St. George the Presidency of Fort William in Bengal and the territories respectively under the administration of the Lieutenant-Governors of Bihar and Orissa and the North-Western Provinces and the Chief Commissioner of Oudh—the Board of Revenue;
- (b) in the Presidency of Bombay, outside Sindh and the limits of the town of Bombay—a Revenue Commissioner;
- (c) in Sindh—the Commissioner;
- (d) in the Punjab and Burma, including Upper Burma—the Financial Commissioner; and
- (e) elsewhere—the Local Government or such officer as the Local Government may, by notification in the official Gazette, appoint in this behalf.”

5. *Subs.* for “the Courts which High Courts for the purposes of the Government of India Act, 1935” by A.O. 1950 (w.e.f. 26-1-1950).

6. *Subs.* for “High Courts, for Part A States” by the Adaptation of Laws (No. 2) Order, 1956 (w.e.f. 1-11-1956).

7. The number “16” *omitted* by Act 12 of 1891 (w.e.f. 21-3-1891).

8. *See* the Presidency Small Cause Courts Act, 1882 (15 of 1882), Ch. X.

in their appellate jurisdiction.—or in the exercise of its jurisdiction as regards appeals from the ⁹[judgments (other than judgments passed in the exercise of ordinary original civil jurisdiction of the Court) or 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 its superintendence;

as Courts of reference and revision.—or in the exercise of its jurisdiction as 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 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.

CASE LAW ► High Court order.—Decision made by Judge of High Court under Section 5 is final. It must be shown that such Judge had been appointed either generally or specifically to act under Section 5, *Sathappa Chettiar v. Ramanathan Chettiar*, AIR 1958 SC 245.

► Hearing of dispute.—Defendant need not be heard when dispute is still between the plaintiff and Registry, *Sathappa Chettiar v. Ramanathan Chettiar*, AIR 1958 SC 245.

CHAPTER III

FEES IN OTHER COURTS AND IN PUBLIC OFFICES

6. Fees on documents filed, etc., in Mufassal 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.

9. Subs. for "judgment of two" by Act 19 of 1922, S. 2 (w.e.f. 3-10-1922).

CASE LAW ► Deficiency in court fee.—Deficiency in court fee in respect of plaint can be made good during the appellate proceedings, *Tajender Singh Ghambhir v. Gurpreet Singh*, (2014) 10 SCC 702.

It is the duty of court to determine as to whether or not court fee paid on plaint is deficient. On finding court fee to be deficient, court must first grant time to plaintiff to pay the deficient court fee. If despite the said order of court the deficient court fee is not paid, it is only then the consequence as provided in Sections 6(2) and (3), CF Act must follow, *Tajender Singh Ghambhir v. Gurpreet Singh*, (2014) 10 SCC 702.

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:—

(i) **for money.**—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;

(ii) **for maintenance and annuities.**—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;

(iii) **for other moveable property having a market-value.**—In suits for moveable 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 an 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 ¹⁰[* * *];

10. The words “and the provisions of the Court of Civil Procedure, S. 31, shall apply as if, for the word ‘claim’, the words ‘relief sought’ were substituted” omitted by Act 12 of 1891, S. 2(i) and Sch. I (w.e.f. 21-3-1891).

(v) **for possession of land, 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—

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 Collector's 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 there from—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 abovementioned—the market-value of the land;

Proviso as to Bombay Presidency.—Provided that, in the ¹¹territories subject to the 2 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—sum computed under paragraph (1) or paragraph (2) of this proviso,

11. See Para 8 of the A.O. 1937. In view of this provision the expression "Governor of Bombay in Council" has been left unmodified.

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;

(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 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;

(viii) **to set aside an attachment.**—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;

(ix) **to redeem.**—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;

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

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

(b) or 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) **between landlord and tenant.**—In the following suits between landlord and tenant:—

(a) for the delivery by a tenant of the counterpart of lease,

(b) to enhance the rent of a tenant having a right of occupancy,

(c) for the delivery by a landlord of a lease,

¹²[(cc) for the recovery of immoveable 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 ¹³[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 ¹⁴[immoveable property] to which the suit refers, payable for the year next before the date of presenting the plaint.

CASE LAW ► Suit for declaratory relief.—Court fees for suit for declaratory relief with consequential relief in respect of agricultural lands would have to be calculated in reference to averments in plaint in terms of Section 7(iv)(c) r/w Section 7(v) and not ad valorem court fee on market value. If suit would have been only for declaratory decree without consequential relief, Article 17(iii) of Sch. II would have been applicable, *Suhrid Singh v. Randhir Singh*, (2010) 12 SCC 112.

► **Decree of recovery of possession.**—For obtaining decree of recovery of possession, court fees are required to be paid according to subject-matter of suit, *Biswanath Agarwalla v. Sabitri Bera*, (2009) 15 SCC 693.

► **Valuation of suit.**—Valuation of suit made by plaintiff according to his own estimation of the relief claimed by him has to be accepted by court unless it is arbitrary, unreasonable and deliberately underestimated, *Tara Devi v. Sri Thakur Radha Krishna Maharaj*, (1987) 4 SCC 69.

► **Suits Valuation Act.**—If the suit were to be instituted in a court to which the Suits Valuation Act and the Court Fees Act would apply the value of the suit both for the purposes of jurisdiction and court fee will be the amount of rent payable during the preceding 12 months, *Maulavi Abdur Rub Firoze Ahmed & Co. v. Jay Krishna Arora*, (1976) 1 SCC 295.

► **Computation of fees payable in suits covered by the several sub-sections.**—If the scheme laid down for the computation of fees payable in suits covered by the several sub-sections of Section 7 is considered, it would be clear that, in respect of suits falling under sub-section (iv), a departure has been made and liberty has been given to the plaintiff to value his claim for the purposes of court-fees. The theoretical basis of this provision appears to be that in cases in which the plaintiff is given the option to value his claim. It is really difficult to value the claim with any precision or definiteness.

In suits falling under Section 7(iv)(b) the amount stated by the plaintiff as the value of his claim for partition has ordinarily to be accepted by the court in computing the court-fees payable in respect of the said relief, *Sathappa Chettiar v. Ramanathan Chettiar*, 1958 SCR 1024, 1036 : AIR 1958 SC 245, 251, 252.

► **Consequential relief.**—While the court fee payable on a plaint is certainly to be decided on the basis of the allegation and the prayer in the plaint and the question whether the plaintiff's suit will have to

12. *Ins.* by Act 6 of 1905, S. 2(1) (w.e.f. 29-9-1905).

13. *Subs.* for "land" by Act 6 of 1905, S. 2(2) (w.e.f. 29-9-1905).

14. *Subs.* for "land" by Act 6 of 1905, S. 2(2) (w.e.f. 29-9-1905).

fail for failure to ask for consequential relief is of no concern to the Court at that stage, the Court in deciding the question of court fee should look into the allegations in the plaint to see what is the substantive relief that is asked for, *Shamsher Singh v. Rajinder Prasad*, (1973) 2 SCC 524, 527, 528.

► **Correct valuation.**—The Court is not bound by the valuation put by the plaintiff. It can revise the same and determine correct valuation, *Industrial Cooperative Bank Ltd. v. Bhubaneswar Barthakur*, AIR 1983 Gau 71.

► **Arbitration agreement.**—While dealing with petition for appointment of arbitrator by court, court must consider nature of agreement so as to decide whether document required stamp duty and if so whether it was duly stamped, *Black Pearl Hotels (P) Ltd. v. Planet M. Retail Ltd.*, (2017) 4 SCC 498 : (2017) 2 SCC (Civ) 571.

► **Ad valorem court fee.**—In a suit seeking declaration of registered partition deed as null and void and permanent injunction, plaintiff party to partition deed is liable to pay and affix ad valorem court fee under Section 7(iv)(c) of the Court Fees Act, *Anil Tripathi v. Urmila Tripathi*, 2016 SCC OnLine MP 8002 : (2016) 3 MP LJ 257 (MP).

When the sale deed is challenged by the plaintiff in possession of the suit property as void and the plaintiff is not a party to the sale deed nor he is the representative-in-interest of the person bound by the sale deed then Section 7(iv)(c) of the Court Fees Act will not be attracted and plaintiff is not required to pay the ad valorem court fee, *Vijay Kumar v. Vinay Kumar*, 2015 SCC OnLine MP 7463 : (2016) 3 MP LJ 499 (MP).

► **Valuation of court fees.**—Market value of immovable property involved in litigation might have its relevance depending on nature of relief claimed but, ultimately, valuation of any particular suit has to be decided primarily with reference to relief/reliefs claimed. It remains trite that it is nature of relief claimed in plaint which is decisive of question of suit valuation. As a necessary corollary, market value does not become decisive of suit valuation merely because an immovable property is subject-matter of litigation, *Bharat Bhushan Gupta v. Pratap Narain Verma*, (2022) 8 SCC 333.

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 ¹⁵acquisition of land for public purposes, shall be computed according to the difference between the amount awarded and the amount claimed by the appellant.

CASE LAW ► Requisitioning of property.—‘Requisitioning of property’ under the Requisitioning and Acquisition of Immovable Property Act, 1952 also amounts to ‘acquisition’ within the meaning of Section 8, *C.G. Ghanshamdas v. Collector of Madras*, (1986) 4 SCC 305.

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

15. See now the Land Acquisition Act, 1894 (1 of 1894). Act 1 of 1894 repealed by Act 30 of 2013, S. 114 (w.e.f. 1-1-2014).

him to make such local or other investigation as may be necessary, and to report thereon to the Court.

10. Procedure where net profit 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.

(iii) ¹⁶[* * *]

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.

CASE LAW ► Arbitrary valuation.—It is the substance of relief sought that is important, not the form. Court must begin with assumption that averments in plaint are correct, but can interfere with an arbitrary valuation having no basis at all. Defence in written statement may or may not be relevant. Further held, court

16. Omitted by Act 12 of 1891, S. 2(1) (w.e.f. 21-3-1891). Prior to omission it read as:

“(iii) Section 180 of the Code of Civil Procedure shall be construed as if the words ‘the market-value of any property or’ were inserted after the word ‘ascertaining’, and as if the words ‘or annul net profits’ were inserted after the word ‘damages’.”

orders regarding court fees should not be read in isolation, *Kamleshwar Kishore Singh v. Paras Nath Singh*, (2002) 1 SCC 304.

► **Finality of order.**—The finality declared by Section 12 of the Court Fees Act means that the parties cannot impugn such a decision by preferring an appeal but that it does not confer on such decisions a complete immunity from examination in a higher court. In other words, Section 12 when it says that such a decision shall be final between the parties only makes the decision of the Court on a question of court-fee non-appealable and places it on same footing as other interlocutory non-appealable orders under the Code and it does no more than that. *Nemichand v. Edward Mills Co. Ltd.*, 1953 SCR 197, 204-05, 206, 207, 208 : AIR 1953 SC 28, 31, 32 : (1953) 1 Mad LJ 117.

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 ¹⁷Code of Civil Procedure, is ordered to be received, or if a suit is remanded in appeal, on any of the grounds mentioned in ¹⁸Section 351 of the same Code, for a second decision by the lower Court, the Appellate Court shall grant to the appellant a certificate, authorizing 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 authorize 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.

CASE LAW ► Refund of fee.—Court fee paid on memorandum of appeals in High Court and Supreme Court by landowners involved in land acquisition proceedings in question. Directed to be refunded where matter is remanded to court below (i.e. Reference Court) for fresh adjudication on merits, *Surender Singh v. State of Haryana*, (2018) 3 SCC 278.

14. Refund of fee on application for review of judgment.—Where an ¹⁹application 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 applicant's laches, may, in its discretion, grant him a certificate authorizing 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 ²⁰such 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

17. See now the Code of Civil Procedure, 1908 (5 of 1908).

18. This reference should now be read as applying to the corresponding provision of Act 5 of 1908, i.e., Order XLI, Rule 23 of the First Schedule.

19. As to application for revive of judgment, see the Code of Civil Procedure, 1908 (5 of 1908), S. 114 and Order XLVII of the First Schedule.

20. See Sch. I, Nos. 4 and 5, *infra*.

paid on the ²¹[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.

²²[**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 the plaintiff shall be entitled to a certificate from the court authorizing him to receive back from the Collector, the full amount of the fee paid in respect of such plaint.]

CASE LAW ► Lack of Jurisdiction.—When suit dismissed on ground of lack of jurisdiction due to availability of alternate remedy of arbitration, order does not meet requirements of Section 89, Civil Procedure Code. Petitioner is not entitled to invoke provisions of Section 16 of the Court Fees Act, 1870, *Shriji Ware House v. M.P. State Civil Supplies Corpn. Ltd.*, 2016 SCC OnLine MP 2128 : (2016) 3 MP LJ 655 (MP).

17. Multifarious suits.—Where a suit embraces two or more distinct subjects, the plaint or memorandum of appeal shall be chargeable with the aggregating 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 ²³Code of Civil Procedure, Section 9.

CASE LAW ► Possession of the demised premises.—It is now well settled that if the plaintiff seeks possession of the demised premises from the erstwhile tenant, court fee payable would not be on the market value of the suit property but on the basis of the valuation of the premises computed on the basis of 12 months' rent as it would not be a suit simpliciter on title against a rank trespasser. Only in the latter type of suits that the market value would be the valuation for the purpose of court fees, *Raptakos Brett & Co. Ltd. v. Ganesh Property*, (1998) 7 SCC 184.

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:—

21. Subs. for "plaint or memorandum, of appeal" by Act 20 of 1870, S. 1 (w.e.f. 5-7-1870).

22. Ins. by Act 46 of 1999, S. 34 (w.e.f. 1-7-2002). Old S. 16 was repealed by Act 5 of 1908, S. 156 and Sch V (w.e.f. 1-1-1909).

23. See now the Code of Civil Procedure, 1908 (5 of 1908).

- (i) Power-of-attorney to institute or defend a suit when executed ²⁴[by a member of any of the Armed Forces of the Union] not in civil employment.
- (ii) ²⁵[* * *]
- (iii) Written statements called for by the Court after the first hearing of a suit.
- (iv) ²⁶[* * *]
- (v) Plaints in suits tried by ²⁷Village 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, ²⁸[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.

24. Subs. for "by an officer, warrant-officer, non-commissioned officer or private of Her Majesty's army" by the A.O. 1950 (w.e.f. 26-1-1950).

25. Omitted by Act 12 of 1891, S. 2(1) and Sch. I (w.e.f. 21-3-1891). Prior to omission it read as:
 "(ii) Declarations mentioned in section one hundred and eighteen and section one hundred and sixty-four of the Code of Civil Procedure."

26. Omitted by Act 13 of 1889. Prior to omission it read as:
 "(iv) Plaint presented to a Military Court of Requests and petition for execution of a degree of such Court."

27. See the Madras Village Court Act, 1889 (Mad. 1 of 1889).

28. Subs. for "and certificate mentioned in the First Schedule to this Act annexed, No. 12" by Act 7 of 1889, S. 13(2) (1-5-1889).

- (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 ²⁹Heads of Villages or the ³⁰Village 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 ³¹Act 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 ³²acquisition of property for public purposes.
- (xxiii) Petitions presented to the Special Commissioner appointed under ³³Bengal Act No. 2 of 1869 (to ascertain, regulate and record certain tenures in Chota Nagpur).
- (xxiv) ³⁴[Petitions under the Indian Christian Marriage Act, 1872, Sections 45 and 48].

³⁵[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 ³⁶[for the local area] in which the probate or letters has or have been granted,

29. See Madras Regulation 11 of 1816 and 4 of 1821, S. 6.

30. See Bombay Village Police Act, 1867 (Bom. 8 of 1867), Ss. 14, 15 and 16.

31. The Bengal Chaukidari Act, 1856.

32. See now the Land Acquisition Act, 1894 (1 of 1894). Act 1 of 1894 *repealed* by Act 30 of 2013, S. 114 (w.e.f. 1-1-2014).

33. The Chota Nagpur Tenures Act, 1869.

34. Subs. for "Petitions under the 14th and 15th of Victoria, Ch. 40 (an Act for marriages in India), S. 5, or under Act No. 5 of 1852, S. 9" by Act 15 of 1872, S. 2 (w.e.f. 18-7-1872).

35. Chapter III-A *ins.* by Act 13 of 1875, S. 6 (w.e.f. 15-3-1875).

36. Subs. for "of the Province" by Act 10 of 1901, S. 3(1) (w.e.f. 11-10-1901).

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 his estate.—Whenever it is proved to the satisfaction of such Authority that an executor 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 occasion 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.—Whenever³⁷[* * *] 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 moveable or immoveable property whereof or whereto the deceased

37. The word "such" omitted Act 12 of 1891, S. 2(1) (w.e.f. 21-3-1891).

was possessed or entitled, either wholly or partially as a trustee, notwithstanding the amount or value of the estate in respect to 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 court-fee thereon, the Chief Controlling Revenue-authority ³⁸[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 dully 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 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 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.

³⁹19-G. Executors, etc., not paying full court-fee on probates, etc., within six months after discovery of under-payment.—Where too low 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 ⁴⁰[* * *] 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

38. Subs. for "of the Province" by Act 10 of 1901, S. 3(1) (w.e.f. 11-10-1901).

39. As to recovery of penalties or forfeitures under S. 19-G, see S. 19-J, *infra*.

40. The words and figures "after the 1st day of April, 1875, or" omitted by Act 12 of 1891, S. 2(1).

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 rupees per cent, on the amount of the sum wanting to make up the proper court-fee.

⁴¹[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 ⁴²[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 underestimated the value of the property of the deceased, the Collector may, if he thinks fit, require that 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 ⁴³Indian 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 (where 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

41. *Ins.* by Act 11 of 1899, S. 2 (w.e.f. 10-3-1899).

42. *Subs.* for "of the Provinces" by Act 10 of 1901, S. 3(2) (w.e.f. 11-10-1901).

43. *See now* Indian Succession Act, 1925 (39 of 1925).

evidence 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).]

⁴⁴[**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).]

⁴⁵[**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 was an arrear of land-revenue by any Collector ⁴⁶[* * *].

(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.]

⁴⁷[**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 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 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

44. *Ins.* by Act 11 of 1899, S. 2 (w.e.f. 10-3-1899).

45. *Ins.* by Act 11 of 1899, S. 2 (w.e.f. 10-3-1899).

46. The words "in any part of British India" *rep.* by the A.O. 1948 (w.e.f. 23-3-1948).

47. *Ins.* by Act 11 of 1899, S. 2 (w.e.f. 10-3-1899).

- (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 ⁴⁸[* * *], be published in the Official Gazette, and shall there-upon 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 ⁴⁹[* * *], 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 purpose 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 Courts of Judicature)⁵⁰ 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, ⁵¹[* * *] 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 Code of Civil Procedure.—⁵²[* * *].

48. The words "and sanctioned by the Governor General of India in Council" omitted by Act 38 of 1920, S. 2 and Sch. I (w.e.f. 14-9-1920).

49. The words "and the Governor General of India in Council" omitted by Act 38 of 1920, S. 2 and Sch. I (w.e.f. 14-9-1920).

50. The reference to Act 11 of 1865 should now be read as referring to the Provincial Small Cause Courts Act, 1887 (9 of 1887); see S. 2(3) of that Act.

51. The words "and the Governor General of India in Council" omitted by Act 38 of 1920, S. 2 and Sch. I (w.e.f. 14-9-1920).

52. Omitted by Act 12 of 1891, S. 2 and Sch. 1 (w.e.f. 21-3-1891). Prior to omission it read as:
 "24. Process served under this Chapter to be held to be process within meaning of Code of Civil Procedure.—Every process saved or executed under this chapter shall be held to be process within the meaning of section one hundred and eighty-eight of the Code of Civil Procedure, and of section two of Act No. XXIII of 1861 (to amend Act VIII of 1859)."

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 ⁵³[appropriate Government] may, by notification in the Official Gazette, from time to time direct⁵⁴.

STATE AMENDMENTS

Union Territory of Jammu and Kashmir.—In its application to the Union Territory of Jammu and Kashmir, Section 26 shall be numbered as sub-section (1) thereof, and after sub-section (1) so renumbered *insert* the following sub-section, namely:—

‘(2) For the purposes of sub-section (1), and Section 25, “stamp” means any mark, seal or endorsement by any agency or person duly authorised by the Appropriate Government, and includes an adhesive or impressed stamp, for the purposes of court fee chargeable under this Act.

Explanation.—“impressed stamp” includes impression by a franking machine or another machine, or a unique number generated by e-stamping or similar software, as the Appropriate Government may, by notification in the official Gazette, specify.’ [Vide S.O. 1123(E), dated 18-3-2020 (w.e.f. 18-3-2020)].

Union Territory of Ladakh.—In its application to the Union Territory of Ladakh, Section 26 shall be numbered as sub-section (1) thereof, and after sub-section (1) so renumbered *insert* the following sub-section, namely:—

‘(2) For the purposes of sub-section (1), and Section 25, “stamp” means any mark, seal or endorsement by any agency or person duly authorised by the Appropriate Government, and includes an adhesive or impressed stamp, for the purposes of court fee chargeable under this Act.

Explanation.—The expression “impressed stamp” includes impression by a franking machine or another machine, or a unique number generated by e-stamping or similar software, as the Appropriate Government may, by notification in the official Gazette, specify.’ [Vide S.O. 3774(E), dated 23-10-2020]

27. Rules for supply, number, renewal and keeping accounts of stamps.—The ⁵⁵[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.

53. Subs. for “L.G.” by the A.O. 1937 (w.e.f. 1-4-1937).

54. For rules as the levy of court-fees by adhesive and impressed stamps, see Gazette of India, 1883, Pt. I, p. 189.

55. Subs. for “L.G.” by the A.O. 1937 (w.e.f. 1-4-1937).

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.—⁵⁶[* * *].

32. Amendments of Act 8 of 1859 and Act 9 of 1869.—⁵⁷[* * *].

56. Omitted by Act 18 of 1923, S. 163 (w.e.f. 2-4-1923). Prior to omission it read as:

“31. *Repayment of fees paid on applications to Criminal Courts.*—(i) Whenever an application or petition containing a complaint or charge of an offence, other than an offence for which Police Officers may arrest without warrant, is presented to a Criminal Court, the Court, if it convict the accused person, shall, in addition to the penalty imposed upon him, order him to repay to the complainant the fees paid on such application or petition.

(ii) In the case mentioned in section eighteen, the Court, if it convict the accused person, shall, in addition to the penalty imposed upon him, order him to repay to the complainant the fees, if any, paid by the letter of the examination.

(iii) When the complainant has paid fees for serving process in either of the cases mentioned in the first and second paragraphs of this section, the Court, if it convict the accused person, shall, in addition to the penalty imposed upon him, order him to repay such fees to the complainant.

(iv) All fees ordered to be repaid under this section may be recovered as if they were fines imposed by the Court.”

57. Omitted by the Amending Act, 1891 (12 of 1891) S. 2 and Sch. I (w.e.f. 21-3-1891). Prior to omission it read as:

“32. *Amendments of Act 8 of 1859 and Act 9 of 1869.*—The Code of Civil Procedure, sections three hundred and eight and three hundred and nine, shall be read as if, for the words ‘stamp-duty’ and ‘stamps,’ the words and figures ‘fees chargeable under the Court Fees’ Act, 1870,’ were substituted: section three hundred and seventy-one of the same Code shall be read as if, for the words ‘a stamp of value,’ the words ‘the payment of fees,’ were substituted; and section three hundred and seventy-

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.

⁵⁸**34. Sale of Stamps.**—(1) The ⁵⁹[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.

(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 ⁶⁰[appropriate Government] may, from time to time by notification in the Official Gazette, reduce or remit, in the whole or in any part of ⁶¹[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 applied 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.

three of the same code shall be read as if, for the words 'on a stamp paper of the value,' the words 'and shall be chargeable with the fees,' were substituted; and as if, for the words 'for the stamps,' the words 'the fees,' were substituted.

And the Indian Income Tax Act, section twenty shall be read as if, for the words 'the value of the said stamps,' the words 'the fees on the petition,' were substituted."

58. Subs. by Act 12 of 1891, S. 3 and Sch. II (w.e.f. 21-3-1891).

59. Subs. for "L.G." by the A.O. 1937 (w.e.f. 1-4-1937).

60. Subs. for "L.G." by the A.O. 1937 (w.e.f. 1-4-1937).

61. Subs. for "British India" by Act 38 of 1920, S. 2 and Sch. I (w.e.f. 14-9-1920).

SCHEDULE I

AD VALOREM FEES*

Number		Proper fee
1. ⁶² Plaint, ⁶³ [written statement pleading a set-off or counter-claim] or memorandum of appeal (not otherwise provided for in this Act) ⁶⁴ [or of cross-objection presented to any Civil or Revenue Court except those mentioned in Section 3.	When the amount or value of the subject-matter in dispute does not exceed five rupees.	Six 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.	Six annas.
	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.	Twelve annas.
	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.	Five rupees.
	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.	Ten rupees.
	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.	Fifteen rupees.
	When such amount or value exceeds twenty thousand rupees, for every one thousand rupees, or part thereof, in excess of twenty thousand rupees, up to thirty thousand rupees.	Twenty 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.

* For rates applicable in the States and U.T. see State Amendments in the respective State Gazette.—*Publisher*

62. To ascertain the proper fee leviable on the institution of a suit, see the table annexed to this Schedule.

63. Ins. by Act 5 of 1908, S. 155 and Sch. IV (w.e.f. 1-1-1909).

64. Ins. by Act 5 of 1908, S. 155 and Sch. IV (w.e.f. 1-1-1909).

Number		Proper fee
1. <i>Plaint, etc. (contd.)</i>	<p>When such amount or value exceeds fifty thousand rupees, for every five thousand rupees, or part thereof, in excess of fifty thousand rupees:</p> <p>Provided that the maximum fee leviable on a plaint or memorandum of appeal shall be three thousand rupees.</p>	Twenty-five rupees.
2. <i>Plaint</i> ⁶⁵ [* * *] in a suit for possession under the ⁶⁶ [Specific Relief Act, 1877*, Section 9].		A fee of one-half the amount prescribed in the foregoing scale.
3. [<i>Repealed by the Indian Registration Act, 1871 (8 of 1871).</i>]		
4. Application for review of judgment ⁶⁷ , 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 ⁶⁸ , 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.

65. The words "or memorandum of appeal" omitted by Act 20 of 1870, S. 1 (w.e.f. 5-7-1870).

66. Subs. for "Act No. 14 of 1859 (to provide for the limitation of suits)" by Act 12 of 1891, S. 3 and Sch. II (w.e.f. 21-3-1891).

* Now see the Specific Relief Act, 1963 (47 of 1963).

67. As to application for review of judgment, see the Code of Civil Procedure, 1908 (5 of 1908) (w.e.f. 1-1-1909).

68. As to application for review of judgment, see the Code of Civil Procedure, 1908 (5 of 1908) (w.e.f. 1-1-1909).

Number		Proper fee
7. Copy of a decree or order having the force of a decree.	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—	
	(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 of value exceed fifty rupees.	One rupee.
8. Copy of any document liable to stamp-duty under the ⁶⁹ Indian Stamp Act, 1879 (1 of 1879), when left by any party to a suit or proceeding in place of the original withdrawn.	When such decree or order is made by a High Court.	Four rupees.
	(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 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.	For every three hundred and sixty words or fraction of three hundred and sixty words.	Eight annas.
	10. ⁷⁰ [* * *]	

69. See now the Indian Stamp Act, 1899 (2 of 1899).

70. Omitted by the Guardians and Wards Act, 1890 (8 of 1890). Prior to omission it read as

10. Certificate of ad-ministration granted under Act No. XL of 1858 (for making better provision for the care of the persons and property of minors in the Presidency of Fort William in Bengal), or under Act No. XX of 1864 (for making better provision for care of the persons and property of minors in the Presidency of Bombay).

If the amount or value of the property in respect to which such certificate is granted does not exceed five hundred rupees

Five rupees

If such amount or value exceeds five hundred rupees but not one thousand rupees

ten rupees

And for every one thousand rupees, or part thereof, in excess of one thousand rupees

Five rupees"

Number		Proper fee
⁷¹ [11. Probate of a will or letters of administration with or without will annexed. 11. Probate (<i>contd.</i>)	⁷² [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 then thousand rupees. When such amount or value exceeds ten thousand rupees, but does not exceed fifty thousand rupees. When such amount or value exceeds fifty thousand rupees: 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. VIII 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 payable in respect of the latter grant shall be reduced by the amount of the fee paid in respect of the former grant.	Two per centum on such amount or value Two and one-half per centum on such amount or value. Three per centum on such amount or value.]]
⁷³ [12. Certificate under the Succession Certificate Act, 1889 ⁷⁴ (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. NOTE.—(1) The amount of

71. Subs. by Act 7 of 1889, S. 13(1) (w.e.f. 1-5-1889).

72. These items were subs. by Act 7 of 1910, S. 2(i) (w.e.f. 14-3-1910).

73. Subs. by Act 7 of 1889, S. 13(1) (w.e.f. 1-5-1889).

74. See now the Indian Succession Act, 1925 (39 of 1925).

Number		Proper fee
		<p>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 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>

Number		Proper fee
⁷⁵ [12-A. Certificate under the Regulation of the Bombay Code No. VIII of 1827.	⁷⁶ [(1) As regards debts and securities.	The same fee as would be payable in respect of a certificate under the Succession Certificate Act, 1889 ⁷⁷ (7 of 1889) or in respect of an extension of such a certificate, as the case may be
	(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.	Two per centum on such amount or value.
	When such amount or value exceeds ten thousand rupees, but does not exceed fifty thousand rupees.	Two and one-half per centum on such amount or value.
	When such amount or value exceeds fifty thousand rupees.	Three per centum on such amount or value.]]
⁷⁸ [13. Application to the ⁷⁹ [High Court of Punjab] for the exercise of its jurisdiction under Section 44 of the Punjab Courts Act, 1918 (Punjab Act 6 of 1918) or to the Court of the Financial Commissioner of Punjab for the exercise of its revisional jurisdiction under Section 84 of the	When the amount or value of the subject-matter in dispute does not exceed twenty-five rupees.	Two rupees.
	When such amount or value exceeds twenty-five rupees.	The fee leviable on a memorandum of appeal.

75. Subs. by Act 7 of 1889, S. 13(1) (w.e.f. 1-5-1889).

76. These items were subs. by Act 7 of 1910, S. 2(ii) (w.e.f. 14-3-1910).

77. See now the Indian Succession Act, 1925 (39 of 1925).

78. Originally ins. by the Punjab Courts Act, 1884 (18 of 1884), S. 71, as amended by the Punjab Courts Act, 1899 (25 of 1899), S. 6. Article 13 was repealed in the Punjab by S. 5 of the Punjab Courts (Amendment) Act, 1912 (Punjab I of 1912); but it has since been reviewed in this form by the Court-fees (Punjab Amendment) Act, 1922 (Punjab 7 of 1922).

79. Subs. for "High Court of Judicature at Lahore" by the A.O. 1948 (w.e.f. 23-3-1948).

Number	Proper fee
Punjab Tenancy Act, 1887 (16 of 1887).	
14. [Repealed]	
15. [Repealed]	

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		
Rs.	Rs.	Rs.	A.	P.
-	5	0	6	0
5	10	0	12	0
10	15	0	2	0
15	20	1	8	0
20	25	1	14	0
25	30	1	4	0
30	35	2	10	0
35	40	2	0	0
40	45	3	6	0
45	50	3	12	0
50	55	3	2	0
55	60	4	8	0
60	65	4	14	0
65	70	4	4	0
70	75	5	10	0
75	80	5	0	0
80	85	6	6	0
85	90	6	12	0
90	95	6	2	0
95	100	7	8	0
100	110	7	4	0
110	120	8	0	0
120	130	9	12	0
130	140	10	8	0
140	150	11	4	0

** For rates applicable in the States and U.T. see State Amendments in the respective State Gazette.
—Publisher

When the amount or value of the subject- matter exceeds	But does not exceed	Proper fee		
Rs.	Rs.	Rs.	A.	P.
150	160	12	0	0
160	170	1	12	0
170	180	2	8	0
180	190	13	4	0
190	200	14	0	0
200	210	15	12	0
210	220	15	8	0
220	230	16	4	0
230	240	17	0	0
240	250	18	12	0
250	260	18	8	0
260	270	19	4	0
270	280	20	0	0
280	290	21	12	0
290	300	21	8	0
300	310	22	4	0
310	320	23	0	0
320	330	24	12	0
330	340	24	8	0
340	350	25	4	0
350	360	26	0	0
360	370	27	12	0
370	380	27	8	0
380	390	28	4	0
390	400	29	0	0
400	410	30	12	0
410	420	30	8	0
420	430	31	4	0
430	440	32	0	0
440	450	33	12	0
450	460	33	8	0
460	470	34	4	0
470	480	35	0	0
480	490	36	12	0

When the amount or value of the subject- matter exceeds	But does not exceed	Proper fee		
		Rs.	A.	P.
Rs.	Rs.	Rs.	A.	P.
490	500	36	8	0
500	510	37	4	0
510	520	38	0	0
520	530	39	12	0
530	540	39	8	0
540	550	40	4	0
550	560	42	0	0
560	570	42	12	0
570	580	43	8	0
580	590	44	4	0
590	600	45	0	0
600	610	45	12	0
610	620	46	8	0
620	630	47	4	0
630	640	48	0	0
640	650	48	12	0
650	660	49	8	0
660	670	50	4	0
670	680	51	0	0
680	690	51	12	0
690	700	52	8	0
700	710	53	4	0
710	720	54	0	0
720	730	54	12	0
730	740	55	8	0
740	750	56	4	0
750	760	57	0	0
760	770	57	12	0
770	780	58	8	0
780	790	59	4	0
790	800	60	0	0
800	810	60	12	0
810	820	61	8	0
820	830	62	4	0

When the amount or value of the subject- matter exceeds	But does not exceed	Proper fee		
Rs.	Rs.	Rs.	A.	P.
830	840	63	0	0
840	850	63	12	0
850	860	64	8	0
860	870	65	4	0
870	880	66	0	0
880	890	66	12	0
890	900	67	8	0
900	910	68	4	0
910	920	69	0	0
920	930	69	12	0
930	940	70	8	0
940	950	71	4	0
950	960	72	0	0
960	970	72	12	0
970	980	73	8	0
980	990	74	4	0
990	1,000	75	0	0
1,000	1,100	80	0	0
1,100	1,200	85	0	0
1,200	1,300	90	0	0
1,300	1,400	95	0	0
1,400	1,500	100	0	0
1,500	1,600	105	0	0
1,600	1,700	110	0	0
1,700	1,800	115	0	0
1,800	1,900	120	0	0
1,900	2,000	125	0	0
2,000	2,100	130	0	0
2,100	2,200	135	0	0
2,200	2,300	140	0	0
2,300	2,400	145	0	0
2,400	2,500	150	0	0
2,500	2,600	155	0	0
2,600	2,700	160	0	0

When the amount or value of the subject- matter exceeds	But does not exceed	Proper fee		
		Rs.	A.	P.
Rs.	Rs.	Rs.	A.	P.
2,700	2,800	165	0	0
2,800	2,900	170	0	0
2,900	3,000	175	0	0
3,000	3,100	180	0	0
3,100	3,200	185	0	0
3,200	3,300	190	0	0
3,300	3,400	195	0	0
3,400	3,500	200	0	0
3,500	3,600	205	0	0
3,600	3,700	210	0	0
3,700	3,800	215	0	0
3,800	3,900	220	0	0
3,900	4,000	225	0	0
4,000	4,100	230	0	0
4,100	4,200	235	0	0
4,200	4,300	240	0	0
4,300	4,400	245	0	0
4,400	4,500	250	0	0
4,500	4,600	255	0	0
4,600	4,700	260	0	0
4,700	4,800	265	0	0
4,800	4,900	270	0	0
4,900	5,000	275	0	0
5,000	5,250	285	0	0
5,250	5,500	295	0	0
5,500	5,750	305	0	0
5,750	6,000	315	0	0
6,000	6,250	325	0	0
6,250	6,500	335	0	0
6,500	6,750	345	0	0
6,750	7,000	355	0	0
7,000	7,250	365	0	0
7,250	7,500	375	0	0
7,500	7,750	385	0	0

When the amount or value of the subject- matter exceeds	But does not exceed	Proper fee		
Rs.	Rs.	Rs.	A.	P.
7,750	8,000	395	0	0
8,000	8,250	405	0	0
8,250	8,500	415	0	0
8,500	8,750	425	0	0
8,750	9,000	435	0	0
9,000	9,250	445	0	0
9,250	9,500	455	0	0
9,500	9,750	465	0	0
9,750	10,000	475	0	0
10,000	10,500	490	0	0
10,500	11,000	505	0	0
11,000	11,500	520	0	0
11,500	12,000	535	0	0
12,000	12,500	550	0	0
12,500	13,000	565	0	0
13,000	13,500	580	0	0
13,500	14,000	595	0	0
14,000	14,500	610	0	0
14,500	15,000	625	0	0
15,000	15,500	640	0	0
15,500	16,000	655	0	0
16,000	16,500	670	0	0
16,500	17,000	685	0	0
17,000	17,500	700	0	0
17,500	18,000	715	0	0
18,000	18,500	730	0	0
18,500	19,000	745	0	0
19,000	19,500	760	0	0
19,500	20,000	775	0	0
20,000	21,000	795	0	0
21,000	22,000	815	0	0
22,000	23,000	835	0	0
23,000	24,000	855	0	0
24,000	25,000	875	0	0

When the amount or value of the subject- matter exceeds	But does not exceed	Proper fee		
		Rs.	A.	P.
Rs.	Rs.	Rs.	A.	P.
25,000	26,000	895	0	0
26,000	27,000	915	0	0
27,000	28,000	935	0	0
28,000	29,000	955	0	0
29,000	30,000	975	0	0
30,000	34,000	995	0	0
34,000	36,000	1,035	0	0
36,000	38,000	1,055	0	0
38,000	40,000	1,075	0	0
40,000	42,000	1,095	0	0
42,000	44,000	1,115	0	0
44,000	46,000	1,135	0	0
46,000	48,000	1,155	0	0
48,000	50,000	1,175	0	0
50,000	55,000	1,200	0	0
55,000	60,000	1,225	0	0
60,000	65,000	1,250	0	0
65,000	70,000	1,275	0	0
70,000	75,000	1,300	0	0
75,000	80,000	1,325	0	0
80,000	85,000	1,350	0	0
85,000	90,000	1,375	0	0
90,000	95,000	1,400	0	0
95,000	1,00,000	1,425	0	0
1,00,000	1,05,000	1,450	0	0
1,05,000	1,10,000	1,475	0	0
1,10,000	1,15,000	1,500	0	0
1,15,000	1,20,000	1,525	0	0
1,20,000	1,25,000	1,550	0	0
1,25,000	1,30,000	1,575	0	0
1,30,000	1,35,000	1,600	0	0
1,35,000	1,40,000	1,625	0	0
1,40,000	1,45,000	1,650	0	0
1,45,000	1,50,000	1,675	0	0

When the amount or value of the subject-matter exceeds	But does not exceed	Proper fee		
Rs.	Rs.	Rs.	A.	P.
1,50,000	1,55,000	1,700	0	0
1,55,000	1,60,000	1,725	0	0
1,60,000	1,65,000	1,750	0	0
1,65,000	1,70,000	1,775	0	0
1,70,000	1,75,000	1,800	0	0
1,75,000	1,80,000	1,825	0	0
1,80,000	1,85,000	1,850	0	0
1,85,000	1,90,000	1,875	0	0
1,90,000	1,95,000	1,900	0	0
1,95,000	2,00,000	1,925	0	0
2,00,000	2,05,000	1,950	0	0
2,05,000	2,10,000	1,975	0	0
2,10,000	2,15,000	2,000	0	0
2,15,000	2,20,000	2,025	0	0
2,20,000	2,25,000	2,050	0	0
2,25,000	2,30,000	2,075	0	0
2,30,000	2,35,000	2,100	0	0
2,35,000	2,40,000	2,125	0	0
2,40,000	2,45,000	2,150	0	0
2,45,000	2,50,000	2,175	0	0
2,50,000	2,55,000	2,200	0	0
2,55,000	2,60,000	2,225	0	0
2,60,000	2,65,000	2,250	0	0
2,65,000	2,70,000	2,275	0	0
2,70,000	2,75,000	2,300	0	0
2,75,000	2,80,000	2,325	0	0
2,80,000	2,85,000	2,350	0	0
2,85,000	2,90,000	2,375	0	0
2,90,000	2,95,000	2,400	0	0
2,95,000	3,00,000	2,425	0	0
3,00,000	3,05,000	2,450	0	0
3,05,000	3,10,000	2,475	0	0
3,10,000	3,15,000	2,500	0	0
3,15,000	3,20,000	2,525	0	0

When the amount or value of the subject-matter exceeds	But does not exceed	Proper fee		
Rs.	Rs.	Rs.	A.	P.
3,20,000	3,25,000	2,550	0	0
3,25,000	3,30,000	2,575	0	0
3,30,000	3,35,000	2,600	0	0
3,35,000	3,40,000	2,650	0	0
3,40,000	3,45,000	2,675	0	0
3,45,000	3,50,000	2,700	0	0
3,50,000	3,55,000	2,725	0	0
3,55,000	3,60,000	2,750	0	0
3,60,000	3,65,000	2,775	0	0
3,65,000	3,70,000	2,800	0	0
3,70,000	3,75,000	2,825	0	0
3,75,000	3,80,000	2,850	0	0
3,80,000	3,85,000	2,875	0	0
3,85,000	3,95,000	2,900	0	0
3,95,000	4,00,000	2,925	0	0
4,00,000	4,05,000	2,950	0	0
4,05,000	4,10,000	2,975	0	0
4,10,000		3,000	0	0

CASE LAW ► M.P. Amendment Act (6 of 2008).—Schedule I, Article 1-A [As substituted by the M.P. Amendment Act (6 of 2008) w.e.f. 2-4-2008] providing for upper limit of Court Fees instead of ad valorem Court Fees, is a beneficial legislation and came into force on 2-4-2008. Benefit of upper limit of Court Fees prescribed by Amendment Act, must be applied uniformly to all litigants instituting their claim after 2-4-2008, be it in form of plaint before subordinate court or memorandum of appeal before High Court, *Technofab Engg. Ltd. v. Bharat Heavy Electricals Ltd.*, 2015 SCC OnLine MP 6744 : (2015) 4 MP LJ 426 (MP) (FB).

Civil Court.—Expression "Civil Court" used in Article 1-A of Schedule I, encompasses High Court in State of M.P. being highest civil court of appeal, *Technofab Engg. Ltd. v. Bharat Heavy Electricals Ltd.*, 2015 SCC OnLine MP 6744 : (2015) 4 MP LJ 426 (MP)(FB).

SCHEDULE II

FIXED FEES ***

Number		Proper fee
1. Application or petition	(a) When presented to any officer of the Customs or Excise Department or	

*** For rates applicable in the States and U.T. see State Amendments in the respective State Gazette.
— Publisher

Number		Proper fee
	<p>to any Magistrate by any person having dealings with the Government, and when the subject-matter of such application relates exclusively to those dealings;</p> <p>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;</p> <p>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;</p> <p>or when presented to any Civil Court other than a principal Civil Court of original jurisdiction ⁸⁰[* * *] or to any Court of Small Causes constituted under ⁸¹Act 11 of 1865 or under ⁸²Act No. 16 of 1868, Section 20 or to a Collector or other officer of revenue in relation to any suit or case in which the amount or value of the subject-matter is less than fifty rupees;</p> <p>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.</p> <p>(b) When containing a complaint or charge of any offence other than an offence for which police officers may, under the Criminal Procedure Code⁸³, arrest without warrant and presented to any Criminal Court;</p>	One anna.

80. The word "or any Cantonment Magistrate sitting as a court of Civil Judicature under Act No. 3 of 1859" omitted by Act 13 of 1889, S. 2 and Sch.

81. See now the Provincial Small Cause Courts Act, 1887 (9 of 1887), by which Act 11 of 1865 was repealed.

82. See now the Bengal, Agra and Assam Civil Courts Act, 1887 (12 of 1887), S. 25.

83. See now the Code of Criminal Procedure, 1973 (2 of 1974).

Number		Proper fee
	<p>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;</p> <p>Or to deposit in Court revenue or rent;</p> <p>Or for determination by a Court of the amount of compensation to be paid by a landlord to his tenant.</p> <p>(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</p> <p>(d) When presented to a High Court.</p> <p>When the Court grants the application and is of opinion that the transmission of such records involves the use of the post.</p>	<p>Eight annas.</p> <p>One rupee.</p> <p>Two rupees.</p> <p>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]</p> <p>Eight annas.</p>
<p>⁸⁴[1-A. Application to any Civil Court that records may be called for from another Court.</p>		
<p>2. Application for leave to sue as a pauper.</p>		
<p>3. Application for leave to appeal as a pauper.</p>	<p>(a) When present to a District Court.</p>	<p>One rupee.</p>
<p>4. Complaint or memorandum of appeal in a suit to obtain possession under ⁸⁵Act No. 16 of 1838, or ⁸⁶[the ⁸⁷Mamlatdars Courts Act, 1876].</p>	<p>(b) When presented to a Commissioner or a High Court</p>	<p>Two rupees.</p> <p>Eight annas.</p>

84. *Ins.* by Act 14 of 1911, S. 2 (w.e.f. 18-9-1911).

85. The Bombay Courts of Adalat Act, 1838.

86. *Subs.* for "Bombay Act No. 5 of 1864 (to give Mamlatdars' Courts jurisdiction in certain cases to maintain existing possession or to restore possession to any party dispossessed otherwise than by cause of law" by Act 12 of 1891, S. 2 and Sch. II (w.e.f. 21-3-1891).

87. *See now* the Mamlatdars Courts Act, 1906 (Bom. Act 2 of 1906).

Number		Proper fee
5. Complaint or memorandum of appeal in a suit to establish or disprove a right of occupancy.		Eight annas.
88[6. Bail-bond or other instrument of obligation given in pursuance of an order made by a Court of 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]		Eight annas.
7. Undertaking under Section 49 of the Indian Divorce Act, 1869.		Eight annas.
8. [Repealed by Act, 1891 (12 of 1891).]		
9. [Repealed by Act, 1891 (12 of 1891).]		
10. Mukhatarnama or Wakalatnama.	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 Magistrate, or other executive officer except such as are mentioned in clauses (b) and (c) of this number;	Eight annas.
	(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 or Revenue, or other Chief Controlling Revenue or Executive Authority;	Two rupees.
11. Memorandum of appeal when the appeal is not 89[* *] 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.

88. Subs. by Act 17 of 1914, S. 2 and Sch. I (w.e.f. 16-9-1914).

89. The words "from an order rejecting a plaint or" omitted by Act 5 of 1908, S. 155 and Sch. IV (w.e.f. 1-1-1909).

Number		Proper fee
	(b) To a High Court or Chief commissioner, or other Chief Controlling Executive or Revenue Authority.	Two rupees.
12. Caveat.		Five rupees
13. Application under ⁹⁰ Act No. 10 of 1859, Section 26, or ⁹¹ Bengal Act No. 6 of 1862, Section 9, or ⁹² Bengal Act No. 8 of 1869, Section 37.		Five rupees
14. Petition in a suit under the Native Converts Marriage Dissolution Act, 1866.		Five rupees
15. [<i>Repealed by Code of Civil Procedure, 1908 (Act 5 of 1908)</i>]		
16. [<i>Repealed by the Probate Administration Act, 1889 (6 of 1889).</i>]		
17. Complaint or memorandum of appeal in each of the following suits:—		Ten rupees
(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;		Ten rupees
(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;		Ten rupees
(iv) to set aside an award;		Ten rupees
(v) to set aside an adoption;		Ten rupees

90. Act 10 of 1859 *omitted* by the Bengal Tenancy Act, 1885 (8 of 1885), in those portions of the Lower Provinces to which that Act extends; in the Chota Nagpur Division (except Manbhum and the Tributary Mahals) by the Chota Nagpur Landlord and Tenant Procedure Act, 1879 (Ben. 1 of 1879), [now *omitted* by the Chota Nagpur Tenancy Act, 1908 (Ben. 6 of 1908)]; in the Province of Agra by Act 18 of 1873; and in the C.P. by the C.P. Tenancy Act, 1883 (9 of 1883).

91. Bengal Act 6 of 1862 *omitted* by the Bengal Tenancy Act, 1885 (8 of 1885) so far so it affected those portions of the Lower Provinces to which that Act extends; and in the Chota Nagpur Division (except Manbhum and the Tributary Mahals) by the Chota Nagpur Landlord and Tenant Procedure Act, (Ben. 1 of 1879) [*omitted* by the Chota Nagpur Tenancy Act, 1908 (Ben. Of 1908)].

92. Bengal Act 8 of 1869 *omitted* by the Bengal Tenancy Act, 1885 (8 of 1885).

Number	Proper fee
(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;	Ten rupees
18. Application under Section 326 of the Code of Civil Procedure ⁹³ .	Ten rupees
⁹⁴ [19. Agreement in writing stating a question for the opinion of the Court under the Code of Civil Procedure, 1908 (5 of 1908)].	Ten rupees
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.	Twenty rupees
21. Plaint or memorandum of appeal under the ⁹⁵ Parsi Marriage and Divorce Act, 1865 (15 of 1865).	Twenty rupees

⁹⁶[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 *(or administration*
of the Property and Credits of *) deceased.*

I

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.

93. See now the Arbitration Act, 1940 (10 of 140).

94. Subs. by Act 5 of 1908, S. 155 and Sch. IV (w.e.f. 1-1-1909).

95. See now the Parsi Marriage and Divorce Act, 1936 (3 of 1936)

96. This Sch. ins. by Act 11 of 1899, S. 3 (w.e.f. 10-3-1899). The original Sch. III omitted by Act 14 of 1870.

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 value of

ANNEXURE A

VALUATION OF THE MOVEABLE AND IMMOVEABLE PROPERTY OF DECEASED

	Rs.	A.	P.
<p>Cash in the house and at the banks, household goods, wearing-apparel, books, plate, jewels, etc.</p> <p><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.</p> <p><i>(State description and value at the price of the day; also the interest separately, calculating it to the time of making the application.)</i></p> <p>Immoveable 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 at the date of death and 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 out on mortgage and other securities, such as bonds, mortgages, bills, notes and other securities for money...</p> <p><i>(State the amount of the whole; also the interest separately, calculating to the time of making the application.)</i></p> <p>(Book debts <i>(Other than bad.)</i>)</p> <p>Stock in trade <i>(State the estimated value, if any.)</i></p> <p>Other property not comprised under the foregoing heads. <i>(State the estimated value, if any.)</i></p>			
Total			
Deduct amount shown in Annexure B not subject to duty....			
Net Total			

ANNEXURE B

SCHEDULE OF DEBTS, ETC.

	Rs.	A.	P.
Amount of debts due and owing from the deceased, payable by law out of the estate			
Amount of funeral expenses			
Amount of mortgage incumbrances....			
Property held in trust not beneficially or with general power to confer a beneficial interest			
Other property not subject to duty			
Total			