

THE COURT FEES ACT, 1870

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THE COURT-FEES ACT, 1870

ACT NO. 7 OF 1870¹

[11th March, 1870.]

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.

³[**1A. Definition of “appropriate Government”.**—In this Act “the appropriate Government” means, in relation to fees or stamps relating to documents presented or to be presented before any officer serving under the Central Government, that Government, and in relation to any other fees or stamps, the State Government.]

⁴2. [*“Chief Controlling Revenue-authority” defined.*] Rep. by the A. O. 1937.

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) to Goa, Daman and Diu by Reg. 11 of 1963, s. 3 and Sch., and to the whole of Union territory of Lakshadweep by Reg. 8 of 1953, s. 3 and Sch., with modification (w.e.f. 1-10-1967).

It has been amended in—

Ajmer-Merwara by Act 31 of 1930;
Assam by Assam Acts 4 of 1922, 3 of 1932, 18 of 1947, 8 of 1950, 27 of 1954 22 of 1955, 3 of 1958, 19 of 1958, 12 of 1960 and 28 of 1972;
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 Acts 17 of 1939 and 7 of 1958.
Bihar and Orissa by B. & O. Act 2 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, 4 of 1945, 13 of 1957, 12 of 1974 and 55 of 1975;
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, 19 of 1957, 20 of 1960 and 9 of 1979;
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, 14 of 1948, 28 of 1957, 10 of 1959, 34 of 1970 and 9 of 1975;
Andaman and Nicobar Islands by Reg. 2 of 1957;
Meghalaya by Meghalaya Acts 2 of 1973 and 5 of 1973;
Madhya Pradesh by Madhya Pradesh Acts 24 of 1975 and 4 of 1976;
Delhi by Central Act 28 of 1967; and
Haryana by Haryana Acts 11 of 1974 and 22 of 1974.

The Act has been repealed in its application to Bombay area and Coorg district of Mysore by Mysore Act 16 of 1958.

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

2. Subs. by the Adaptation of Laws (No. 2) Order, 1956, for “Part B States”.

3. Ins. by the A.O. 1937.

4. The s. 2 relating to repeal of enactments was rep. by the Repealing Act, 1870 (14 of 1870). A section defining “Chief Controlling Revenue-authority” was added by s. 2 of the Court-fees (Amendment) Act, 1901 (10 of 1901), and was slightly amended by the Repealing and Amending Act, 1917 (24 of 1917). For the definition of the “Chief Controlling Revenue-authority” see now the General Clauses Act, 1897 (10 of 1897), s. 3(10).

The A.O. 1937 rep. s. 2 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”.

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 ¹[the ²[High Courts other than those of Kerala, Mysore and Rajasthan]],

or chargeable in each of such Courts under No. 11 of the first, and Nos. 7, 12, 14, ³*** 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 ⁴presidency-towns, and their several offices;

shall be collected in manner hereinafter appearing.

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

or in the exercise of its extraordinary original criminal jurisdiction;

In their appellate jurisdiction.—or in the exercise of its jurisdiction as regards appeals from the ⁵[judgments (other than judgments passed in the exercise of the ordinary original civil jurisdiction of the Court) of one] or more Judges of the said Court, or of a Division Court;

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

As Courts of reference and revision.—or in the exercise of its jurisdiction as a Court of reference or revision;

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

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

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

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

1. Subs by the A.O.1950, for “the Courts which are High Courts for the purposes of the Government of India Act, 1935”.

2. Subs. by the Adaptation of Laws (No. 2) Order, 1956, for “High Courts for Part A States”.

3. The number “16” rep. by Act 12 of 1891.

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

5. Subs. by Act 19 of 1922, s. 2, for “judgment of two”.

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.

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

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

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

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

(iv) In suits—

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

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

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

for an injunction.—(d) to obtain an injunction,

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

for accounts.—(f) for accounts—

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

In all such suits the plaintiff shall state the amount at which he values the relief sought^{1***}:

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

where the subject-matter is land, and—

(a) where the land forms an entire estate, or a definite share of an estate, paying annual revenue to Government,

or forms part of such an estate and is recorded in the Collector's register as separately assessed with such revenue,

and such revenue is permanently settled—

1. The words "and the provisions of the Code of Civil Procedure, section thirty-one, shall apply as if, for the word 'claim', the words 'relief sought', were substituted" rep by Act 12 of 1891, s. 3 and the First Schedule.

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 nett profits have arisen from the land during the year next before the date of presenting the plaint—

fifteen times such nett profits:

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

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

Proviso as to Bombay Presidency.—Provided that, in the¹ territories subject to the Governor of Bombay in Council, the value of the land shall be deemed to be—

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

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

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

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

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

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

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

to set aside an attachment.—(viii) In suits to set aside an attachment of land or of an interest in land or revenue—according to the amount for which the land or interest was attached:

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

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

to foreclose.—and in suits by a mortgagee to foreclose the mortgage, or, where the mortgage is made by conditional sale, to have the sale declared absolute—

1. See para.8 of the A.O. 1937. In view of this provision the expression “Governor of Bombay in Council” has been left unmodified.

according to the principal money expressed to be secured by the instrument of mortgage :

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

(a) of a contract of sale—according to the amount of the consideration :

(b) of a contract of mortgage—according to the amount agreed to be secured :

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

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

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

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

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

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

¹[(cc) for the recovery of immovable property from a tenant, including a tenant holding over after the determination of a tenancy,]

(d) to contest a notice of ejection,

(e) to recover the occupancy of ²[immovable property] from which a tenant has been illegally ejected by the landlord, and

(f) for abatement of rent—

according to the amount of the rent of the ²[immovable property] to which the suit refers, payable for the year next before the date of presenting the plaint.

8. Fee on memorandum of appeal against order relating to compensation.—The amount of fee payable under this Act on a memorandum of appeal against an order relating to compensation under any Act for the time being in force for the ³acquisition of land for public purposes, shall be computed according to the difference between the amount awarded and the amount claimed by the appellant.

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

10. Procedure where nett profits or market-value wrongly estimated.— (i) If in the result of any such investigation the Court finds that the nett 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 nett 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.

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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

1. Ins. by Act 6 of 1905, s. 2.

2. Subs. by s. 2, *ibid.*, for "land".

3. See now the Land Acquisition Act, 1894 (1 of 1894).

4. Clause (iii) rep. by Act 12 of 1891, s. 3 and the First Schedule.

the profits or amount decreed are or is in excess of the profits claimed or the amount at which the plaintiff valued the relief sought, the decree shall not be executed until the difference between the fee actually paid and the fee which would have been payable had the suit comprised the whole of the profits or amount so decreed shall have been paid to the proper officer.

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

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

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

13. Refund of fee paid on memorandum of appeal.— If an appeal or plaint, which has been rejected by the lower Court on any of the grounds mentioned in the ¹Code of Civil Procedure, is ordered to be received, or if a suit is remanded in appeal, on any of the grounds mentioned in ²section 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.

14. Refund of fee on application for review of judgment. —Where an ³application 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 ⁴such day.

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 authorising him to receive back from the Collector so much of the fee paid on the ⁵[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.

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

2. 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.

3. As to application for review of judgment, see the Code of Civil Procedure, 1908 (Act 5 of 1908), s. 114 and Order XLVII of the First Schedule.

4. See the First Schedule, Nos. 4 and 5, *infra*.

5. Subs. by Act 20 of 1870, s. 1, for "plaint or memorandum of appeal".

16. [Additional fee where respondent takes objection to un-appealed part of decree.] Rep. by the Code of Civil Procedure, 1908 (5 of 1908).

17. **Multifarious suits.**—Where a suit embraces two or more distinct subjects, the plaint or memorandum of appeal shall be chargeable with the aggregate amount of the fees to which the plaintiffs 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 ¹Code of Civil Procedure, section 9.

18. **Written examinations of complainants.**—When the first or only examination of a person who complains of the offence of wrongful confinement, or of wrongful restraint, or of any offence other than an offence for which police-officers may arrest without a warrant, and who has not already presented a petition on which a fee has been levied under this Act, is reduced to writing under the provisions of the Code of Criminal Procedure, the complainant shall pay a fee of eight annas, unless the Court thinks fit to remit such payment.

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

(i) Power-of-attorney to institute or defend a suit when executed ²[by a member of any of the Armed Forces of the Union] not in civil employment.

³* * * * *

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

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(v) Plaints in suits tried by ⁵village Munsifs in the Presidency of Fort St. George.

(vi) Plaints and processes in suits before District Panchayats in the same residency.

(vii) Plaints in suits before Collectors under Madras Regulation 12 of 1816.

(viii) Probate of a will, letters of administration, ⁶[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

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

2. Subs. by the A.O. 1950, for “by an officer, warrant-officer, non-commissioned officer or private of Her Majesty’s army”.

3. Clause (ii) rep. by s. Act 12 of 1891, s. 3 and the First Schedule.

4. Clause (iv) rep. by Act 13 of 1889, s. 2 and the Schedule.

5. See the Madras Village Courts Act, 1889 (Mad. 1 of 1889).

6. Subs. by Act 7 of 1889, s. 13, for “and certificate mentioned in the first schedule to this Act annexed, No. 12”.

document or in respect of the production or filing of an exhibit not being an affidavit made for the immediate purpose of being produced in Court.

(xv) Bail-bonds in criminal cases, recognizances to prosecute or give evidence, and recognizances for personal appearance or otherwise.

(xvi) Petition, application, charge or information respecting any offence when presented, made or laid to or before a police-officer, or to or before the ¹Heads of Villages or the ²Village 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 ³Act 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 ⁴acquisition of property for public purposes.

(xxiii) Petitions presented to the Special Commissioner appointed under ⁵Bengal Act No. 2 of 1869 (*to ascertain, regulate and record certain tenures in Chota Nagpur.*).

[⁶(xxiv) (Petitions under the Indian Christian Marriage Act, 1872 (15 of 1872), sections 45 and 48.)]

⁷[CHAPTER IIIA

PROBATES, LETTERS OF ADMINISTRATION AND CERTIFICATES OF ADMINISTRATION

19A. Relief where too high a court-fee has been paid.—Where any person on applying for 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 ⁸[for the local area] in which the probate or letters has or have been granted,

and delivers to such Authority a particular inventory and valuation of the property of the deceased, verified by affidavit or affirmation,

and if such Authority is satisfied that a greater fee was paid on the probate or letters than the law required,

the said Authority may—

(a) cancel the stamp on the probate or letters if such stamp has not been already cancelled;

1. See Madras Regulations 11 of 1816 and 4 of 1821, s. 6.

2. See Bombay Village Police Act, 1867 (Born. 8 of 1867), ss. 14, 15 and 16.

3. The Bengal Chaukidari Act, 1856.

4. See now the Land Acquisition Act, 1894 (1 of 1894).

5. The Chota Nagpur Tenures Act, 1869.

6. Subs. by Act 15 of 1872, s. 2, for clause (xiv) which read as follows:---

“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”.

7. Ins. by Act 13 of 1875, s. 6.

8. Subs. by Act 10 of 1901, s. 3, for “of the Province”.

(b) substitute another stamp for denoting the court-fee which should have been thereon; and

(c) make an allowance for the difference between them as in the case of spoiled stamps, or repay the same in money, at his discretion.

19B. Relief where debts due from a deceased person have been paid out of his estate.—Whenever it is proved to the satisfaction of such Authority that an executor or administrator has paid debts due from the deceased to such an amount as, being deducted out of the amount or value of the estate, reduces the same to a sum which, if it had been the whole gross amount or value of the estate, would have occasioned a less court-fee to be paid on the probate or letters of administration granted in respect of such estate than has been actually paid thereon under this Act,

such Authority may return the difference, provided the same be claimed within three years after the date of such probate or letters.

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

19C. Relief in case of several grants.—Whenever¹*** 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.

19D. Probates declared valid as to trust property though not covered by court-fee.—The probate of the will or the letters of administration of the effects of any person deceased heretofore or hereafter granted shall be deemed valid and available by his executors or administrators for recovering, transferring or assigning, any movable or immovable property whereof or whereto the deceased was possessed or entitled, either wholly or partially as a trustee, notwithstanding the amount or value of such property is not included in the amount or value of the estate in respect of which a court-fee was paid on such probate or letters of administration.

19E. Provision for case where too low a court-fee has been paid on probates, etc.—Where any person on applying for probate or letters of administration has estimated the estate of the deceased to be of less value than the same has afterwards proved to be, and has in consequence paid too low a court-fee thereon, the Chief Controlling Revenue-authority²[for the local area] in which the probate or letters has or have been granted may, on the value of the estate of the deceased being verified by affidavit or affirmation, cause the probate or letters of administration to be duly stamped on payment of the full court-fee which ought to have been originally paid thereon in respect of such value and of the further penalty, if the probate or letters is or are produced within one year from the date of grant, of five times, or, if it or they is or are produced after one year from such date, of twenty times, such proper court-fee, without any deduction of the court-fee originally paid on such probate or letters:

Provided that, if the application be made within six months after the ascertainment of the true value of the estate and the discovery that too low a court-fee was at first paid on the probate or letters, and if the said Authority is satisfied that such fee was paid in consequence of a mistake or of its not being known at the time that some particular part of the estate belonged to the deceased, and

1. The word "such" rep. by Act 12 of 1891.

2. Subs. by Act 10 of 1901, s. 3, for "of the Province".

without any intention of fraud or to delay the payment of the proper court-fee, the said Authority may remit the said penalty, and cause the probate or letters to be duly stamped on payment only of the sum wanting to make up the fee which should have been at first paid thereon.

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

¹**[19G. Executors, etc., not paying full court-fee on probates, etc., within six months after discovery of under-payment.**—Where too low a court-fee has been paid on any probate or letters of administration in consequence of any mistake, or of its not being known at the time that some particular part of the estate belonged to the deceased, if any executor or administrator acting under such probate or letters does not, within six months ^{2***} after the discovery of the mistake or of any effects not known at the time to have belonged to the deceased, apply to the said Authority and pay what is wanting to make up the court-fee which ought to have been paid at first on such probate or letters, he shall forfeit the sum of one thousand rupees and also a further sum at the rate of ten per cent. on the amount of the sum wanting to make up the proper court-fee.]

³**[19H. Notice of applications for probate or letters of administration to be given to Revenue authorities, and procedure thereon.**—(1) Where an application for probate 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 ⁴[for the local area in which the High Court is situated].

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

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

Provided that no such motion shall be made after the expiration of six months from the date of the exhibition of the inventory required by section 277 of the ⁵Indian Succession Act, 1865 (10 of 1865), or as the case may be, by section 98 of the ⁵Probate 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 authorised by the Court to hold the inquiry may examine the petitioner for probate or letters of administration on oath (whether in person or by commission), and may take such further evidence as may be produced

1. As to recovery of penalties or forfeitures under s. 19G, see s. 19J, *infra*.

2. The words and figures “after the first day of April, 1875, or “rep. by Act 12 of 1891, s. 3 and the First Schedule.

3. Ins. by Act 11 of 1899, s. 2.

4. Subs. by Act 10 of 1901, s. 3, for “of the Province”.

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

to prove the true value of the property. The person authorised as aforesaid to hold the inquiry shall return to the Court the evidence taken by him and report the result of the inquiry, and such report and the evidence so taken shall be evidence in the 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 19E.

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

¹[**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 19H, sub-section (4).]

¹[**19J. Recovery of penalties, etc.**— (1) Any excess fee found to be payable on any inquiry held under section 19H, sub-section (6), and any penalty or forfeiture under section 19G, may, on the certificate of the Chief Controlling Revenue-authority, be recovered from the executor or administrator as if it were an arrear of land-revenue by any Collector ²***.

(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 19E or of any court-fee under section 19E in excess of the full court-fee which ought to have been paid.]

¹[**19K. Sections 6 and 28 not to apply to probates or letters of administration.**—Nothing in section 6 or section 28 shall apply to probates or letters of administration.]]

CHAPTER IV

PROCESS-FEES

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

(i) The fees chargeable for serving and executing processes issued by such court in its appellate jurisdiction, and by the other Civil and Revenue Courts established within the local limits of such jurisdiction;

(ii) the fees chargeable for serving and executing processes issued by the Criminal Courts established within such limits in the case of offences other than offences for which police-officers may arrest without a warrant; and

(iii) the remuneration of the peons and all other persons employed by leave of a Court in the service or execution of processes.

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

Confirmation and publication of rules.—All such rules, alterations and additions shall, after being confirmed by the State Government ³***, be published in the Official Gazette, and shall thereupon have the force of law.

1. Ins. by Act 11 of 1899, s 2.

2. The words “in any part of British India” rep by the A.O. 1948.

3. The words “and sanctioned by the Governor General of India in Council” omitted by Act 38 of 1920, s. 2 and the First Schedule.

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^{1***},

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 Mufassal Small Cause Courts.—and for the purposes of this section every Court of Small Causes established under Act No. 11 of 1865 (to consolidate and amend the law relating to Courts of Small Causes beyond the local limits of the ordinary original civil jurisdiction of the High Courts of Judicature)² 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^{1***}, 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.*] *Rep. by the Repealing and Amending Act, 1891 (12 of 1891), s. 3 and the First Schedule.*

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 the³ [appropriate Government] may, by notification in the Official Gazette, from time to time direct⁴.

27. Rules for supply, number, renewal and keeping accounts of stamps.—The³ [appropriate Government] may, from time to time, make rules for regulating—

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

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

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

1. The words “and the Governor General of India in Council” omitted by Act 38 of 1920, s. 2 and the First Schedule.

2. 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.

3. Subs. by the A.O. 1937, for “L. G.”.

4. For rules as to levy of court-fees by adhesive and impressed stamps, see Gazette of India, 1883. Pt. I. P 189.

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.*] *Rep. by the Code of Criminal Procedure (Amendment) Act, 1923 (18 of 1923), s. 163.*

32. [*Amendment of Act 8 of 1859 and Act 9 of 1869.*] *Rep. by the Repealing and Amending Act, 1891 (12 of 1891), s. 3 and the First Schedule.*

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.

¹[**34. Sale of stamps.**—(1) The ²[appropriate Government] may from time to time make rules for regulating the sale of stamps to be used under this Act, the persons by whom alone such sale is to be conducted, and the duties and remuneration of such persons.

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

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

35. Power to reduce or remit fees.—The ²[appropriate Government] may, from time to time by notification in the Official Gazette, reduce or remit, in the whole or in any part of ³[the territories; under its administration], all or any of the fees mentioned in the first and second schedules to this Act annexed, and may in like manner cancel or vary such order.

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

1. Subs. by Act 12 of 1891, s. 3 and the First Schedule, for section 34.

2. Subs. by the A.O.1937, for "L. G."

3. Subs. by Act 38 of 1920, s. 2 and the First Schedule, for "British India".

SCHEDULE I
AD VALOREM FEES

Number	—	Proper Fee
1. ¹ <i>Plaint</i> ² [written statement pleading a set-off or counter-claim] or memorandum of appeal (not otherwise provided for in this Act) ² [or of cross-objection] presented to any Civil or Revenue Court except those mentioned in section 3.	When the amount of dispute 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.
	When such amount or value exceeds fifty thousand rupees, for every five thousand rupees, or part thereof, in excess of fifty thousand rupees.	Twenty-five rupees.
	Provided that the maximum fee leviable on a <i>plaint</i> or memorandum of appeal shall be three thousand rupees.	
2. <i>Plaint</i> ³ *** in a suit for possession under ⁴ [the 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</i> (8 of 1871)].	..	
4. Application for review of judgement, ⁵ if presented on or after the ninetieth day from the date of decree.	..	The fee leviable on the <i>plaint</i> or memorandum of appeal.
5. Application for review of judgement, ⁵ if presented before the ninetieth day from the date of the decree.	..	One-half of the fee leviable on the <i>plaint</i> or memorandum of appeal.

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

2. Ins. by Act 5 of 1908, s. 155 and the Fourth Schedule.

3. The words "or memorandum of appeal" rep. by Act 20 of 1870, s.1.

4. Subs. by Act 12 of 1891, s. 3 and the First Schedule for "Act No. 14 of 1859 (to provide for the limitation of suits)".

5. As to application for review of judgment, see the Code of Civil Procedure, 1908 (Act 5 of 1908).

Number	—————	Proper Fee
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.
7. Copy of a decree or order having the force of a decree.	When such judgment or order is passed by 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.
8. Copy of any document liable to stamp-duty under the Indian Stamp Act, 1879 ¹ , (1 of 1879), when left by any party to a suit of proceeding in place of the original withdrawn.	(b) If such amount or value exceeds fifty rupees.	Four annas.
	When such decree or order is padded by 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.
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.	(b) In any other case.	Eight annas.
	For every three hundred and sixty words or fraction of three hundred and sixty words.	Eight annas.
10. [<i>Rep. by the Guardians and Wards Act, 1890 (8 of 1890).</i>]
² [11. Probate of a will or letters of administration with or without will annexed.	³ [When the amount or value of the property in respect of which the grant of probate or letters is made exceeds one thousand rupees, but does not exceed ten thousand rupees.	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.]
	Provided that when, after the grant of a certificate under the Succession Certificate Act, 1889 (7 of 1889), or under the Regulation of the Bombay Code, No. 8 of 1827, in respect of any property included in an estate, a grant of probate or letters of administration is made in respect of the same estate, the fee payable in respect of the letter grant shall be reduced by the amount of the fee paid in respect of the former grant.	

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

2. Subs. by Act 7 of 1389, s. 13, for article 11.

3. These items were subs. by Act 7 of 1910, s. 2(i).

Number	_____	Proper Fee
¹ [12. Certificate under the Succession Certificate Act, 1889 (7 of 1889).	In any case.	<p>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.</p> <p>NOTE.- (1) The amount of a debt is its amount, including interest, on the day on which the inclusion of the debt in the certificate is applied for, so far as such amount can be ascertained.</p> <p>(2) Whether or not any power with respect to a security specified certificate has been conferred under the Act, and, where such a power has been so conferred, whether the power is for the receiving of interests 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 as far as such value can be ascertained.]</p>
² [12A. Certificate under the Regulation of the Bombay Code No. 8 of 1827.	³ [(1) As regards debts and securities.	<p>The same fee as would be payable in respect of a certificate under the Succession Certificate Act, 1889 (7 of 1889), or in respect of an extension of such a certificate, as the case may be.</p>
	<p>(2) As regards other property in respect of which the certificate is granted-</p> <p>When the amount or value of such property exceeds one thousand rupees, but does not exceed ten thousand rupees.</p> <p>When such amount or value exceeds ten thousand rupees, but does not exceed fifty thousand rupees.</p> <p>When such amount or value exceeds fifty thousand rupees.</p>	<p>Two per centum on such amount or value.</p> <p>Two and one-half per centum on such amount or value.</p> <p>Three per centum on such amount or value.]]</p>

1. Subs. by Act 7 of 1839, s. 13, for the article 12.

2. Subs. by, s. 13, *ibid* for article 12A.

3 These items were subs, by Act 7 of 1910, s. 2.

Number	_____	Proper Fee
<p>¹ 13. Application to the ²[High Court of Punjab] for the exercise of its jurisdiction under section 44 of the Punjab Courts Act, 1918 (Punjab 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 Punjab Tenancy Act, 1887 (16 of 1887).</p> <p>14. [<i>Rep. by the A.O. 1937.</i>]</p> <p>15. [<i>Rep. by the Repealing and Amending Act, 1923 (11 of 1923), s. 3 and Sch. II.</i>]</p>	<p>When the amount or value of the subject-matter in dispute does not exceed twenty-five rupees.</p> <p>When such amount or value exceeds twenty-five rupees.</p>	<p>Two rupees.</p> <p>The fee leviable on a memorandum of appeal.</p>

1. Ins. by the Punjab Courts Act, 1884 (8 of 1884), s. 71, as amended by the Punjab Courts Act 1899 (25 of 1899), s. 6. Article 13 was rep. in the Punjab by s. 5 of the Punjab Courts (Amendment) Act, 1912 (Punjab 1 of 1912); but it has since been revived in this form by the Court-fees (Punjab Amendment) Act, 1922 (Punjab 7 of 1922).

2. Subs. by the A.O. 1948, for "High Court of Judicature at Lahore".

(Schedule I.—Table of rates of ad valorem fees leviable on the institution of suits.)

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 Fees
1	2	3
Rs.	Rs.	Rs. A. P.
..	5	0 6 0
5	10	0 12 0
10	15	1 2 0
15	20	1 8 0
20	25	1 14 0
25	30	2 4 0
30	35	2 10 0
35	40	3 0 0
40	45	3 6 0
45	50	3 12 0
50	55	4 2 0
55	60	4 8 0
60	65	4 14 0
65	70	5 4 0
70	75	5 10 0
75	80	6 0 0
80	85	6 6 0
85	90	6 12 0
90	95	7 2 0
95	100	7 8 0
100	110	8 4 0
110	120	9 0 0
120	130	9 12 0
130	140	10 8 0
140	150	11 4 0
150	160	12 0 0
160	170	12 12 0
170	180	13 8 0
180	190	14 4 0
190	200	15 0 0
200	210	15 12 0
210	220	16 8 0
220	230	17 4 0
230	240	18 0 0
240	250	18 12 0
250	260	19 8 0
260	270	20 4 0
270	280	21 0 0
280	290	21 12 0
290	300	22 8 0
300	310	23 4 0
310	320	24 0 0
320	330	24 12 0
330	340	25 8 0
340	350	26 4 0
350	360	27 0 0
360	370	27 12 0
370	380	28 8 0
380	390	29 4 0
390	400	30 0 0
400	410	30 12 0
410	420	31 8 0

1	2	3
Rs.	Rs.	Rs. A. P.
420	430	32 4 0
430	440	33 0 0
440	450	33 12 0
450	460	34 8 0
460	470	35 4 0
470	480	36 0 0
480	490	36 12 0
490	500	37 8 0
500	510	38 4 0
510	520	39 0 0
520	530	39 12 0
530	540	40 8 0
540	550	41 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
830	840	55 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

1		2		3	
Rs.		Rs.		Rs.	A. P.
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
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
7,750		8,000		395	0 0
8,000		8,250		405	0 0

1	2	3
Rs.	Rs.	Rs. A. P.
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
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	32,000	995 0 0
32,000	34,000	1,015 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

1	2	3
Rs.	Rs.	Rs. A. P.
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
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
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	2,625 0 0
3,40,000	3,45,000	2,650 0 0
3,45,000	3,50,000	2,675 0 0
3,50,000	3,55,000	2,700 0 0
3,55,000	3,60,000	2,725 0 0
3,60,000	3,65,000	2,750 0 0
3,65,000	3,70,000	2,775 0 0

1	2	3
Rs.	Rs.	Rs. A. P.
3,70,000	3,75,000	2,800 0 0
3,75,000	3,80,000	2,825 0 0
3,80,000	3,85,000	2,850 0 0
3,85,000	3,90,000	2,875 0 0
3,90,000	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

SCHEDULE II
FIXED FEES

Number	—	Proper Fee
1. Application or petition.	<p>(a) When presented to any officer of the Customs or Excise Department or to any Magistrate by any person having dealings with the Government, and when the subject-matter of such application relates exclusively to those dealings;</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, ^{1**} or to any Court of Small Causes constituted under ²Act No. 11 of 1865 or under ³Act 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 judgement, decree or order passed by such Court, Board or officer, or of any other document on record in such Court or Office;</p>	One anna.
	<p>(b) When containing a complaint or charge of any offence other than an offence for which police-officers may, under the Criminal Procedure Code⁴, arrest without warrant, and presented to any Criminal Court;</p> <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>	Eight annas.
	<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 the Division and not otherwise provided for by this Act;</p>	One rupee.

1. The words "or to any Cantonment Magistrate sitting as a Court of Civil Judicature under Act No. 3 of 1859" rep. by Act 13 of 1889.

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

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

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

Number	-	Proper Fee
1A. Application to any Civil Court that records may be called for from another Court.	(d) When presented to a High Court. When the Court grants the application and is of opinion that the transmission of such records involves the use of the post.	Two rupees. Twelve annas in addition to any fee levied on the application under clause (a), clause (b) or clause (d) of article 1 of this Schedule.]
2. Application for leave to sue as a pauper.	..	Eight annas.
3. Application for leave to appeal as a pauper.	(a) When presented to a District Court;	One rupee.
	(b) When presented to a Commissioner for a High Court.	Two rupees.
4. Complaint or memorandum of appeal in a suit to obtain possession under Act No. 16 of 1838, or [the 'Mamlatdars' Courts Act, 1876 (Bom. 3 of 1876).]	..	Eight annas.
5. Complaint or memorandum of appeal in a suit to establish or disprove a right of occupancy.	..	Eight annas.
6. Bail-bond or other instrument of obligation given in pursuance of an order made by a Court or Magistrate under any section of the Code of Criminal Procedure, 1898 (5 of 1898), or the Code of Civil Procedure, 1908 (5 of 1908), and not otherwise provided for by this Act.]	..	Eight annas.
7. Undertaking under section 49 of the Indian Divorce Act, 1869 (4 of 1869).	When presented for the conduct of any one case—	
8. [Rep. by the Repealing and Amending Act, 1891 (12 of 1891).]	(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.
9. [Rep. by the Repealing and Amending Act, 1891 (12 of 1891).]	(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.
10. Mukhtarnama or Wakalatnama.	(c) to a High Court, Chief Commissioner, Board of Revenue, or other Chief Controlling Revenue or Executive Authority;	Two rupees.
1. Ins. by Act 14 of 1911, s. 2.		
2. The Bombay Courts of Adalat Act, 1838.		
3. Subs. by Act 12 of 1891, for "Bombay Act 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 course of law)"		
4. See now the Mamlatdars' Courts Act, 1906 (Bom. 2 of 1906).		
5. Subs. by Act 17 of 1914, s. 2.		

Number		Proper Fee
11. Memorandum of appeal when the appeal is not *** from a decree or an order having the force of a decree, and is presented—	(a) to any Civil Court other than a High Court, or to any Revenue Court or executive officer other than the High Court or Chief Controlling Revenue or Executive Authority.	Eight annas.
	(b) to a High Court or Chief Commissioner, or other Chief Controlling Executive or Revenue Authority.	Two rupees.
12. Caveat.		
13. Application under Act No. 10 of 1859, section 26, or Bengal Act No. 6 of 1862, section 9, or Bengal Act No. 8 of 1869, section 37.	..	Five rupees.
14. Petition in a suit under the Native Converts' Marriage Dissolution Act, 1866 (21 of 1866).		
15. [Rep. by the Code of Civil Procedure, 1908 (5 of 1908).]		
16. [Rep. by the Probate Administration Act, 1889 (6 of 1889), s. 18 (1).]		
17. Plaint or memorandum of appeal in each of the following suits:—		
(i) to alter or set aside a summary decision or order of any of the Civil Courts not established by Letters Patent or of any Revenue Court;		
(ii) to alter or cancel any entry in a register of the names of proprietors of revenue paying estates;		
(iii) to obtain a declaratory decree where no consequential relief is prayed ;	..	Ten rupees.
(iv) to set aside an award;		
(v) to set aside an adoption;		
(vi) every other suit where it is not possible to estimate at a money-value the subject-matter in dispute, and which is not otherwise provided for by this Act.		
18. Application under section 326 of the Code of Civil Procedure, 1908 (5 of 1908). ⁵	...	Ten rupees.

1. The words "from an order rejecting a plaint or" omitted by Act 5 of 1908, s. 155 and Sch. IV.

2. Act 10 of 1859 rep. 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 repealed 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).

3. Bengal Act 6 of 1862 rep. by the Bengal Tenancy Act, 1885 (8 of 1885) so far as 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, 1879 (Ben. 1 of 1879) [rep. by the Chota Nagpur Tenancy Act, 1908 (Ben. 6 of 1908)].

4. Bengal Act 8 of 1869 rep. by the Bengal Tenancy Act, 1885 (8 of 1885).

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

Court-fees Act, 1870
(Schedule II.—Fixed fees.)

Number	—	Proper Fee
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 Parsi Marriage and Divorce Act, 1865 (15 of 1865).		

1. Subs. by Act 5 of 1908, s. 155 and Sch. IV, for the original entry "Agreement under section 328 of the same Code".
2. See now the Parsi Marriage and Divorce Act, 1936 (3 of 1936),

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
and credits of*

*(or Administration of the property
, 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.

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

VALUATIONS OF THE MOVABLE AND IMMOVABLE PROPERTY
OF , DECEASED

	Rs.	A.	P.
Cash in the house and at the banks, household goods, wearing-apparel, books, plate, jewels, etc. <i>(State estimated value according to best of Executor's or Administrator's belief.)</i>			
Property in Government securities transferable at the Public Debt Office. <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>			
Immovable property, consisting of <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>			
Leasehold property <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>			
Property in public companies <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>			
Policy of insurance upon life, money out on mortgage and other securities, such as bonds, mortgages, bills, notes and other securities for money. <i>(State the amount of the whole; also the interest separately, calculating it to the time of making the application.)</i>			
Book debts <i>(Other than bad.)</i>			
Stock in trade <i>(State the estimated value, if any.)</i>			
Other property not comprised under the foregoing heads <i>(State the estimated value if any.)</i>			
TOTAL			
Deduct amount shown in Annexure B not subject to duty			
NET TOTAL			

1. This Sch. ins. by Act 11 of 1899, s. 3. The original Sch. III rep. by Act 14 of 1870.

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			