

**Act Name : THE COURT-FEES ACT, 1870**

**Act title : ACT NO. 7 OF 1870 1\*(?)**

**Enactment date : [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.] -----

----- 1 It has been declared inapplicable to proceedings before officers making a settlement, and in certain other cases under the Sonthal Parganas Settlement Regulation (3 of 1872), s. 8, as amended by the Sonthal Parganas Justice and Laws Regulation, 1899 (3 of 1899). It has been amended in- Ajmer-Merwara by Act 31 of 1930; Andaman and Nicobar Islands by Regulation 2 of 1957. Assam by Assam Acts 12 of 1860, 4 of 1922, 3 of 1932, 18 of 1947, 8 of 1950, 27 of 1954, 22 of 1955, 3 and 19 of 1958 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; Haryana by Haryana Acts 11 of 1974 and 22 of 1974; Himachal Pradesh by H. P. Act 4 of 1952; Madhya Pradesh by M.P. Acts 24 of 1975 and 4 of 1976; Madras by Madras Acts 5 of 1922 and 17 of 1945; Meghalaya by Megh. Acts 2 and 5 of 1973. 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. Acts 31 of 1953, 19 of 1957, 20 of 1960 and 9 of 1979; 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, 14 of 1948, 28 of 1957, 44 of 1958 (when notified), 10 of 1959, 4 of 1961, 34 of 1970 and 9 of 1975. West Bengal by W. B. Act 23 of 1959 (when notified). It has been repealed in part in partially excluded areas in Madras and Koraput by Madras Reg. 6 of 1940 and Orissa Reg. 7 of 1943, respectively. Extended to and brought into force in Dadra and Nagar Haveli (w.e.f. 1-7-1965) by Reg. 6 of 1963, s. 2 and Sch. I. Rep. in its application to Bombay Area and Coorg District of Mysore by Mysore Act 16 of 1958. Amended in its application to Delhi by Central Act 28 of 1967. 2 Subs. by the Adaptation of Laws (No. 2) Order, 1956, for "Part B States". 3 Ins. by the A. O. 1937. 16

1\* 2. ["Chief Controlling Revenue-authority" defined.] Rep. by the A. O. 1937.

## CHAPTER II FEES IN THE HIGH COURTS AND IN THE COURTS OF SMALL CAUSES AT THE PRESIDENCY-TOWNS

3. Levy of fees in High Courts on their original sides. The fees payable for the time being to the clerks and officers (other than the Sheriffs and attorneys) of 2\*[the 3\*[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, 4\* 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 5\* Presidency-towns, and their several offices; shall be collected in manner hereinafter appearing.

4. Fees on documents filed, etc., in High Courts, in their extraordinary jurisdiction: No document of any of the kinds specified in the first or second schedule to this Act annexed, as chargeable with fees, shall be filed, exhibited or recorded in, or shall be received or furnished by, any of the said High Courts in any case coming before such Court in the exercise of its extraordinary original civil jurisdiction; or in the exercise of its extraordinary original criminal jurisdiction; in their appellate jurisdiction: or in the exercise of its jurisdiction as regards appeals from the 6\*[judgments (other than judgments passed in the exercise of the -----

----- 1. The original 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". 2 Subs. by the A. O. 1950, for "the Courts which are High Courts for the purposes of the Government of India Act, 1935". 3 Subs. by the Adaptation of Laws (No. 2) Order, 1956, for "High Courts for Part A States". 4 The number "16" rep. by Act 12 of 1891. 5 See the Presidency Small Cause Courts Act, 1882 (15 of 1882), Ch. X. 6 Subs. by Act 19 of 1922, s. 2, for "judgment of two". 16A 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 17 High Courts, be referred to the taxing-officer, whose decision thereon shall be final, except when the question is, in his opinion, one of general importance, in which case he shall refer it to the final decision of the Chief Justice of such High Court, or of such Judge of the High Court as the Chief

Justice shall appoint either generally or specially in this behalf. When any such difference arises in any of the said Courts of Small Causes, the question shall be referred to the Clerk of the Court, whose decision thereon shall be final, except when the question is, in his opinion, one of general importance, in which case he shall refer it to the final decision of the first Judge of such Court. The Chief Justice shall declare who shall be taxing-officer within the meaning of the first paragraph of this section.

### CHAPTER III FEES IN OTHER COURTS AND IN PUBLIC OFFICES

6. Fees on documents filed, etc., in 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:- (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 movable property having a market-value; In suits for movable property other than money, where the subject-matter has a market-value-- according to such value at the date of presenting the plaint: 18 (iv) In suits- (a) for movable property of no market-value; for movable 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 1\*\*\*: (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; ----- 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" omitted by Act 12 of 1891. 19

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 next 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 abovementioned- the market-value of the land: Proviso as to Bombay Presidency; Provided that, in the 1\* 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 -----

---- 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. 20 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 nett 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) 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: (xi) between landlord and tenant. In the following suits between landlord and tenant:- (a) for the delivery by a tenant of the counterpart of a lease, 21 (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 ejectment, (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 3\* acquisition of land for public purposes, shall be computed according to the difference between the amount awarded and the amount claimed by the appellant.

9. Power to ascertain 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 have 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. -----  
----- 1 Ins. by Act 6 of 1905, s. 2 (1). 2 Subs. by s. 2 (2),  
ibid., for "land". 3 See now the Land Acquisition Act, 1894 (1 of 1894). 22 1 \* \* \* \* \*

11. Procedure in suits for mesne profits or account when amount decreed exceeds amount claimed. In suits for mesne profits or for immovable property and mesne profits, or for an account, if the profits or amount decreed are or is in excess of the profits claimed or the amount at which the plaintiff valued the relief sought, the decree shall not be executed until the difference between the fee actually paid and the fee which would have been payable had the suit comprised the whole of the profits or amount so decreed shall have been paid to the proper officer. Where the amount of mesne profits is left to be ascertained in the course of the execution of the decree, if the profits so ascertained exceed the profits claimed, the further execution of the decree shall be stayed until the difference between the fee actually paid and the fee which would have been payable had the suit comprised the whole of the profits so ascertained is paid. If the additional fee is not paid within such time as the Court shall fix, the suit shall be dismissed.

12. Decision of questions as to valuation. (i) Every question relating to valuation for the purpose of determining the amount of any fee chargeable under this Chapter on a plaint

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

13. Refund of fee paid on memorandum of appeal. If an appeal or plaint, which has been rejected by the lower Court on any of the grounds mentioned in the 2\* Code of Civil Procedure, is ordered to be received, or if a suit is remanded in appeal, on any of the grounds mentioned in 3\* section 351 of the same Code, for a second decision by the lower Court, the Appellate Court shall grant -----  
----- 1 Clause (iii) rep. by Act 12 of 1891. The clause was as follows:-- "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 annual nett profits' were inserted after the word 'damages'." 2 See now the Code of Civil Procedure, 1908 (Act 5 of 1908). 3 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. 23 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 1\* application for a review of judgment is presented on or after the ninetieth day from the date of the decree, the Court, unless the delay was caused by the 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 2\* such day.

15. Refund where Court reverses or modifies its former decision on ground of mistake. Where an application for a review of judgment is admitted, and where, on the rehearing, the Court reverses or modifies its former decision on the ground of mistake in law or fact, the applicant shall be entitled to a certificate from the Court authorizing him to receive back from the Collector so much of the fee paid on the 3\*[application] as exceeds the fee payable on any other application to such Court under the Second Schedule to this Act, No. 1, clause (b) or clause (d). But nothing in the former part of this section shall entitle the applicant to such certificate where the reversal or modification is due, wholly or in part, to fresh evidence which might have been produced at the original hearing.

16. [Additional fee where respondent takes objection to unappealed part of decree.] 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 plaints or memoranda of appeal in suits embracing separately each of such subjects would be liable under this Act. -----

----- 1 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. 2 See Sch. I, Nos. 4 and 5, infra. 3 Subs. by Act 20 of 1870, s. 1, for "plaint or memorandum of appeal". 24 Nothing in the former part of this section shall be deemed to affect the power conferred by the 1\* Code of Civil Procedure, section 9.

18. Written examinations of complainants. When the first or only examination of a person who complains of the offence of wrongful confinement, or of wrongful restraint, or of any offence other than an offence for which police-officers may arrest without a warrant, and who has not already presented a petition on which a fee has been levied under this Act, is reduced to writing under the provisions of the 2\*\*\* 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 3\*[by a member of any of the Armed Forces of the Union] not in civil employment. 4\* \* \* \* (iii) Written statements called for by the Court after the first hearing of a suit. 5\* \* \* \* (v) Plaints in suits tried by 6\* Village Munsifs in the Presidency of Fort St. George. (vi) Plaints and processes in suits before District Panchayats in the same Presidency. (vii) Plaints in suits before Collectors under Madras Regulation 12 of 1816. (viii) Probate of a will, letters of administration, 7\*[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. -----

----- 1 See now the Code of Civil Procedure, 1908 (Act 5 of 1908). 2 This reference should now be read as referring to the Code of Criminal Procedure, 1898 (Act 5 of 1898)--see s. 3 of that Act. 3 Subs. by the A. O. 1950 for "by an officer, warrant-officer, non-commissioned officer or private of Her Majesty's army". 4 Cl. (ii) rep. by Act 12 of 1891. 5 Cl. (iv) rep. by Act 13 of 1889. 6 See the Madras Village Courts Act, 1889 (Mad. 1 of 1889). 7 Subs. by Act 7 of 1889, s. 13 (2), for "and certificate mentioned in the First Schedule to this Act annexed, No. 12". 25 (ix) Application or petition to a Collector or other officer making a settlement of land-revenue, or to a Board of Revenue, or a Commissioner of Revenue, relating to matters connected with the assessment of land or the ascertainment of rights thereto or interests therein, if presented previous to the final confirmation of such settlement. (x) Application relating to a supply for irrigation of water belonging to Government. (xi) Application for leave to extend cultivation, or to relinquish land, when presented to an officer of land-revenue by a person holding, under direct engagement with Government, land of which the revenue is settled, but not permanently. (xii) Application for service of notice of relinquishment of land or of enhancement of rent. (xiii) Written authority to an agent to distrain. (xiv) First application (other than a petition containing a criminal charge or

information) for the summons of a witness or other person to attend either to give evidence or to produce a document or in respect of the production or filing of an exhibit not being an affidavit made for the immediate purpose of being produced in Court. (xv) Bail-bonds in criminal cases, recognizances to prosecute or give evidence, and recognizances for personal appearance or otherwise. (xvi) Petition, application, charge or information respecting any offence when presented, made or laid to or before a police-officer, or to or before the 1\* Heads of Villages or the 2\* Village Police in the territories respectively subject to the Governors in Council of Madras and Bombay. (xvii) Petition by a prisoner, or other person in duress or under restraint of any Court or its officers. (xviii) Complaint of a public servant (as defined in the Indian Penal Code (45 of 1860)), a municipal officer, or an officer or servant of a Railway Company. -----  
 ----- 1 See Madras Regulations 11 of 1816 and 4 of 1821, s. 6. 2 See Bombay Village Police Act, 1867 (Bom. 8 of 1867), ss. 14, 15 and 16. 26 (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 1\* Act No. 20 of 1856, or against any municipal tax. (xxii) Applications for compensation under any law for the time being in force relating to the 2\* acquisition of property for public purposes. (xxiii) Petitions presented to the Special Commissioner appointed under 3\* Bengal Act No. 2 of 1869 (to ascertain, regulate and record certain tenures in Chota Nagpur). (xxiv) 4\*[Petitions under the Indian Christian Marriage Act, 1872, (15 of 1872.) sections 45 and 48.]

#### 5\*[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 6\*[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, -----  
 ----- 1 The Bengal Chaukidari Act, 1856. 2 See now the Land Acquisition Act, 1894 (1 of 1894). 3 The Chota Nagpur Tenures Act, 1869. 4 Subs. by Act 15 of 1872, s. 2, for the original cl. 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". 5 Chapter IIIA ins. by Act 13 of 1875, s. 6. 6 Subs. by Act 10 of 1901, s. 3 (1), for "of the Province". 27 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.

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. Whenever <sup>1\*\*\*\*</sup> 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. ----- 1 The word "such" rep. by Act 12 of 1891. 28

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-authority <sup>1\*</sup>[for the local area] in which the probate or letters has or have been granted may, on the value of the estate of the deceased being verified by affidavit or affirmation, cause the probate or letters of administration to be duly stamped on payment of the full court-fee which ought to have been originally paid thereon in respect of such value and of the further penalty, if the probate or letters is or are produced within one year from the date of grant, of five times, or, if it or they is or are produced after one year from such date, of twenty times, such proper court-fee, without any deduction of the court-fee originally

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

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 -  
----- 1 Subs. by Act 10 of 1901, s. 3  
(1), for "of the Province". 29 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 rupees 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 -----

----- 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. 3 Ins. by Act 11 of 1899, s. 2. 4 Subs. by Act 10 of 1901, s. 3 (2), for "of the Provinces". 30 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 1\* Indian Succession Act, 1865, (10 of 1865.) or as the case may be, by section 98 of the 1\* Probate and Administration Act, 1881. (5 of 1881.) (5) The Court, when so moved as aforesaid, shall hold, or cause to be held, an inquiry accordingly, and shall record a finding as to the true value, as near as may be, at which the property of the deceased should have been estimated. The Collector shall be deemed to be a party to the inquiry. (6) For the purposes of any such inquiry, the Court or person authorized by the Court to hold the inquiry may examine the petitioner for probate or letters of administration on oath (whether in person or by commission), and may take such further evidence as may be produced to prove the true value of the property. The person authorized as aforesaid to hold the inquiry shall return to the Court the evidence taken by him and report the result of the inquiry, and such report and the evidence so taken shall be evidence in the proceeding, and the Court may record a finding in accordance with the report, unless it is satisfied that it is erroneous. (7) The finding of the Court recorded under sub-section (5) shall be final, but shall not bar the entertainment and disposal by the Chief Controlling Revenue-authority of any application under section 19E. (8) The State Government may make rules for the guidance of Collectors in the exercise of the powers conferred by sub-section (3).]

2\*[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 See now the Indian Succession Act, 1925 (39 of 1925). 2 Ins. by Act 11 of 1899, s. 2. 31

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. 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. ----- 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" rep. by Act 38 of 1920, s. 2 and Sch. I. 32

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).

## 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 3\*[appropriate Government] may, by notification in the Official Gazette, from time to time direct. 4\* ----- 1 The words "and the Governor General of India in Council" rep. by Act 38 of 1920, s. 2 and Sch. I. 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. 33

27. Rules for supply, number, renewal and keeping accounts of stamps. The 1\*[appropriate Government] may, from time to time, make rules for regulating- (a) the supply of stamps to be used under this Act; (b) the number of stamps to be used for denoting any fee chargeable under this Act; (c) the renewal of damaged or spoiled stamps; and (d) the keeping accounts of all stamps used under this Act: Provided that, in the case of stamps used under section 3 in a High Court, such rules shall be made with the concurrence of the Chief Justice of such Court. All such rules shall be published in the Official Gazette, and shall thereupon have the force of law.

28. Stamping documents inadvertently received. No document which ought to bear a stamp under this Act shall be of any validity, unless and until it is properly stamped. But, if any such document is through mistake or inadvertence received, filed or used in any Court or office without being properly stamped, the presiding Judge or the head of the office, as the case may be, or, in the case of a High Court, any Judge of such Court, may, if he thinks fit, order that such document be stamped as he may direct; and, on such document being stamped accordingly, the same and every proceeding relative thereto shall be as valid as if it had been properly stamped in the first instance.

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

30. Cancellation of stamp. No document requiring a stamp under this Act shall be filed or acted upon in any proceeding in any Court or office until the stamp has been cancelled. Such officer as the Court or the head of the office may from time to time appoint shall, on receiving any such document, forthwith effect such cancellation by punching out the figure-head so as to leave the amount designated on the stamp untouched, and the part removed by punching shall be burnt or otherwise destroyed. -----  
----- 1 Subs. by the A. O. 1937 for "L. G." 34

## 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).

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 for the original section. 2 Subs. by the A. O. 1937 for "L. G." 3  
Subs. by Act 38 of 1920, s. 2 and Sch. I, for "British India". 35

## SCHEDULE I AD VALOREM FEES -----

----- Number - Proper Fee -----

When the amount or value of Six annas. the subject-matter in dispute does not exceed five rupees. When such amount or value Six annas. exceeds five rupees, for every five rupees, or part thereof, in excess of five rupees, up to one hundred rupees. When such amount or value Twelve annas. exceeds one hundred rupees, for every ten rupees, or part thereof, in excess of one hundred rupees, up to one thousand rupees. When such amount or value Five rupees. exceeds one thousand rupees, 1. 1\*Plaint 2\*[wr- for every one hundred rupees, itten statement or part thereof, in excess pleading a set-off of one thousand rupees, up or counter-claim] to five thousand rupees. or memorandum of appeal (not other- wise provided for in this Act) 2\*[or of cross-objection] presented to any Civil

or Revenue When such amount or value Ten rupees. Court except exceeds five thousand rupees, those mentioned in for every two hundred and section 3. fifty rupees, or part thereof, in excess of five thousand rupees, up to ten thousand rupees. When such amount or value Fifteen rupees. exceeds ten thousand rupees, for every five hundred rupees, or part thereof, in excess of ten thousand rupees, up to twenty thousand rupees. When such amount or value Twenty rupees. exceeds twenty thousand rupees, for every one thousand rupees, or part thereof, in excess of twenty thousand rupees, up to thirty thousand rupees.

----- 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 Sch. IV. 36 -----

- Number - Proper Fee ----- When such amount or value Twenty rupees. exceeds thirty thousand rupees, for every two thousand rupees, or part thereof, in excess of thirty thousand rupees, up to fifty thousand rupees. When such amount or value Twenty-five 1. Plaintiff, etc.- exceeds. fifty thousand rupees. conclud. rupees, for every five thousand rupees, or part thereof, in excess of fifty thousand rupees. Provided that the maximum fee leviable on a plaintiff or memorandum of appeal shall be three thousand rupees. 2. Plaintiff 1\*\*\* in a A fee of one- suit for possession half the amount under 2\*[the Speci- .... prescribed in fic Relief Act, the foregoing 1877, section 9]. scale. 3. [Repealed by the Indian Regi- stration Act, 1871] (8 of [1871]). 4. Application for .... The fee leviable review of judgment,3\* on the plaintiff or if presented on memorandum of or after the nine- appeal. tieth day from the date of the decree. 5. Application for .... One-half of the review of judgment,3\* fee leviable on if presented the plaintiff or before the nine- memorandum tieth day from the of appeal. date of the 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 6. Copy or trans- any other Judicial or lation of a judg- Executive Authority- ment or order not being, or having the force of, a decree. (a) If the amount or value of Four annas. the subject-matter is fifty or less than fifty rupees. ----- 1 The words "or memorandum of appeal" rep. by Act 20 of 1870. 2 Subs. by Act 12 of 1891, for "Act No. 14 of 1859 (to provide for the limitation of suits)". 3 As to application for review of judgment, see the Code of Civil Procedure, 1908 (Act 5 of 1908). 37 -----

----- Number - Proper Fee -----

----- (b) If such amount or value Eight annas. exceeds fifty rupees. 6. Copy, etc.- conclud. When such judgment or order One rupee. is passed by a High Court. 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 Eight annas. the subject-matter of the 7. Copy of a decree suit wherein such decree or or order having the order is made is fifty or force of a decree. less than fifty rupees. (b) If such amount or value One rupee. exceeds fifty rupees. When such decree or order is Four rupees. made by a High Court. 8. Copy of any (a) When the stamp-duty char- The amount of document liable geable on the original does the duty char- to stamp-duty under not exceed eight annas. geable on the the Indian Stamp original. Act, 1879 (1 of 1879), 1\* when left by any party (b) In any other case Eight annas. to a suit or proce- eding in place of the original with- drawn. 9. Copy of any For every three hundred Eight annas. revenue or jud- and sixty words or faction icial proceeding of three hundred and or order not oth- sixty words. erwise provided for by this Act, or copy of any ac- count, 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. 10. [Rep. by the ..... Guardians and Wards Act, 1890 (8 of 1890).] 2\*[11. Probate 3\*[When the amount or value Two per centum of a will or letters of the property in respect of such amount of administration of which the grant or value. with or without of probate or letters is will annexed. made exceeds one thousand rupees, but does not exceed ten thousand rupees. ----- 1 See now the Indian Stamp Act, 1899 (2 of 1899). 2 Subs. by Act 7 of 1889, s. 13 (1), for the original article 11. 3 These items were subs. by Act 7 of 1910, s. 2 (i). 38 -----

----- Number - Proper Fee -----

----- When such amount or value Two and one-half exceeds ten thousand per centum on rupees, but does not exceed such amount or fifty thousand rupees. value. When such amount or value Three per centum exceeds fifty thousand on such amount rupees. 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 11. Probate, etc.- in an estate, a grant of concluded 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. 1\*[12. Certificate In any case . . . Two per centum under the Succession Certificate or value of any Act, 1889 (7 of debt or security 1889). specified in the certificate under section 8 of the Act, and three per centum on the amount or or value of any debt or security to which the certificate is extended under section 10 of the Act. 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. (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.] ----- 1 Subs. by Act 7 of 1889, s. 13 (1), for original article 12. 39 -----

----- Number - Proper Fee -----

1\*[12A. Certificate 2\*[(1) As regards debt and The same fee 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. (2) As regards other property in respect of which the certificate is granted- When the amount or value Two per centum of such property exceeds on such amount one thousand rupees, but or value. does not exceed ten thousand rupees. When such amount or value Two and one-half exceeds ten thousand per centum on rupees, but does not such amount or exceed fifty thousand rupees. When such amount or value Three per centum exceeds fifty thousand on such amount rupees. or value.]] 3\*13. Application When the amount or value of Two rupees. to the 4\*[High the subject-matter in dispute Court of Punjab] for does not exceed twenty-five the exercise of rupees. its jurisdiction under section 44 When such amount or value The fee leviable of the Punjab exceeds twenty-five rupees. on a memorandum Courts

Act, 1918 of appeal. (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). 14. [Rep. by the A. O. 1937.] 15. [Rep. by the Repealing and Amending Act, 1923 (11 of 1923), s. 3 and Sch. 11.] -----

----- 1 Subs. by Act 7 of 1889, s. 13 (1), for original article 12A. 2 These items were subs. by Act 7 of 1910, s. 2 (ii). 3 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 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). 4 Subs. by the A. O. 1948, for "High Court of Judicature at Lahore". 40 TABLE OF RATES OF AD

VALOREM FEES LEVIABLE ON THE INSTITUTION OF SUITS -----

----- When the amount or value of But does not exceed Proper Fee the subject-matter exceeds -----

|     |     |     |    |    |     |     |    |    |    |     |     |    |    |    |     |     |    |    |    |     |     |    |    |    |     |     |    |    |    |    |    |     |    |    |   |    |
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| 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  | 0  | 0  | 0   | 0  | 0  | 0 |    |

----- 41 -----  
 ----- When the amount or value But does not exceed Proper Fee of the subject-matter exceeds -----

|     |     |     |    |    |     |     |    |    |   |     |     |    |   |   |     |     |    |   |   |     |     |    |   |   |     |     |    |    |   |     |     |    |   |   |     |     |    |   |   |     |     |    |   |   |     |     |    |    |   |     |     |    |   |   |     |     |    |   |   |     |     |    |   |   |     |     |    |    |   |     |     |    |   |   |     |     |    |   |   |     |     |    |   |   |     |     |    |    |   |     |     |    |   |   |     |     |    |   |   |     |     |    |   |   |     |     |    |    |   |     |     |    |   |   |     |     |    |   |   |     |     |    |   |   |     |     |    |    |   |     |     |    |   |   |     |     |    |   |   |     |     |    |   |   |     |     |    |    |   |     |     |    |   |   |     |     |    |   |   |     |     |    |   |   |     |     |    |    |   |     |     |    |   |   |     |     |    |   |   |     |     |    |   |   |     |     |    |    |   |     |     |    |   |   |     |     |    |   |   |     |     |    |   |   |     |     |    |    |   |     |     |    |   |   |     |     |    |   |   |     |     |    |   |   |     |     |    |    |   |     |     |    |   |   |     |     |    |   |   |     |     |    |   |   |     |     |    |    |   |     |     |    |   |   |     |     |    |   |   |     |     |    |   |   |     |     |    |    |   |     |     |    |   |   |     |     |    |   |   |     |     |    |   |   |     |     |    |    |   |     |     |    |   |   |     |     |    |   |   |     |     |    |   |   |     |     |    |    |   |     |     |    |   |   |     |     |    |   |   |     |     |    |   |   |     |     |    |    |   |     |     |    |   |   |     |     |    |   |   |     |     |    |   |   |     |     |    |    |   |     |     |    |   |   |     |     |    |   |   |     |     |    |   |   |     |     |    |    |   |     |     |    |   |   |     |     |    |   |   |     |     |    |   |   |     |     |    |    |   |     |     |    |   |   |     |     |    |   |   |     |     |    |   |   |     |     |    |    |   |     |     |    |   |   |     |     |    |   |   |     |       |    |   |   |       |    |   |   |
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| Rs. | Rs. | Rs. | A. | P. | 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 | 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 | 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 | 75 | 0 | 0 |
|-----|-----|-----|----|----|-----|-----|----|----|---|-----|-----|----|---|---|-----|-----|----|---|---|-----|-----|----|---|---|-----|-----|----|----|---|-----|-----|----|---|---|-----|-----|----|---|---|-----|-----|----|---|---|-----|-----|----|----|---|-----|-----|----|---|---|-----|-----|----|---|---|-----|-----|----|---|---|-----|-----|----|----|---|-----|-----|----|---|---|-----|-----|----|---|---|-----|-----|----|---|---|-----|-----|----|----|---|-----|-----|----|---|---|-----|-----|----|---|---|-----|-----|----|---|---|-----|-----|----|----|---|-----|-----|----|---|---|-----|-----|----|---|---|-----|-----|----|---|---|-----|-----|----|----|---|-----|-----|----|---|---|-----|-----|----|---|---|-----|-----|----|---|---|-----|-----|----|----|---|-----|-----|----|---|---|-----|-----|----|---|---|-----|-----|----|---|---|-----|-----|----|----|---|-----|-----|----|---|---|-----|-----|----|---|---|-----|-----|----|---|---|-----|-----|----|----|---|-----|-----|----|---|---|-----|-----|----|---|---|-----|-----|----|---|---|-----|-----|----|----|---|-----|-----|----|---|---|-----|-----|----|---|---|-----|-----|----|---|---|-----|-----|----|----|---|-----|-----|----|---|---|-----|-----|----|---|---|-----|-----|----|---|---|-----|-----|----|----|---|-----|-----|----|---|---|-----|-----|----|---|---|-----|-----|----|---|---|-----|-----|----|----|---|-----|-----|----|---|---|-----|-----|----|---|---|-----|-----|----|---|---|-----|-----|----|----|---|-----|-----|----|---|---|-----|-----|----|---|---|-----|-----|----|---|---|-----|-----|----|----|---|-----|-----|----|---|---|-----|-----|----|---|---|-----|-----|----|---|---|-----|-----|----|----|---|-----|-----|----|---|---|-----|-----|----|---|---|-----|-----|----|---|---|-----|-----|----|----|---|-----|-----|----|---|---|-----|-----|----|---|---|-----|-----|----|---|---|-----|-----|----|----|---|-----|-----|----|---|---|-----|-----|----|---|---|-----|-----|----|---|---|-----|-----|----|----|---|-----|-----|----|---|---|-----|-----|----|---|---|-----|-----|----|---|---|-----|-----|----|----|---|-----|-----|----|---|---|-----|-----|----|---|---|-----|-------|----|---|---|-------|----|---|---|

----- 42 -----  
 ----- When the amount or value But does not exceed Proper Fee of the subject-matter exceeds -----

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|-----|-----|-----|----|----|-----|-----|----|----|---|-----|-----|----|---|---|-----|-----|----|---|---|-----|-----|----|---|---|-----|-----|----|----|---|-----|-----|----|---|---|-----|-----|----|---|---|-----|-----|----|---|---|-----|-----|----|----|---|-----|-----|----|---|---|-----|-----|----|---|---|-----|-----|----|---|---|-----|-----|----|----|---|-----|-----|----|---|---|-----|-----|----|---|---|-----|-----|----|---|---|-----|-----|----|----|---|-----|-----|----|---|---|-----|-----|----|---|---|-----|-----|----|---|---|-----|-----|----|----|---|-----|-----|----|---|---|-----|-----|----|---|---|-----|-----|----|---|---|-----|-----|----|----|---|-----|-----|----|---|---|-----|-----|----|---|---|-----|-----|----|---|---|-----|-----|----|----|---|-----|-----|----|---|---|-----|-----|----|---|---|-----|-----|----|---|---|-----|-----|----|----|---|-----|-----|----|---|---|-----|-----|----|---|---|-----|-----|----|---|---|-----|-----|----|----|---|-----|-----|----|---|---|-----|-----|----|---|---|-----|-----|----|---|---|-----|-----|----|----|---|-----|-----|----|---|---|-----|-----|----|---|---|-----|-----|----|---|---|-----|-----|----|----|---|-----|-----|----|---|---|-----|-----|----|---|---|-----|-----|----|---|---|-----|-----|----|----|---|-----|-----|----|---|---|-----|-----|----|---|---|-----|-----|----|---|---|-----|-----|----|----|---|-----|-----|----|---|---|-----|-----|----|---|---|-----|-------|----|---|---|-------|----|---|---|
| Rs. | Rs. | Rs. | A. | P. | 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 | 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 | 75 | 0 | 0 |
|-----|-----|-----|----|----|-----|-----|----|----|---|-----|-----|----|---|---|-----|-----|----|---|---|-----|-----|----|---|---|-----|-----|----|----|---|-----|-----|----|---|---|-----|-----|----|---|---|-----|-----|----|---|---|-----|-----|----|----|---|-----|-----|----|---|---|-----|-----|----|---|---|-----|-----|----|---|---|-----|-----|----|----|---|-----|-----|----|---|---|-----|-----|----|---|---|-----|-----|----|---|---|-----|-----|----|----|---|-----|-----|----|---|---|-----|-----|----|---|---|-----|-----|----|---|---|-----|-----|----|----|---|-----|-----|----|---|---|-----|-----|----|---|---|-----|-----|----|---|---|-----|-----|----|----|---|-----|-----|----|---|---|-----|-----|----|---|---|-----|-----|----|---|---|-----|-----|----|----|---|-----|-----|----|---|---|-----|-----|----|---|---|-----|-----|----|---|---|-----|-----|----|----|---|-----|-----|----|---|---|-----|-----|----|---|---|-----|-----|----|---|---|-----|-----|----|----|---|-----|-----|----|---|---|-----|-----|----|---|---|-----|-----|----|---|---|-----|-----|----|----|---|-----|-----|----|---|---|-----|-----|----|---|---|-----|-----|----|---|---|-----|-----|----|----|---|-----|-----|----|---|---|-----|-----|----|---|---|-----|-----|----|---|---|-----|-----|----|----|---|-----|-----|----|---|---|-----|-----|----|---|---|-----|-----|----|---|---|-----|-----|----|----|---|-----|-----|----|---|---|-----|-----|----|---|---|-----|-------|----|---|---|-------|----|---|---|

----- 43 -----  
 ----- When the amount or value But does not exceed Proper Fee of the subject-matter exceeds -----

|     |     |     |    |    |     |     |    |    |   |     |     |    |   |   |     |     |    |   |   |     |     |    |   |   |     |     |    |    |   |     |     |    |   |   |     |     |    |   |   |     |     |    |   |   |     |     |    |    |   |     |     |    |   |   |     |     |    |   |   |     |     |    |   |   |     |     |    |    |   |     |     |    |   |   |     |     |    |   |   |     |     |    |   |   |     |     |    |    |   |     |     |    |   |   |     |     |    |   |   |     |     |    |   |   |     |     |    |    |   |     |     |    |   |   |     |     |    |   |   |     |     |    |   |   |     |     |    |    |   |     |     |    |   |   |     |     |    |   |   |     |       |    |   |   |       |    |   |   |
|-----|-----|-----|----|----|-----|-----|----|----|---|-----|-----|----|---|---|-----|-----|----|---|---|-----|-----|----|---|---|-----|-----|----|----|---|-----|-----|----|---|---|-----|-----|----|---|---|-----|-----|----|---|---|-----|-----|----|----|---|-----|-----|----|---|---|-----|-----|----|---|---|-----|-----|----|---|---|-----|-----|----|----|---|-----|-----|----|---|---|-----|-----|----|---|---|-----|-----|----|---|---|-----|-----|----|----|---|-----|-----|----|---|---|-----|-----|----|---|---|-----|-----|----|---|---|-----|-----|----|----|---|-----|-----|----|---|---|-----|-----|----|---|---|-----|-----|----|---|---|-----|-----|----|----|---|-----|-----|----|---|---|-----|-----|----|---|---|-----|-------|----|---|---|-------|----|---|---|
| Rs. | Rs. | Rs. | A. | P. | 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 | 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 | 75 | 0 | 0 |
|-----|-----|-----|----|----|-----|-----|----|----|---|-----|-----|----|---|---|-----|-----|----|---|---|-----|-----|----|---|---|-----|-----|----|----|---|-----|-----|----|---|---|-----|-----|----|---|---|-----|-----|----|---|---|-----|-----|----|----|---|-----|-----|----|---|---|-----|-----|----|---|---|-----|-----|----|---|---|-----|-----|----|----|---|-----|-----|----|---|---|-----|-----|----|---|---|-----|-----|----|---|---|-----|-----|----|----|---|-----|-----|----|---|---|-----|-----|----|---|---|-----|-----|----|---|---|-----|-----|----|----|---|-----|-----|----|---|---|-----|-----|----|---|---|-----|-----|----|---|---|-----|-----|----|----|---|-----|-----|----|---|---|-----|-----|----|---|---|-----|-------|----|---|---|-------|----|---|---|

----- 44 -----  
 ----- When the amount or value But does not exceed Proper Fee of the subject-matter exceeds -----

|     |     |     |    |    |
|-----|-----|-----|----|----|
| Rs. | Rs. | Rs. | A. | P. |
|-----|-----|-----|----|----|

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 -----

---- 45 ----- When the amount or value But does not exceed Proper Fee of the subject-matter exceeds -----

----- Rs. Rs. Rs. A. P. 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 8,250 8,500 415 0 0 8,500 8,750 425 0 0 8,750 9,000  
 435 0 0 ----- 46 -----

----- When the amount or value But does not exceed Proper Fee of the subject-matter exceeds -----

----- Rs. Rs. Rs. A. P. 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 -----

----- 47 ----- When the amount or value But does not exceed Proper Fee of the subject-matter exceeds -----

----- Rs. Rs. Rs. A. P. 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 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 -----

----- 48 ----- When the amount or value But does not exceed Proper Fee of the subject-matter exceeds -----

----- Rs. Rs. Rs. A. P. 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 | -----    |          |       |   |   |          |          |       |   |   | 49       | ----- |

----- When the amount or value But does not exceed Proper Fee of the subject-matter exceeds -----

|       |     |     |     |    |    |          |          |       |   |    |          |          |       |   |   |          |          |       |   |   |          |          |       |   |   |          |          |       |   |   |          |          |       |   |   |          |          |       |   |   |          |          |       |   |   |          |          |       |   |   |          |          |       |   |   |          |          |       |   |   |          |          |       |   |   |          |          |       |   |   |          |          |       |   |   |          |          |       |   |   |          |          |       |   |   |          |          |       |   |   |          |          |       |   |   |          |          |       |   |   |          |          |       |   |   |          |          |       |   |   |          |          |       |   |   |          |          |       |   |   |          |          |       |   |   |          |          |       |   |   |          |          |       |   |   |          |          |       |   |   |          |          |       |   |   |       |  |  |  |  |  |  |  |  |  |
|-------|-----|-----|-----|----|----|----------|----------|-------|---|----|----------|----------|-------|---|---|----------|----------|-------|---|---|----------|----------|-------|---|---|----------|----------|-------|---|---|----------|----------|-------|---|---|----------|----------|-------|---|---|----------|----------|-------|---|---|----------|----------|-------|---|---|----------|----------|-------|---|---|----------|----------|-------|---|---|----------|----------|-------|---|---|----------|----------|-------|---|---|----------|----------|-------|---|---|----------|----------|-------|---|---|----------|----------|-------|---|---|----------|----------|-------|---|---|----------|----------|-------|---|---|----------|----------|-------|---|---|----------|----------|-------|---|---|----------|----------|-------|---|---|----------|----------|-------|---|---|----------|----------|-------|---|---|----------|----------|-------|---|---|----------|----------|-------|---|---|----------|----------|-------|---|---|----------|----------|-------|---|---|----------|----------|-------|---|---|-------|--|--|--|--|--|--|--|--|--|
| ----- | Rs. | Rs. | Rs. | A. | P. | 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 | 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 | ----- |  |  |  |  |  |  |  |  |  |
| ----- |     |     |     |    |    |          |          |       |   | 50 | -----    |          |       |   |   |          |          |       |   |   |          |          |       |   |   |          |          |       |   |   |          |          |       |   |   |          |          |       |   |   |          |          |       |   |   |          |          |       |   |   |          |          |       |   |   |          |          |       |   |   |          |          |       |   |   |          |          |       |   |   |          |          |       |   |   |          |          |       |   |   |          |          |       |   |   |          |          |       |   |   |          |          |       |   |   |          |          |       |   |   |          |          |       |   |   |          |          |       |   |   |          |          |       |   |   |          |          |       |   |   |          |          |       |   |   |          |          |       |   |   |          |          |       |   |   |          |          |       |   |   |          |          |       |   |   |       |  |  |  |  |  |  |  |  |  |

When the amount or value But does not exceed Proper Fee of subject-matter exceeds -----

|          |       |     |     |          |          |          |       |   |          |          |       |   |   |          |          |       |   |   |          |    |       |   |   |       |  |  |  |  |  |  |  |  |  |
|----------|-------|-----|-----|----------|----------|----------|-------|---|----------|----------|-------|---|---|----------|----------|-------|---|---|----------|----|-------|---|---|-------|--|--|--|--|--|--|--|--|--|
| -----    | Rs.   | Rs. | Rs. | A.       | P.       | 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 | ----- |  |  |  |  |  |  |  |  |  |
| -----    |       |     |     |          |          |          |       |   |          | 51       | ----- |   |   |          |          |       |   |   |          |    |       |   |   |       |  |  |  |  |  |  |  |  |  |

SCHEDULE II FIXED FEES -----

Number - Proper Fee ----- 1.  
 Application or (a) when presented to any petition. officer of the Customs or Excise Department or to any Magistrate by any person having dealings with the Government, and when the subject-matter of such application relates exclusively to those dealings; or when presented to any officer of land-revenue by any person holding temporarily settled land under direct engagement with Government, and when the subject-matter of the application or petition relates exclusively to such engagement; One anna. or when presented to any Municipal Commissioner under any Act for the time being in force for the conservancy or improvement of any place, if the application or petition relates solely to such conservancy or improvement; or when presented to any Civil Court other than a principal Civil Court of original jurisdiction, 1\*\*\* or to any Court of Small Causes constituted under 2\*Act No. 11 of 1865 or under 3\*Act 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 ----- 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. 52 -----

----- Number - Proper Fee -----

----- 1. Application or subject-matter is less than petition-contd. fifty rupees: or when presented to any Civil, Criminal or Revenue Court, or to any Board or executive

officer for the purpose of One anna. obtaining a copy or translation of any judgment, decree or order passed by such Court, Board or officer, or of any other document on record in such Court or Office. (b) When containing a complaint or charge of any offence other than an offence for which police-officers may, under the Criminal Procedure Code<sup>1\*</sup>, arrest without warrant and presented to any Criminal Court; or when presented to a Civil, Criminal or Revenue Court, Eight annas. or to a Collector, or any revenue officer having jurisdiction equal or subordinate to a Collector, or to any Magistrate in his executive capacity, and not otherwise provided for by this Act; or to deposit in Court revenue or rent; or for determination by a Court of the amount of compensation to be paid by a landlord to his tenant. (c) When presented to a Chief One rupee. 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. -----

----- 1 See now the Code of Criminal Procedure, 1898 (Act 5 of 1898).

53 ----- Number - Proper Fee -----

----- 1. Application or (d) When presented to a High Two rupees. petition- Court. 1\*[1A. Application When the court grants the Twelve annas in to any Civil application and is of addition to any Court that recognizes that the transmission fee levied on records may be called of such records involves the the application for from another use of the post. under clause Court. (a) clause (b) or clause (d) or article 1 of this Schedule.] 2. Application for .... Eight annas. leave to sue as a pauper. 3. Application for (a) When presented to a One Rupee. leave to appeal District Court. as a pauper. (b) When presented to a Two rupees. Commissioner or a High Court. 4. Plaint or memorandum of appeal in a suit to obtain possession under 2\*Act No. 16 of 1838, or 2\*[the 4\*Mamlatdars' Court Act, 1876 (Bom. 3 of 1876).] 5. Plaint or memorandum of appeal in a suit to establish or disprove a right of occupancy. 5\*[6. Bail-bond or .... Eight annas. 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 (9 of 1908) and not otherwise provided for by this Act.] 7. Undertaking under section 49 of the Indian Divorce Act (4 of 1869). -----

----- 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. 54 -----

----- Number - Proper Fee ----- 8. (Rep. by the Repealing and Amending Act, 1891 (12 of 1891).] 9. [Rep. by the Repealing and Amending Act, 1891 (12 of 1891).] 10. Mukhtarnama or When presented for the conduct Wakalatnama. of any one case- (a) to any Civil or Criminal Eight annas. 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 clause (b) and (c) of this Number. (b) to a Commissioner of Revenue, One rupee. Circuit or Customs or to any officer charged with the executive administration of a Division, not being the Chief Revenue or Executive Authority. (c) to a High Court, Chief Two rupees. Commissioner, Board of Revenue, or other Chief Controlling Revenue or Executive Authority. (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.

11. Memorandum of appeal when the appeal is not 1\*\*\* (b) to a High Court or Chief Controlling Executive or force of a decree, Revenue Authority. and is presented- -----  
----- 1 The words "from an order rejecting a  
-----  
----- Number - Proper Fee -----  
----- 12. Caveat. 13. Application under 1\*Act No.10 of 1859, section 26, or  
2\*Bengal Act No. 6 of 1862, ..... Five rupees. section 9, or 3\* Bengal Act No. 8 of  
1869, section 37. 14. Petition in a suit under the Native Converts' Marriage Dissolu-  
tion Act, 1866 (21 of 1866). 15. [Rep. by the Code of Civil Procedure, 1908 (5 of 1908).] 16.  
[Rep. by the Probate Administr- ation Act 1889 (6 of 1889), s. 18 (1).] 17. Plaint or  
memo- randum 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; .... Ten rupees. (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; -----  
--- 1 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). 2 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)]. 3 Bengal Act  
8 of 1869 rep. by the Bengal Tenancy Act, 1885 (8 of 1885). 56 -----  
----- Number - Proper Fee -----  
----- 17. Plaint or memo- randum of appeal in each of the following  
suits- contd. (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 .... Ten rupees. provided for by this Act. 18. Application under  
section 326 of the Code of Civil Procedure. 1\* 2\*[19. Agreement in writing stating a  
question for the opinion of the Court under the Code of Civil Procedure, 1908 (5 of  
1908). 20. Every petition under the Indian Divorce Act (4 of 1869), petitions under  
except section 44 of the same Act, and every memorandum of appeal under sec- tion 55  
of the same Act. .... Twenty rupees. 21. Plaint or memo- randum of appeal under the  
3\*Parsi Marriage and Divorce Act, 1865 (15 of 1865). -----  
----- 1 See now the Arbitration Act, 1940 (10 of 1940). 2 Subs. by Act  
5 of 1908, s. 155 and Sch. IV, for the original entry "Agreement under section 328 of the  
same Code". 3 See now the Parsi Marriage and Divorce Act, 1936 (3 of 1936). 57

1\*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. 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 lastmentioned items, but inclusive of all rents, interest, dividends and increased values since the date of the death of the said deceased, are under the value of . ANNEXURE A VALUATION OF THE MOVABLE AND IMMOVABLE PROPERTY OF , DECEASED. Cash in the house and at the banks, household goods, Rs. A. P. wearing-appeal, books, plate, jewels, etc. (State estimated value according to best of Executor's or Administrator's belief.) Property in Government securities transferable at the Public Debt Office. (State description and value at the price of the day; also the interest separately, calculating it to the time of making the application.) Immovable property consisting of . . . . . (State decription, 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.) Leasehold property . . . . . (If the deceased held any leases for years deter- minable, state the number of years' purchases 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.) ----- 1 This Sch. ins. by Act 11 of 1899, s. 3. The original Sch. III rep. by Act 14 of 1870. 58 ANNEXURE A-contd. Rs. A. P. Property in public companies . . . (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.) Policy of insurance upon life, money out on mortgage and other securities, such as bonds, mortgages, bills, notes and other securities for money. (State the amount of the whole; also the interest separately, calculating it to the time of making the application.) Book debts . . . . . (Other than bad.) Stock in trade . . . . . (State the estimated value, if any.) Other property not comprised under the foregoing heads. (State the estimated value, if any.) ----- TOTAL. ----- Deduct amount shown in Annexure B not subject to duty NET TOTAL . ----- ANNEXURE B SCHEDULE OF DEBTS, ETC. 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 . -----

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