

**JOINT/SELECT  
COMMITTEE REPORT  
LEGISLATIVE  
ASSEMBLY  
1925**

**The Court Fees (Amendment) Bill**

List of Reports of Select or Joint Committees  
presented to the Legislative Assembly in 1925.

Serial No.	Short title of the Bill.	Date of presentation.	Remarks.
1.	The Indian Soldiers (Litigation) Bill.	2.2.25.	
2.	The Obscene Publications Bill.	11.2.25.	
3.	The Code of Civil Procedure (Amendment) Bill.	13.2.25.	Copy not available
4.	The Indian Penal Code (Amendment) Bill (Use of Consent) by Dr. Hari Singh Gour.	23.2.25.	- do -
5.	The Cotton Gining and Pressing Factories Bill.	23.2.25.	
6.	The Indian Tariff (Amendment) Bill.	5.3.25.	
7.	The Indian Succession Bill.	26.8.25.	Report of the Joint Committ.
8.	The Indian Succession (Amendment) Bill (Sec. 27).	26.8.25.	- do -
9.	The Code of Criminal Procedure (Amendment) Bill (Use of firearms) by Dewan Bahadur T. Rangachariar.	26.8.25.	
10.	The Indian Trade Unions Bill.	31.8.25.	
11.	The Indian Carriage of Goods by Sea Bill.	31.8.25.	- do -
12.	The Coal grading Board Bill.	31.8.25.	
13.	The Indian Limitation (Amendment) Bill.	3.9.25.	
14.	The Court-fees (Amendment) Bill.	14.9.25.	
15.	The Contempt of Courts Bill.	16.9.25.	

LEGISLATIVE DEPARTMENT.

1. Letter from the Madras Government, dated the 1st September 1924, and enclosures.
2. Letter from the Bombay Government, dated the 12th November 1924, and enclosures.
3. Letter from the Bengal Government, dated the 29th August 1924, and enclosures.
4. Letter from the United Provinces Government, dated the 20th August 1924, and enclosures.
5. Letter from the Punjab Government, dated the 22nd October 1924, and enclosures.
6. Letter from the Burma Government, dated the 28th July 1924, and enclosures.
7. Letter from the Government of Bihar and Orissa, dated the 6th August 1924, and enclosures.
8. Letter from the Government of the Central Provinces, dated the 2nd August 1924, and enclosures.
9. Letter from the Assam Government, dated the 5th August 1924, and enclosures.
10. Letter from the Chief Commissioner of the North-West Frontier Province, dated the 2nd August 1924, and enclosures.
11. Letter from the Chief Commissioner of Coorg, dated the 31st July 1924.
12. Letter from the Chief Commissioner, Delhi, dated the 21st June 1924, and enclosure.
13. Letter from the Registrar, High Court, Calcutta, dated the 19th June 1924.

WE, the undersigned, Members of the Select Committee to which the Bill further to amend the Court-fees Act, 1870, the Succession Certificate Act, 1889, and the Code of Civil Procedure, 1908, for certain purposes and for the like purposes to repeal certain enactments amending the Court-fees Act, 1870, was referred, have considered the Bill and the papers noted in the margin, and have now the honour to submit this our Report, with the Bill as amended by us annexed thereto.

The Committee assembled on the 18th of June at Simla and sat for six days during which the following members were present :—

The Honourable Sir Alexander Muddiman,  
Mr. K. C. Neogy,  
Mr. L. Graham,  
Khan Bahadur Maulvi Ghulam Bari.  
Mr. Muhammad Yakub,  
Mr. Ahmad Ali Khan,  
Mr. M. C. Naidu,  
Mr. H. Tonkinson,  
Mr. Gaya Prasad Singh,  
Mr. S. C. Ghose, and  
Rai Sahib Harbilas Sarda.

The following notes on clauses explain the amendments made in the Bill.

2. *Clause 2.*—As there are two Financial Commissioners in the Punjab, we have omitted the reference to the Punjab in sub-clause (i) (d) and have left it to the Local Government to take action under sub-clause (i) (e).

The amendment in clause (ii) is purely a drafting amendment to avoid reference to cross objections in new section 7A.

*Clause 7.*—Original clause 7(a) of the Bill has been omitted, as we are not of opinion that interest should be taken into account in determining the court-fee payable on appeal. In new clause 7-A special provision has been made for the case of a defendant appellant.

New clauses 7(a) (i) and 7(b) deal with suits for partition. We have adopted the generally accepted distinction in the rulings in such cases, i.e., whether the plaintiff has or has not been excluded from enjoyment of the joint family property or the joint property. Where the plaintiff is not in possession, he should be dealt with in the same manner as a plaintiff in a suit under paragraph v of section 7 of the Act.

We are of opinion that a minimum fee should be fixed in suits under para. iv; the minimum valuation has been reduced to Rs. 100, which we think an adequate figure, but we agree that a higher minimum should be fixed in suits in which questions of title to immoveable property are decided. We have specified the principal classes of such suits, as a general definition is difficult, but we are of opinion that the minimum proposed, half the value of the property, is too high and have reduced it to one-eighth with a further minimum of Rs. 200.

The amendments made in new paragraph iv B and in paragraph v <sup>clauses 7 (b) and 7 (c) of the</sup> <sub>clauses 7 (c) and 7 (d) of the</sub> amended Bill are drafting amendments.

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From paragraph viii [~~clause 7 (e) of the amended Bill~~  
~~clause 7 (f) of the original Bill~~] suits under rule 63 of Order 21 have been excluded, in view of the ruling in 35 Cal. 202.

In paragraph IX and in new paragraph IXA [~~clause 7 (f) of the amended Bill~~  
~~clause 7 (g) of the original Bill~~] we have added as an alternative method of valuation the market-value of the property: as in cases in which the market-value is less than the principal or principal *plus* interest, as the case may be, it is more equitable that the court-fee should be payable on the actual value of the property.

*Clause 8.*—New section 7A has been inserted to provide for appeals in suits mentioned in section 7, as the definition of suits as including appeals does not adequately provide for appeals in such suits. Special provision further has been made for cases in which appeals are not valued on the same basis as the original suit.

In new section 7B (section 7A in the original Bill) we have further provided that—

- (a) the power shall be exercised at any stage of the proceedings;
- (b) where possible, a portion only of the claim should be dismissed;
- (c) the time fixed may be extended;
- (d) an appeal should lie against the order.

*Clause 9.*—We have raised the maximum allowable in respect of excess claims for compensation and have made clear on what sum the court-fee is payable. We have also provided that court-fees should be payable by the Secretary of State on appeal on the same basis as any other appellant.

*Clause 11.*—Provision has been made for dismissal of a part only of a claim and for extension of the time granted. As the suit will practically have been disposed of when default is made, we are of opinion that default should preclude a further suit on the same claim and that no appeal should lie.

*Clauses 13 and 14.*—We are of opinion that, where the causes of action are distinct but the relief is the same, only one fee should be charged. Further drafting amendments have been made in these clauses.

*Clause 16, new section 19B.*—We have added to the powers exercisable by a Collector in an inquiry under section 19A and have provided that that inquiry shall be deemed to be a judicial proceeding. These provisions are necessary if the Collector is to have adequate powers of investigation.

*New section 19C.*—We have made it clear that probate or letters of administration can be granted before the Collector's report is made, and have made more adequate provision for such grant on giving security, either before or after the Collector's report is made [sub-section (2)]. The fee payable will be computed in all cases on the value of the estate at the death of the testator; the provision for charging interest has been omitted [sub-section (5)]. The proviso to sub-section (6) has been omitted as no special provision is required for a grant in respect of part only of an estate which, we understand, rarely if ever occurs in practice.

*Section 19D.*—The clause has been amended as the grant may be made some considerable time before the Collector's valuation is known. The powers of the Court in holding the inquiry have been enlarged.

Original sections 19F and 19G have been expanded into sections 19F, 19G, 19H and 19I. In section 19F the enforcement of the Court's order under section 19D has been separately dealt with, and provision has also been made for recovery of court-fee where the grant has been made before payment of the fee.

In sections 19G and 19H provision has been made for cases where too high or too low a fee has been paid, and it has been made clear that, so far as valuation is concerned, the order of the Court under section 19D is final; the cases in which a refund or an additional payment may be claimed have been limited to cases where the extent of the estate or of the liabilities attached thereto has been wrongly stated. In section 19H we have provided that the grantee where he has himself disclosed the excess should not pay interest, and that where the grantee has acted in good faith and with due care, remission shall be granted.

In section 19J the powers of inquiry under sections 19A and 19B have been continued in respect of inquiries subsequent to the first report made by the Collector.

In new section 19K an appeal is provided for against a decision of the revenue authorities under section 19G or section 19H.

*Clause 17.*—The words "through mistake or inadvertence" unduly restrict the scope of the proviso and have been omitted.

The remaining amendments are of minor importance or drafting amendments, with the exception of those in Schedule II. We have amended therein the rate of fee on probate or letters of administration so as to lower the fee on small estates, while the fee payable on larger estates is increased. The fees for succession certificates have been lowered.

3. The Bill was published in the Gazette of India, dated the 22nd March, 1924.

4. We think that the Bill has not been so altered as to require re-publication, and we recommend that it be passed as now amended.

A. P. MUDDIMAN.\*  
 T. RANGACHARIAR.†  
 K. C. NEOGY.  
 L. GRAHAM.\*  
 E. H. ASHWORTH.  
 M. HARBILAS SARDA.  
 H. S. GOUR.  
 GULAM BARI.\*  
 MD. YAKUB.  
 AHMAD ALI KHAN.\*  
 M. C. NAIDU.  
 H. TONKINSON.\*  
 N. M. DUMASIA.  
 GAYA PRASAD SINGH.\*  
 S. C. GHOSE.\*

SIMLA :

*The 14th September, 1925.*

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\* Subject to minute of dissent.

† I regret that I was not able to be present at the meetings of the Select Committee.

## MINUTES OF DISSENT.

In two cases I am not prepared to agree with the amendments in the original Bill made by the Committee.

*Firstly*, clause 7A of the original Bill provided that in an appeal by a defendant the interest awarded in the decree to the date of the decree should be included in the amount upon which the court fee was estimated, and that in an appeal by the plaintiff any additional interest claimed should similarly be included. The amended Bill provides in the new proposed section 7A(a) that the interest awarded in the decree from the date of the presentation of the plaint to the date of the decree shall not be included in the amount claimed for the purpose of the calculation of the court fee on the memorandum of appeal by the defendant. I consider the original provisions were more appropriate and that there is no sufficient justification for the amendment made.

*Secondly*, important amendments have been made in the proposed proviso to paragraph IV of section 7 of the Act. It has been considered for many years that the provisions of this paragraph were defective as under it the court fees paid on suits and appeals were frequently quite incommensurate with the time expended by the courts on their adjudication. The original Bill provided for a minimum valuation for the calculation of court fees in cases to which the paragraph applied of Rs. 200. I do not agree with the reduction of this small minimum valuation to Rs. 100. The original Bill further provided for a greater fee in certain classes of cases in which a declaratory decree or order with consequential relief is sought. I am prepared to accept the restriction in those classes of cases proposed in the amended Bill, but I do not agree with the further great reduction of the valuation for the purposes of calculation of the fee to Rs. 200, or one-eighth of the value of the immoveable property, whichever is greater.

I must also make it clear that while I approve of a graduated scale of probate fees I am not committed to the actual scale suggested in the Bill as amended.

A. P. MUDDIMAN.

L. GRAHAM.

H. TONKINSON.

*The 7th September, 1925.*

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I regret I am unable to agree with the amendments suggested regarding the procedure to be observed in Probate matters.

I beg to state that some of the changes will entail considerable hardship on those interested in the administration of the estates of deceased persons.

Under section 19I of the present Act the duty payable before the order for grant can be made is that calculated on the valuation appearing in the affidavit of valuation filed in terms of the 3rd Schedule. Such duty can be immediately calculated by the Court and no delay on that ground need occur in applying for such grant. Provision is made for the actual valuation by the Collector and the additional duty, if any, realized. This method has worked very well. It satisfies one of the essentials of administration practice. Delay in many cases will entail great hardship on beneficiaries.

The investigation by the Collector before grant of probate must take a considerable time. The delays will raise a volume of protest from mercantile and other affected sources.

The method suggested for avoiding delay by permitting the applicant to give a bond for an unascertained sum will present insuperable difficulties in actual practice.

It is not possible for the judge or officer of the court to ascertain what should be the extent of the bond. Every Bond would be for a large amount. The Judges of the Calcutta High Court say that an estate recently paid Rs. 8,42,000 in duty, and it would be ridiculous in most cases to require a bond for a hundredth part of that figure, but if the provision stands it would be prohibitive in most cases to enter into such a Bond. To require a Bond for an indefinite sum would not be feasible, Guarantee Company or private surety would not enter into such a Bond.

The opinion of the Calcutta High Court dated the 15th August 1925 was not before the Select Committee when they discussed the matter. The above opinion which I have set forward is exactly the opinion put forward by the said Judges and I have mostly used their actual language.

*The 8th September, 1925.*

S. C. GHOSE.

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I am sorry I cannot subscribe to all the amendments suggested.

Under section 19I of the present Act the duty payable before an order for grant of probate can be made is that calculated on the valuation filed in terms of Schedule III. Such duty can be immediately calculated by the Court, and no delay on that account need occur. Provision is made for the actual valuation by the Collector, and the additional duty, if any, realized

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I think this method has worked well. The investigation by the Collector before grant of probate must take some time, and the delay is likely to cause hardship. The method suggested for avoiding delay by allowing the applicant to give a bond for an unascertained sum is in my opinion open to objection. It is not possible for the judge, or officer of the Court to ascertain what should be the extent of the bond ; and to require a bond for an unascertained or indefinite sum, would, I think, not be feasible.

*The 10th September, 1925.*

GAYA PRASAD SINGH.

Proviso to section 7 clause (b) (iii) provides "the value shall not be less than Rs. 200 or than one-eighth of the value of the immoveable property compared in accordance with paragraph 5 of this section." These words seem or may be taken to authorise the plaintiff in such case, to choose one value or the other at his option, which was not the object of the Select Committee. The provision must show that Rs. 200 would be the lowest value, and in case one-eighth value of the property is more than Rs. 200 then according to 1/8th value of the property in question or concerned. The proviso must be amended to convey that sense. Consequently after the words "value of immoveable property" the words "whichever be more" should be inserted.

In clause (b) ivB of section 7 the words "excluded from the enjoyment of the property" are vague, and capable of various interpretations ; not being in actual enjoyment of the property or the produce thereof may be taken in the sense of excluded. But such interpretation would be directly opposed to the fundamental principle of law relating to joint property, that possession of one is the possession of all unless and until there is an overt act on the part of the co-sharer in possession against the interests of one not in actual possession. To avoid the danger of conflict of opinion in judicial decision, the words "excluded from the enjoyment of the property" should be left out, and the words "whom the enjoyment of the property has been denied" should be substituted. Commencement of exclusion must relate to some time before the institution of the case. Contention of the defendant in his written-pleas or pleadings, would not be enough, till proved, to subject the plaintiff to the liability of paying court-fee under the new amendment.

*Section 7, clause (c).*—Clause (viii) as now proposed is a hard one. It is not proper to make people pay on the value of property in connection with which an attachment is sought to be set aside. A property worth Rs. 1,000 may be attached for Rs. 100. Would it be equitable to ask the plaintiff who wants to have the attachment set aside to pay court-fee in the full value of the property, i.e., Rs. 1,000 ? Consequently it would be better to put the old clause, which runs as follows :—

"In suits to set aside an attachment of land or of any interest in land or revenue according to the amount for which the land or interest was attached ; provided that where such amount exceeds the value of the land or interest, the amount of fee shall be computed as if the suits were for the possession of such land or interest."

The previous clause being more reasonable and just, I propose that clause (c) of section 7 of the Bill should be omitted.

*Section 8, clause (d).*—In section 8 clause (d) of the Bill, after the word "appeal", the words "whichever be less" should be inserted, in order to make the provision consistent with paragraphs (ix and x) and also to make it clear as to how the plaintiff is to make his choice of the valuation for the purposes of court-fee. Moreover these words seem to have been left out by some oversight. In so far as I remember the Select Committee wanted to have these words inserted as now proposed.

The amendments proposed in this note of dissent may be taken as my amendments for which this note be taken as a notice at the same time.

*12th September, 1925.*

GULAM BARI.

I do not agree to sub-paragraph 3 in 19B of the amended draft.

For purposes of inquiry as to the valuation of an estate the Collector is given ample power as detailed in sub-paragraph 2. *Qua* such an inquiry he will be acting as an executive officer, and in my opinion, further powers under sections 193 and 228, Indian Penal Code are not strictly needed.

If the period of 3 years within which the Revenue authority may make a further requisition be retained it will necessarily have the effect of unduly holding up the competition of the administration of the estate for the reason that the executor or the administrator will not be in a position to know for a certainty till about the close of the period whether a further requisition is or is not going to be made. I believe the period is too long, and shall be reduced to 1 year.

*11th September, 1925.*

AHMAD ALI KHAN.

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*Further to amend the Court-fees Act, 1870, the Succession Certificate Act, 1889, and the Code of Civil Procedure, 1908, for certain purposes and for the like purposes to repeal certain enactments amending the Court-fees Act, 1870.*

WHEREAS it is expedient further to amend the VII of 1870. Court-fees Act, 1870, the Succession Certificate VII of 1889. V of 1908. Act, 1889, and the Code of Civil Procedure, 1908, for certain purposes and for the like purposes to repeal certain enactments amending the Court-fees Act, 1870; It is hereby enacted as follows :—

1. (1) This Act may be called the Court-fees Short title and com- (Amendment) Act, 1925. mendment.

(2) It shall come into force on such date as the Governor General in Council may, by notification in the Gazette of India, appoint.

2. For section 2 of the Court-fees Act, 1870 VII of 1870.

Substitution of new sec- (hereinafter referred to as tion for section 2 in Act the said Act) the follow- VII of 1870. ing section shall be substituted, namely :—

“ 2. In this Act, unless there is anything repug- Definitions. nant in the subject or context,—

(i) “ Chief Controlling Revenue-authority ” means—

(a) in Madras, Bengal, the United Provinces and Bihar and Orissa—the Board of Revenue ;

(b) in Bombay, outside Sind and the limits of the town and island of Bombay—a Revenue Commissioner ;

(c) in Sind—the Commissioner ;

(d) in Burma—the Financial Commissioner ; and

(e) elsewhere—the Local Government or such officer as the Local Government may, by notification in the local official Gazette, appoint in this behalf ;

(ii) “ appeal ” includes a cross-objection ; and

(iii) “ suit ” includes an appeal.”

3. In section 3 of the said Act, for the words and figures “ No. 11 of the first and ” the words and figures “ section 19C or ” shall be substituted. Amendment of section 3, Act VII of 1870.

In section 4 of the said Act,—

Amendment of section 4, Act VII of 1870.

(a) for the words “ of any of the kinds specified in the first or second schedule to this Act annexed, as chargeable with fees,” the words “ which is chargeable with a fee under this Act ” shall be substituted ; and

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(b) for the words "indicated by either of the said schedules" the words "prescribed by this Act" shall be substituted.

5. In section 5 of the said Act, for the words "Clerk of the Court" the word "Registrar" and for the words "first Judge" the words "Chief Judge" shall be substituted.

Amendment of section 5,  
Act VII of 1870.

6. In section 6 of the said Act,—

Amendment of section 6,  
Act VII of 1870.

(a) for the words "of any of the kinds specified as chargeable in the first or second schedule to this Act annexed" the words "which is chargeable with a fee under this Act" shall be substituted; and

(b) for the words "indicated by either of the said schedules" the words "prescribed by this Act" shall be substituted.

7. In section 7 of the said Act,—

Amendment of section 7,  
Act VII of 1870.

(a) in paragraph iv—

(i) for clause (b) the following clause shall be substituted, namely:—

"(b) save as provided in paragraph iv A, for partition and separate possession of a share of joint family property or of joint property by a co-parcener or co-owner in possession."

(ii) the words "or memorandum of appeal" shall be omitted; and

(iii) for the words "In all such suits the plaintiff shall state the amount at which he values the relief sought" the following shall be substituted, namely:—

"Provided that no such relief shall be valued at less than one hundred rupees; and that, save as otherwise provided in any other law for the time being in force, in suits such as are mentioned in clause (c) where a decree or order declaring the ownership of or a right to the possession, management or income of immoveable property is sought, the valuation shall not be less than two hundred rupees or than one-eighth of the value of the immoveable property, computed in accordance with paragraph v of this section."

(b) after paragraph iv the following paragraphs shall be inserted, namely:—

"iv A. In suits for partition and separate or partition possession of a share of joint family property or of joint property by a person excluded from the enjoyment of the property—according to the value of the share claimed computed in accordance with the other provisions of this section:—

iv B. In a suit to set aside a decree for money or other property having a market-value, or to cancel or set aside any other document securing money or other property having such value—according to the amount of the decree or to the amount so secured or to the market-value of the property, as the case may be; or where the cancellation or setting aside

is sought in respect of part only of the money or property—according to the amount or market-value of that part.”

(c) in paragraph v—

(i) for the word “houses” the word “buildings” shall be substituted;

(ii) after the words “where the subject-matter is land” the words “other than a garden or land built upon” shall be inserted;

(iii) for clause (c) the following shall be substituted, namely:—

“where the subject-matter is a garden or building or land built upon—according to the market-value of the garden or the building, or the land built upon;

*Explanation.*—For the purpose of this paragraph no land shall be deemed to be a garden, if such land is assessed to land-revenue as agricultural land;”

(d) in paragraph vi, for the word “house” the word “building” shall be substituted, and after the word “claimed” the following words shall be added, namely:—

“or, if the fee computed according to the market-value of the land, building or garden would be less, according to the market-value.”

(e) for paragraph viii the following paragraph shall be substituted, namely:—

“viii. In suits to set aside an attachment of any land, building or garden or of any interest therein or in revenue,—according to the value of the attached property (computed in accordance with paragraph v of this section), or, if the fee computed according to the amount for the payment of which the property was attached would be less, according to that amount:”

(f) for paragraph ix the following paragraphs shall be substituted, namely:—

“ix. In suits against a mortgagee for the recovery to redeem of the property mortgaged—according to the principal money expressed to be secured by the instrument of mortgage, or the market-value of the property whichever is less:

ixA. 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 amount claimed by way of principal and interest in the plaint or the market-value of the property whichever is less:”

8. After section 7 of the said Act the following sections shall be inserted, namely:—

Insertion of new sections  
7A & 7B in Act VII of 1870.

“7A. The amount of fee payable under this Act on an appeal fees payable on certain appeals. against the decision in a suit mentioned in section 7 or on an appeal against the decision in such appeal shall

be computed according to the value of the subject-matter of the appeal, determined in accordance with the provisions of that section, as if it were the subject-matter of the suit; subject to the following provisos, namely:—

- (a) in suits such as are mentioned in paragraph i, in an appeal by a defendant interest awarded by the decree under appeal from the date of the presentation of the plaint to the date of the decree shall not be deemed for the purposes of this section to be included in the subject-matter of the appeal;
- (b) in an appeal from a preliminary decree passed in a suit for the taking of partnership accounts, the fee payable shall be in the same proportion to the fee paid on the plaint as the share in dispute on appeal to the share claimed in the plaint;
- (c) in an appeal from a final decree in a suit for the taking of accounts, the fee payable shall be computed according to the amount in dispute;
- (d) in suits such as are mentioned in paragraphs ix and ixA, the fee payable shall be computed according to the market-value of the property, or the amount, in dispute on appeal.

7B. (1) If in any suit at any stage of the proceedings the Court decides that an insufficient fee has been paid in respect of a claim to any relief of which the value is computable under section 7, it shall require such additional fee to be paid as may be necessary to make up the difference; and, if the additional fee is not paid within such time as the Court may fix, such claim shall be dismissed:

*Provided that, where the additional fee is payable in respect of a portion of the claim which can be relinquished, that portion only shall be dismissed.*

- (2) The time fixed by the Court under sub-section (1) may, in the discretion of the Court, be enlarged from time to time even though the period so fixed or enlarged may have expired.
- (3) An appeal shall lie from an order of dismissal under sub-section (1), and such dismissal shall not of its own force preclude the claimant from presenting a fresh plaint in respect of the same cause of action."

9. For section 8 of the said Act the following section shall be substituted, namely:—  
 Substitution of new section for section 8 in Act VII of 1870.

"8 (1) A fee shall not be payable under this Act in the case of any application for reference to the Court under section 18 of the Land Acquisition Act, 1894, unless the amount claimed by the applicant in the application exceeds thrice the amount awarded to him by the Court, of 1894.

in which case the fee shall be computed according to the difference *between the amount claimed and thrice the amount awarded*, and the award of the Court shall not be enforceable until such fee has been paid.

- (2) The amount of fee payable under this Act on a memorandum of appeal against an award of a Court under the Land Acquisition Act, 1894, shall be computed according to the amount *by which the appellant claims that the award should be enhanced or reduced, as the case may be.*"

10. In section 9 of the said Act, for the word "house" the word "building" shall be substituted.

Amendment of section 9, Act VII of 1870.

11. For section 11 of the said Act the following section shall be substituted, namely :—

Substitution of new section 11 in Act VII of 1870.

" 11. (1) Where in any suit for mesne profits or for an account the fee which would have been payable if the suit had comprised the whole of the relief to which the Court finds the plaintiff to be entitled exceeds the fee actually paid, the Court shall require the plaintiff to pay an additional fee equal to the amount of the excess; and, if such additional fee is not paid within such time as the Court may fix, the claim or, if a decree has previously been passed, so much of the claim as has not been so decreed, shall be dismissed: *Provided that, where the additional fee is payable in respect of a portion of the claim which can be relinquished, that portion only shall be dismissed.*

(2) *The time fixed by the Court under sub-section (1) may, in the discretion of the Court, be enlarged from time to time even though the period so fixed or enlarged may have expired.*

(3) *No appeal shall lie from an order of dismissal under sub-section (1), and such dismissal shall preclude the plaintiff from presenting a fresh plaint in respect of the same cause of action.*"

12. To section 12 of the said Act the following Explanation shall be added, namely :—

Amendment of Section 12, Act VII of 1870.

" *Explanation.*—For the purposes of this section a question relating to the classification of any suit for the purposes of section 7 shall not be deemed to be a question relating to valuation."

13. For section 17 of the said Act the following section shall be substituted, namely :—

Substitution of new section 17 in Act VII of 1870.

" 17. (1) In any suit in which two or more separate and distinct causes of action are joined, and separate and distinct reliefs are sought in respect of each, the plaint or memorandum of appeal shall be chargeable with the aggregate amount of the fees with which the

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plaints or memoranda of appeal would be chargeable under this Act in separate suits instituted in respect of each such cause of action :

Provided that nothing in this sub-section shall be deemed to affect any power conferred by or under the Code of Civil Procedure, 1908, to order separate trials.

(2) Where more reliefs than one based on the same cause of action are sought either *jointly* or in the alternative, the fee shall be paid according to the value of the relief in respect of which the largest fee is payable."

14. In section 18 of the said Act, the words  
Amendment of section 18, Act VII of 1870. "of the offence of wrongful confinement, or of wrongful restraint, or" shall be omitted ; and for the words " a fee of eight annas " the words " the fee payable on a complaint under the second schedule " shall be substituted.

15. In section 19 of the said Act,—

Amendment of section 19, Act VII of 1870.

(a) in paragraph i, after the words " Power-of-attorney " the words " or other written authority " shall be inserted ;

(b) in paragraph viii, after the word " exceed " the words " in the case of probate or letters, two thousand and, in the case of such certificate ", shall be inserted ;

(c) in paragraph xxii, after the word " purposes " the words " other than applications in respect of which a fee is payable under section 8 " shall be added ; and

(d) after paragraph xxiv the following paragraph shall be added, namely :—

" xxv. Petitions of appeal by Government servants or servants of a Court of Wards against orders of dismissal, reduction or suspension ; copies of such orders filed with such appeals ; and applications for obtaining such copies."

16. For Chapters IIIA and IV of the said Act  
Substitution of new Chapter for Chapters IIIA and IV in Act VII of 1870. the following Chapter shall be substituted, namely :—

#### " CHAPTER IV.

##### PROBATES AND LETTERS OF ADMINISTRATION.

19A. (1) Every application for the grant of  
Application for probate or letters of administration. probate or letters of administration shall be accompanied by a valuation of the estate in the form set forth in Part I of the third schedule.

(2) On receipt of any such application, the Court shall send a copy thereof and of the valuation to the Collector of the district in which the estate is situated or, if the estate is situated in more than one district, to the Collector of the district in which the most valuable portion of the immoveable property included in the estate is situated.

(3) The Collector to whom the copy of the application and of the valuation has been sent

under sub-section (2) shall examine the same, and may make, or cause to be made by any officer subordinate to him, such inquiry, if any, as he thinks fit, as to the correctness of the valuation or, where a part only of the property is situated in his district, of the valuation of that part, and may require the Collector of any other district in which any part of the property is situated to furnish him with the correct valuation thereof.

(4) Any Collector required under sub-section (3) to furnish the correct valuation of any property shall comply with the requisition after making, or causing to be made by any officer subordinate to him, such inquiry, if any, as he thinks fit.

(5) The Collector to whom the copy of the application and of the valuation has been sent under sub-section (2) shall, after completion of the inquiry, if any, made by him and after being furnished with any valuation which he may have required from any other Collector, report to the Court his decision as to the correct valuation of the whole estate.

19B. (1) Every Collector or other officer making an inquiry under section 19A shall have the same powers and procedure in relation to inquiries. 19A shall have the same powers as are vested in a Court under the Code of Civil Procedure, 1908, V of 1908, when trying a suit in respect of the following matters, namely :—

- (a) enforcing the attendance of any person and examining him on oath or affirmation ;
- (b) compelling the production of documents or material objects ; and
- (c) issuing commissions for the examination of witnesses ;

and may at any time inspect or cause to be inspected, or 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.

(2) The Collector may, for the purposes of any such inquiry, require any person whom he has reason to believe to be a trustee to furnish him with a return of the names of the persons for whom he is trustee and of their addresses ; and for the said purposes the Collector or any person authorised in writing in this behalf by the Collector may inspect and, if necessary, take copies or cause copies to be taken of any register of the members, debenture holders or mortgagees of any company or of any entry in such register.

(3) An inquiry under section 19A shall be deemed to be a judicial proceeding within the meaning of sections 193 and 228 of the Indian Penal Code.

19C. (1) Save as hereinafter provided in this section, the Court shall make no grant of probate or letters of administration until it is satisfied that a fee not less than the fee prescribed by this Act has been paid on the basis of the net value or amount of the estate as valued in accordance with the report of the Collector under sub-section (5) of section 19A.

(2) Notwithstanding anything contained in sub-section (1), a grant of probate or letters of administration may be made by a Court to—

(a) an Administrator General or an Official Trustee in his official capacity, on his giving an undertaking that the fee payable under this Act will be paid within six months of the requisition made by the Collector under section 19F; and

(b) to any other applicant on payment of a fee computed on the valuation mentioned in sub-section (1) of section 19A and on his giving to the Court a bond with one or more sufficient sureties or other sufficient security that the difference, if any, between the fee paid and the fee payable under this Act will be paid within six months of the requisition made by the Collector under section 19F; or for reasons to be recorded by the Court, on his giving to the Court a bond with one or more sufficient sureties or other sufficient security that the fee payable under this Act will be paid within six months of the requisition made by the Collector under section 19F.

(3) Property held in trust not beneficially or with general power to confer a beneficial interest shall not be liable to any fee under this Chapter.

(4) For the purposes of this section, if any member of a joint Hindu family governed by Mitakshara Law applies for probate or letters of administration in respect of the estate of a deceased member of the joint family, such estate shall not be deemed to be property held in trust, and the applicant shall pay a fee on the value of the share in the joint family property which the deceased would have received if a partition of the property had been made immediately before his death.

(5) The fee payable on the grant of probate or letters of administration shall be computed at the rate or rates prescribed by the fourth schedule according to the value of the estate in British India at the date of the death of the deceased.

(6) For the purpose of the computation of such fee, the items mentioned in Annexure B of Part I of the third schedule shall be deducted from the value of the estate.

19D. (1) If the applicant for probate or letters of administration is dissatisfied with the valuation of the estate as reported by the Collector, he may, by application made to the Court at any time before the expiry of ninety days from the date of the grant of probate or letters, as the case may be, or on which notice is given to him of the aforesaid valuation, whichever date is later, move the Court to hold an inquiry into the true value thereof.

(2) The Court on receipt of such application shall hold, or cause to be held by any Court or officer subordinate to it, an inquiry as to the true value at which the estate of the deceased should have been estimated. The Collector shall be deemed to be a party to the inquiry.

(3) For the purposes of any such inquiry, the Court, or the Court or officer authorised by the Court to hold the inquiry, shall have the same powers as are vested in a Court under the Code of Civil Procedure, 1908, when hearing a suit, in respect of V of 1908, the following matters, namely:—

- (a) enforcing the attendance of any person and examining him on oath or affirmation;
- (b) compelling the production of documents or material objects; and
- (c) issuing commissions for the examination of witnesses;

and, where the inquiry has been entrusted to a subordinate Court or officer, such Court or officer shall return to the Court the evidence taken and report the result of the inquiry, and such report and the evidence so taken shall be evidence in the proceedings.

(4) The Court on the completion of the inquiry or on receipt of the report referred to in sub-section (3), as the case may be, shall record a finding as to the true value at which the estate should have been estimated, and such finding shall, save as hereinafter provided in sections 19G and 19H, be final.

(5) The Court shall have power to confirm or to increase or to decrease the valuation as reported by the Collector under section 19A.

(6) The Court may make such order, in accordance with the provisions of the Code of Civil Procedure, 1908, as to the costs of the inquiry, as it V of 1908 thinks fit.

19E. (1) Whenever a grant of probate or letters of administration is made in respect of the whole of the property belonging to an estate, and the full fee payable under this Act in respect of the application for such grant has been paid thereon, no fee shall be payable when a like grant is made in respect of the whole or any part of the same property belonging to the same estate.

(2) Whenever such grant has been made in respect of any property forming part of an estate, the amount of fees actually paid under this Act in respect thereof 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.

19F. (1) Where no fee has been paid on the grant of probate or letters of administration, the executor or administrator shall, within six months of a requisition being made to him in this behalf by the Collector by whom the report as to the correct valuation of the estate was made under section 19A, submit to the said Collector a valuation statement of the estate in the form set forth in Part I of the third schedule together with the probate or letters of administration and shall at the same time pay the fee payable according to the Collector's valuation.

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The Collector shall thereupon cause the probate or letters of administration to be duly stamped according to the correct valuation of the estate.

(2) Where, in accordance with the valuation made by the Collector under section 19A or as the result of the finding of the Court under sub-section (4) of section 19D, it appears that a larger fee has been paid than was payable according to the true value of the estate, the executor or administrator may apply for a refund of the excess to the Collector by whom the report as to the correct valuation of the estate was made under section 19A. The application shall be accompanied by an amended valuation in the form set forth in Part II of the third schedule together with the probate or letters of administration upon which a refund is sought and the Collector shall—

- (a) endorse a certificate on the stamped probate or letters of administration to the effect that so much of the fee represented by the stamp or stamps used has been refunded, and
- (b) issue a certificate for the refund of the difference between the fee originally paid and that which should have been paid :

Provided that no refund shall be granted under this section, unless the application for refund is made within three years of the date of the grant of the probate or letters of administration or within such further period as the Collector may allow.

(3) Where, in accordance with the valuation made by the Collector under section 19A or as the result of the finding of the Court under sub-section (4) of section 19D, it appears that a less fee has been paid than was payable according to the true value of the estate, the executor or administrator shall, within six months of a requisition being made to him in this behalf by the Collector by whom the report as to the correct valuation of the estate was made under section 19A, submit to the said Collector an amended valuation in the form set forth in Part II of the third schedule, together with the probate or letters of administration, and shall at the same time pay the difference between the fee already paid and the fee which would have been payable according to the true value of the estate. The Collector shall thereupon cause the probate or letters of administration to be duly stamped according to the true valuation of the estate :

Provided that no such requisition shall be made after the expiry of three years from the date of the grant of the probate or letters of administration, as the case may be.

19G. Where a deduction required by sub-section (6) of section 19C has not been

Relief where too high a fee has been paid. made from, or property has been wrongly included

in, the valuation made by the Court under sub-section (4) of section 19D or the Collector under section 19A the executor or administrator may apply for a refund to the Collector by whom the report as to the correct valuation of the estate was made under section 19A. The application shall be accompanied by an amended valuation in the form set forth in Part II of the third schedule together with the probate or letters of administration upon which a refund is sought, and the Collector if he is satisfied on inquiry that the amended valuation is correct shall—

- (a) endorse a certificate on the stamped probate or letters of administration to the effect that so much of the fee represented by the stamp or stamps used has been refunded, and
- (b) issue a certificate for the refund of the difference between the fee already paid and that which should have been paid:

*Provided that, where the amount of the refund exceeds five hundred rupees, the sanction of the Chief Controlling Revenue-authority shall be obtained to the payment of the refund:*

*Provided, further, that no refund shall be granted under this section unless the application for refund is made within three years of the date of the grant of the probate or letters of administration or within such further period as the Collector or the Chief Controlling Revenue-authority may allow.*

**19H.** Where on inquiry the Collector is satisfied *Provision for case in that any portion of the which too low a fee has been estate has not been included in the valuation made by the Court under sub-section (4) of section 19D or the Collector under section 19A, the Collector may require the executor or administrator to submit, within six months from the date of the requisition, an amended valuation in accordance with the requisition in the form set forth in Part II of the third schedule, together with the probate or letters of administration, and at the same time to pay the difference between the fee already paid and the fee which would have been payable according to the amended valuation of the estate, together with six per centum per annum simple interest on such difference from the date of payment of the fee already paid till the date of payment of the said difference or for such less period as the Collector may think proper; and the executor or administrator shall comply with such requisition. The Collector shall thereupon cause the probate or letters of administration to be duly stamped according to the amended value of the estate:*

*Provided that the Collector, if he is satisfied that the executor or administrator has acted in good faith and with due diligence, shall remit the interest payable on the difference:*

*Provided further that where the executor or administrator, before such requisition is made, submits an amended valuation and pays the difference in the manner aforesaid, he shall not be liable to pay interest on the difference:*

*Provided further that no such requisition shall be made after the expiry of three years from the date of the grant of the probate or letters of administration, as the case may be.*

**19I (1)** If any person fails to comply within six months with a requisition made to him under sub-section (1) or sub-section (3) of section 19F or section 19H, the Collector shall inform the Chief Controlling Revenue-authority for the local area in which the probate or letters has or have been granted, and the Chief Controlling Revenue-authority, after giving notice to the said person, may impose on him a penalty of a sum

*Penalty for non-payment of fee.*

not exceeding ten times the fee payable or the difference between the proper fee payable and the fee already paid as the case may be, and, on the payment of such sum and of any sum which he has been required to pay as aforesaid under section 19F or 19H, shall direct the Collector to cause the probate to be duly stamped according to the amended value of the estate.

(2) The Chief Controlling Revenue-authority may remit the whole or part of any penalty imposed by it under sub-section (1).

19J. The provisions of sections 19A and 19B shall apply so far as may be to an inquiry held under section 19G or 19H, as if it were an inquiry held under section 19A.

19K (1) Where an application for refund under Appeals against orders section 19G, made within under sections 19G and 19H. the period provided in that section, has been rejected in whole or in part or where a requisition has been made by the Collector under section 19H, the executor or administrator may, by application made to the Court at any time before the expiry of ninety days from the date of the rejection or requisition, move the Court to hold an inquiry into the true value of the estate.

(2) The provisions of section 19D shall apply so far as may be to an inquiry held under this section; the decision of the Collector or the Chief Controlling Revenue-authority under section 19G or the requisition made under section 19H shall, if necessary, be modified, and a refund or difference in fee shall be payable under the provisions of those sections, in accordance with such finding:

Provided that the period between the date of the application under sub-section (1) and the finding of the Court thereon shall be excluded from the period of six months mentioned in sections 19H and 19I.

19L. Any costs payable by an executor or administrator and any sum Recovery of fee or payable under sub-section penalty. (1) or sub-section (3) of section 19F, section 19H or section 19I may, on the certificate of the Collector, be recovered from the executor or administrator, as the case may be, in like manner as an arrear of land revenue.

19M. Nothing in section 4, section 6 or section Sections 4, 6 and 28 shall apply to probates not to apply to probates or letters of administration."

17. For section 28 of the said Act the following Substitution of new section for section 28, Act VII of 1870. section shall be substituted, namely:—

"28. No document which is chargeable with Stamping documents a fee under this Act shall which are produced or be of any validity unless which have been received in a Court or public office. and until it is properly stamped:

Provided that, when a document, on which the whole or any part of the fee prescribed by this Act has not been paid, is produced, or has been received, in any Court or public office, the Court or head of the office may, in its or his discretion at any time allow the person by whom such fee is payable to pay the fee or part thereof, as the

case may be, and upon such payment the document shall have the same force and effect as if the full fee had been paid in the first instance."

18. After Chapter V of the said Act the following Chapter shall be inserted.  
Insertion of new Chapter VA in Act VII of 187 .  
 Chapter VA in Act namely :—

#### CHAPTER VA.

##### RULES.

30A. (1) The High Court may make rules to provide for or regulate all or any of the following matters, namely :—  
Power of High Court to make rules as to costs of processes.

- (a) the fees payable for serving and executing processes issued by such Court in its appellate jurisdiction and by the Civil and Criminal Courts established within the local limits of such jurisdiction ;
- (b) the remuneration of persons employed by the Courts mentioned in clause (a) in the service or execution of processes ;
- (c) the fixing by District and Sessions Judges and District Magistrates of the number of process-servers necessary to be employed for the service and execution of processes issued from their respective Courts and the Courts subordinate thereto ; and
- (d) the display in each Court of a table in the English and vernacular languages showing the fees payable for the service and execution of processes.

(2) All such rules shall be subject to the confirmation of the Local Government and, on such confirmation, shall be published in the local official Gazette, and shall thereupon have effect as if enacted in this Act.

30B. (1) The Chief Controlling Revenue-authority may, with the previous sanction of the Local Government, make rules consistent with this Act to provide for or regulate all or any of the following matters, namely :—  
Power of Chief Controlling Revenue-authority to make rules.

- (a) the fees chargeable for serving and executing processes issued by the Chief Controlling Revenue-authority and by the Revenue Courts established within the local limits of its jurisdiction ;
- (b) the remuneration of the persons necessary to be employed for the service and execution of such processes ;
- (c) the fixing by Collectors of the number of persons necessary to be employed for the service and execution of such processes ;
- (d) the guidance of Collectors in the exercise of the powers conferred on them by Chapter IV ;
- (e) the supply of stamps to be used under this Act ;

- (f) the number *and kind* of stamps to be used for denoting any fee chargeable under this Act ;
- (g) the keeping of accounts of all stamps used under this Act ;
- (h) the circumstances in which stamps may be held to be damaged or spoiled ;
- (i) the circumstances in which, the manner in which, and the authorities by which, *refunds may be granted for unused stamps and allowance made* for used, damaged or spoiled stamps ; and
- (j) the regulation of the sale of stamps to be used under this Act, the persons by whom alone such stamps may be sold, and the duties and remuneration of such persons :

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.

(2) All such rules shall be published in the local official Gazette, and, on such publication, shall have effect as if enacted in this Act.

(3) Save as otherwise provided in this Act, where allowance is made for *unused*, damaged or spoiled stamps, the Collector may give in lieu thereof—

- (a) other stamps of the same description and value ; or
- (b) if required, and if he thinks fit, stamps of any other description to the same amount or value ; or
- (c) at the request of the applicant, the same value in money, deducting one anna for each rupee or fraction of a rupee.

(4) Any person appointed to sell stamps, who contravenes any rule made under clause (j) of sub-section (1), and any person not so appointed who sells or offers for sale any stamps, shall be punishable with imprisonment for a term which may extend to six months, or with fine which may extend to five hundred rupees, or with both."

19. For section 35 of the said Act the following  
Substitution of new section for section 35 in Act VII of 1870 section shall be substituted, namely :—

" 35. The Local Government may, by general or special order  
Power to remit or reduce fees. published in the local official Gazette, remit or reduce the fee payable, under this Act in respect of any document specified in the order."

20. In No. 1 of the First Schedule to the said Act, *the words "or of cross objection" shall be omitted.*  
Amendment of Schedule 1, Act VII of 1870.

21. For the Third Schedule to the said Act the  
Substitution of new schedule for the third schedule to Act VII of 1870 Schedule contained in the First Schedule to this Act shall be substituted.

22. After the third schedule to the said Act the schedule contained in the second schedule to this Act shall be added

Insertion of new schedule IV in Act VII of 1870.

23. The enactments mentioned in the third schedule are hereby repealed to the extent specified in the fourth column thereof.

Repeal of enactments.

## THE FIRST SCHEDULE

SCHEDULE TO BE SUBSTITUTED FOR SCHEDULE III TO THE COURT-FEES ACT, 1870.

(See section 21.)

### “ SCHEDULE III.

#### PART I.

(See section 19A.)

#### FORM OF VALUATION OF ESTATE.

(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 estate of* ), deceased.

1. I (A. B.) am the executor (or one of the executors or one of the next-of-kin, as the case may be) of , deceased, and I have truly set forth in Annexure A to this Form of Valuation all the estate of which the above-named deceased died possessed or to which he was entitled at the time of his death, and which has come, or is likely to come, to my hands.

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

3. I further declare that the said estate, exclusive only of the last-mentioned items, was on the date of the death of the said deceased under the value of

4. I (A. B.) further declare that what is stated in this Form of Valuation is true to the best of my information and belief.

(Signed) (A. B.)

## ANNEXURE A.

VALUATION OF THE ESTATE OF  
DECEASED.

	Rs.	A.	P.
Cash in hand and at the bank, household goods, wearing-apparel, books, plate, jewels, etc.			
<i>(State estimated value according to best of Executor's or Administrator's belief.)</i>			
Property in Government securities transferable at a Public Debt Office.			
<i>(State description and value on the date of the death of the deceased.)</i>			
Immoveable property consisting of			
<i>(State description, giving, in the case of buildings, the assessed value, if any, and the number of years' assessment at which the market-value is estimated, and, in the case of land, the area and the market-value.)</i>			
Leasehold property . . . . .			
<i>(If the deceased held any leases for years determinable, state the number of years' purchase which the rents are estimated to be worth and the value of such, inserting separately arrears due on the date of the death.)</i>			
Property in public companies . . . . .			
<i>(State the particulars and the value calculated at the price on the date of the death.)</i>			
Policies of insurance upon life, money out on mortgage and other securities, such as bonds, mortgages, bills, notes and other securities for money.			
<i>(State the amount of the whole on the date of the death.)</i>			
Debts . . . . .			
<i>(Other than bad)</i>			
Stock in trade . . . . .			
<i>(State the estimated value, if any)</i>			
All other property not comprised under the foregoing heads.			
<i>(State the estimated value, if any.)</i>			
TOTAL . . . . .			
Deduct—Items shown in Annexure B in the manner provided in sub-section (6) of section 19C.			
NET VALUE OF ESTATE . . . . .			

## ANNEXURE B.

## SCHEDULE OF DEBTS, ETC.

	Ra.	A.	P.
Amount of debts due and owing from the deceased, payable by law out of the estate.			
Amount of expenses connected with funeral rites and ceremonies.			
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 .			
<b>TOTAL</b> .			

## PART II.

(See sections 19F (2) and (3), 19G and 19H.)

## AMENDED FORM OF VALUATION OF ESTATE

(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 estate of deceased.

1. I (A. B.) am the executor (or one of the executors or one of the next-of-kin, as the case may be) of

2. Probate was (or letters of administration were) granted to me on

3. It has now been discovered that the net valuation of the estate on which court-fee was paid was not correctly ascertained.

4. I have now truly set forth in Annexure A to this amended Form of Valuation all the estate of the deceased at the date of his death which has come or is likely to come to my hands.

5. I further have now truly set forth in Annexure B all the items which I am by law allowed to deduct.

6. I further declare that the said estate, exclusive only of the last-mentioned items, at the date of the death of the deceased was under the value of

7. I further declare that what is stated in this amended Form of Valuation is true to the best of my information and belief.

(Signed)

(A. B.)



## ANNEXURE A.

AMENDED VALUATION OF THE ESTATE OF  
DECEASED.

—	Valuation on which court-fee was paid.	Increase.	Decrease.	Valuation as now amended.
<b>TOTAL .</b>	..	...	...	..
	<i>Deduct items shown in Annexure B in the manner provided in sub-section (6) of section 19 C.</i>			..
	<i>Amended net value of estate</i>			..

## ANNEXURE B.

## AMENDED SCHEDULE OF DEBTS, ETC.

—	Value as last previously ascertained.	Increase.	De- crease.	Valuation as now amended.
<b>TOTAL .</b>	..	...	..	..

## THE SECOND SCHEDULE.

SCHEDULE TO BE INSERTED IN THE COURT-FEES  
ACT, 1870.

(See section 22.)

## “ SCHEDULE IV.

(See section 19C.)

*Fees in respect of probates, letters of administra-  
tion and succession certificates.*

Number.		Proper fee.
1. Probate of a will or letters of administration with or without will annexed.	When the amount or value of the estate in respect of which the grant of probate or letters is made exceeds two thousand rupees, on such amount or value up to ten thousand rupees. —	One per centum.

Number.		Proper fee.
1. Probate of a will or letters of administration with or without will annexed— <i>contd.</i>	When such amount or value exceeds ten thousand rupees, on the portion of such amount or value which is in excess of ten thousand rupees, up to thirty thousand rupees..	Two per centum.
	When such amount or value exceeds thirty thousand rupees, on the portion of such amount or value which is in excess of thirty thousand rupees up to sixty thousand rupees..	Three per centum.
	When such amount or value exceeds sixty thousand rupees, on the portion of such amount or value which is in excess of sixty thousand rupees up to a lakh of rupees....	Four per centum.
	When such amount or value exceeds a lakh of rupees, on the portion of such amount which is in excess of a lakh of rupees up to twenty lakhs of rupees...	Five per centum.
	When such amount or value exceeds twenty lakhs of rupees, on the portion of such amount or value which is in excess of twenty lakhs of rupees...	Six per centum.
2. Certificate under the Succession Certificate Act, 1889.	Provided that when, after the grant of a certificate under the Succession Certificate Act, 1889, or under Bombay Regulation VIII of 1827, in respect of any property included in an estate, a grant of probate or letters of administration is made in respect of the same estate, the fee payable in respect of the latter grant shall be reduced by the amount of the fee paid in respect of the former grant...	
	On the amount or value of any debt or security specified in the certificate under section 8 of the Act, up to ten thousand rupees.	One per centum.

Number.	.	Proper fee.
2. Certificate under the Succession Certificate Act, 1889— <i>contd.</i>	When such amount or value exceeds ten thousand rupees, on the portion of such amount or value which is in excess of ten thousand rupees, up to fifty thousand rupees.	<i>Two per centum.</i>
	When such amount or value exceeds fifty thousand rupees, on the portion of such amount or value which is in excess of fifty thousand rupees, up to a lakh of rupees...	<i>Three per centum.</i>
	When such amount or value exceeds a lakh of rupees, on the portion of such amount or value which is in excess of a lakh of rupees..	<i>Four per centum.</i>
		<p data-bbox="964 1322 1179 1895">Note. (1) When a certificate is extended under section 10 of the Act, a fee shall be paid equal to the difference between the fee which was paid when the certificate was granted under section 8 of the Act and the fee which would have been paid if the certificate so granted had also included the debts and securities which were included in the certificate by such extension.</p> <p data-bbox="964 1916 1179 2178">(2) The amount of a debt is its amount including interest on the day on which the inclusion of the debt in the certificate is applied for, so far as such amount can be ascertained.</p> <p data-bbox="964 2224 1179 2612">(3) 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 dividend on, or for the negotiation or</p>

Number.		Proper fee.
2. Certificate under the Succession Certificate Act, 1889— <i>cond.</i>		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.
3. Certificate under Bombay Regulation VIII of 1827.	...	Subject to the provisions of paragraph viii of section 19, the fee chargeable in the case of a succession certificate (article 2) on the amount or value of the property in respect of which the certificate is granted. "

## THE THIRD SCHEDULE.

(See section 23.)

## ENACTMENTS REPEALED.

Year.	Number.	Short title.	Extent of repeal.
		<i>Acts of the Governor General in Council.</i>	
1870	VII	The Court-fees Act, 1870.	Sections 27 and 34, and articles 11, 12 and 12A of the first schedule.
1889	VII	The Succession Certificate Act, 1889.	Sub-section (1) of section 13.
1908	V	The Code of Civil Procedure, 1908.	Section 149.
		<i>Madras Act.</i>	
1922	V	The Madras Court-fees (Amendment) Act, 1922.	Sections 3, 7, 9 and 10, sub-section (2) of section 2 and articles 11 and 12 of schedule I inserted by section 11 in the Court-fees Act, 1870.
		<i>Bengal Acts.</i>	
1922	IV	The Bengal Court-fees (Amendment) Act, 1922.	Sections 3, 4, 7 and 8, and in section 5 the words "or of cross-objection".
"	VI	The Bengal Court-fees (Amendment No. II) Act, 1922.	Section 3.
		<i>Punjab Act.</i>	
1922	VII	The Court-fees Punjab (Amendment) Act, 1922.	Sections 3 and 4.

Year.	Number.	Short title.	Extent of repeal.
1922	II	<i>Bihar and Orissa Act.</i> The Bihar and Orissa Court-fees (Amendment) Act, 1922.	Sections 2, 4, 5, 6, 9 and 10, sub-section (1) of section 12 and in section 7 the words "or of cross-objection".
1923	I	<i>Central Provinces Act.</i> The Central Provinces Court-fees Act, 1923.	Sections 4, 6, 10 and 11.
1922	II	<i>Assam Act.</i> The Assam Court-fees (Amendment) Act, 1922.	Sections 3, 4, 7 and 8, and in section 5 the words "or of cross-objection."
"	IV	The Assam Court-fees (Amendment No. II) Act, 1922.	The whole.

**[As amended by the Select Committee.]**

**GOVERNMENT OF INDIA.  
LEGISLATIVE DEPARTMENT.**

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**Report of the Select Committee on the  
Bill further to amend the Court-fees  
Act, 1870, the Succession Certificate Act,  
1889, and the Code of Civil Procedure,  
1908, for certain purposes and for the  
like purposes to repeal certain enact-  
ments amending the Court-fees Act, 1870.**

**(With the Bill as amended.)**