The Court-fees Act, 1870

Act 7 of 1870. 50 sections. Bare Act with the official footnotes.

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[11th March, 1870.]

CHAPTER I PRELIMINARY

Section 1. Short title

This Act may be called the Court-fees Act, 1870.

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

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

[1] Subs. by the Adaptation of Laws (No. 2) Order, 1956, for "Part B States".

Section 1A. Definition of "appropriate Government"

[1][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] Ins. by the A.O. 1937.

Section 2. "Chief Controlling Revenue-authority" defined

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

State Amendment

Orissa

Amendment of section 2 of Act (7 of 1870).-For section 2 of the Court Fees Act, 1870, hereinafter called the principal Act, the following section shall be substituted:-

"2. Definition.-In this Act, unless there is anything repugnant in the subject or context,-

(1) 'appeal' includes a cross objection;

(2) 'suit' includes an appeal from a decree except in section 8-A." [Vide Orissa Act 5 of 1939, s. 3]

[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".

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

Section 3. Levy of fees in High Courts on their original sides

The fees payable for the time being to the clerks and officers (other than the Sheriffs and attorneys) of [1][the [2][High Courts other than those of Kerala, Mysore and Rajasthan]],

or chargeable in each of such Courts under No. 11 of the first, and Nos. 7, 12, 14, [3]*** 20 and 21 of the second, schedule to this Act annexed;

Levy of fees in Presidency Small Cause Courts.-and the fees for the time being chargeable in the Courts of Small Causes at the [4]presidency-towns, and their several offices;

shall be collected in manner hereinafter appearing.

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

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

[3] The number "16" rep. by Act 12 of 1891.

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

Section 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 [1][judgments (other than judgments passed in the exercise of the ordinary original civil jurisdiction of the Court) of one] or more Judges of the said Court, or of a Division Court;

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

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

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

State Amendment

Uttar Pradesh

Amendment of section 4 of Act VII of 1870.-In the marginal heading to the first clause of section 4 of the Court Fees Act, 1870, as amended from time to time in its application to Uttar Pradesh for the words "in the High Courts in their ordinary or extraordinary jurisdiction " shall be substitution.

[Vide Uttar Pradesh Act X of 1959, s. 2] Amendment of section 4 of Act VII of 1870.-In section 4 of the Court Fees Act, 1870, as amended from time to time in its application to Uttar Pradesh-

(1) for the words "any of the said High Courts", the words "the High Court of Judicature at Allahabad" shall be substituted;

(2) between the words "in the exercise of its" and the words "extraordinary original civil jurisdiction", the words "ordinary or" shall be inserted;

(3) between the words "in the exercise of its" and the words "extraordinary original criminal jurisdiction", the words "ordinary or" shall be inserted; and

(4) after the sub-paragraph "or in the exercise of its jurisdiction as a Court of reference or revision", the following sub-paragraphs shall be added-

"Or in the exercise of its jurisdiction to issue direction the exercise of nation, orders or writs under the jurisdiction to issue Constitution of India;

Or in the exercise of jurisdiction in any other in the exercise of any other jurisdiction matter." [Vide Uttar Pradesh Act X of 1959, s. 3]

[1] Subs. by Act 19 of 1922, s. 2, for "judgment of two".

Section 5. Procedure in case of difference as to necessity or amount of fee

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

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

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

CHAPTER III FEES IN OTHER COURTS AND IN PUBLIC OFFICES

Section 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.

State Amendment

Orissa

Amendment of section 6 of Act (7 of 1870).--Section 6 of the principal Act shall be re-numbered as sub-section (1) of section 6 and , after the said sub-section, the following sub-section shall be inserted:-

"(2) Notwithstanding anything contained in sub-section (1), the Provincial Government may, by notification, direct that a copy of a document, specified as chargeable in Schedules I and II to this Act annexed, shall be furnished by a public officer without payment of the fee indicated by either of the said Schedules as the proper fee for such copy and the copy so furnished shall be chargeable with the requisite fee only when it is filed, exhibited or recorded in any Court of justice or received by a public officer as mentioned in sub-section (1)."

[Vide Orissa Act 5 of 1939, s. 4]

State Amendment

Uttar Pradesh

Amendment of section 6 of Act (7 of 1870).-In section 6 of the Court Fees Act, 1870 as amended in its application to Uttar Pradesh, hereinafter, in this Chapter referred to as the principal Act,-

(a) in sub-section (1), in the first proviso, for the words "the United" Provinces Tenancy Act, 1939, or the United Provinces Land Revenue Act, 1901", the words "any law relation to land tenures or land revenue shall be substituted;

(b) in sub-section (6), for the words "Chief Inspector of Stamps" the words "Commission of Stamps" shall be substituted.

[Vide Uttar Pradesh Act 6 of 1980, s. 2]

Amendment of section 6-A.-In section 6-A of the principal Act, in sub-section (3), for the words "Chief Inspector of Stamps", the words "Commissioners of Stamps" shall be substituted.

[Vide Uttar Pradesh Act 6 of 1980, s. 3]

Amendment of section 6-B.-In section 6-B of the principal Act, in sub-section (1), for the words "Chief Inspector of Stamps", the words "Commissioner of Stamps" shall be substituted.

[Vide Uttar Pradesh Act 6 of 1980, s. 4]

Section 7. Computation of fees payable in certain suits

The amount of fee payable under this Act in the suits next hereinafter mentioned shall be computed as follows:-

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

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

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

(iv) In suits-

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

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

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

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

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

for accounts.-(f) for accounts-

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

In all such suits the plaintiff shall state the amount at which he values the relief sought [1]***:

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

where the subject-matter is land, and-

(a) where the land forms an entire estate, or a definite share of an estate, paying annual revenue to Government, or forms part of such an estate and is recorded in the Collector's register as separately assessed with such revenue,

and such revenue is permanently settled-

ten times the revenue so payable:

(b) where the land forms an entire estate, or a definite share of an estate, paying annual revenue to Government, or forms part of such estate and is recorded as aforesaid;

and such revenue is settled, but not permanently-

five times the revenue so payable:

(c) where the land pays no such revenue, or has been partially exempted from such payment, or is charged with any fixed payment in lieu of such revenue,

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

fifteen times such nett profits:

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

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

Proviso as to Bombay Presidency.-Provided that, in the [2]territories subject to the Governor of Bombay in Council, the value of the land shall be deemed to be-

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

[3][(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 [4][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 [4][immovable property] to which the suit refers, payable for the year next before the date of presenting the plaint.

State Amendment

Orissa

Amendment of section 7 of Act (7 of 1870).-In section 7 of the principal Act, for the words "in the suits next hereinafter mentioned" the words "in the suits next hereinafter mentioned except suits for relief under section 14 of the Religious Endowments Act, 1863, or under section 91 or section 92 of the Code of Civil Procedure, 1908", shall be substituted.

[Vide Orissa Act 5 of 1939, s. 5]

Amendment of section 7 of Act (7 of 1870).-In section 7ii of the principal Act, after the words "shall be deemed to be the words" "in suits for maintenance five times and in other suits" shall be inserted. [Vide Orissa Act 5 of 1939, s. 6]

Amendment of section iv of Act (7 of 1870).-Clause (b) of section 7iv of the principal Act shall be omitted. [Vide Orissa Act 5 of 1939, s. 7]

Insertion new paragraph in section 7 of Act (7 of 1870).-In section 7 of the principal Act after paragraph iv the following paragraph shall be inserted:-

"iv-A. in a suit for cancellation of a decree for money or other property having a money -value , or other document securing money or other property having such value,

According to the value of the subject-matter of the suit, and such value shall be deemed to be- if the whole decree or other document is sought to be cancelled, the amount or the value of the property for which the decree was passed or the other document executed,

if a part of the decree or other document is sought to be cancelled, such part of the amount or value of the property.

Explanation.-In any case where a suit for the cancellation of a whole decree for money or other property having a money value, or other document securing money or other property having such value has to be instituted, but the substantial relief claimed is only in respect of a part of the amount or the decree was passed or the other document as executed, the value of the subject matter of the suit shall be deemed to be such part of the amount or value of the property in respect of which the relief is sought." [Vide Orissa Act 5 of 1939, s. 8]

Amendment paragraph v of section 7 of Act (7 of 1870).-In paragraph v of section 7 of the principal Act,

(1) in clause (a), for the word "ten" the word "ten" shall be substituted;

(2) in clause (b), for the word "five" the word "ten" shall be substituted;

(3) the following proviso shall be inserted after the existing proviso:- "Provided further that in suits for possession of land if rules are framed under section 3 of the Suits Valuation Act, 1887 (7 of 1887), for determining the value for the purposes of jurisdiction, the value so determined shall be deemed to be the value of the hand for the purposes of this paragraph ; and

(4) the existing Explanation shall be re-numbered as Explanation I, and, after the

Explanation so re-numbered, the following Explanation shall be added, namely:- "Explanation II.-In this paragraph, 'building' includes a house, out-house, stable, privy, urinal, shed, hut, wall, and any other such structure, whether of masonry, bricks, wood, mud, metal or any other material whatsoever." [Vide Orissa Act 5 of 1939, s. 9]

Insertion of new paragraph vi-A in section 7 of Act (7 of 1870).-In section 7 of the principal Act after paragraph vi the following paragraph shall be inserted:-

"vi-A. In suits for partition and separate possession of a share of joint family property or of joint property, or to enforce a right to a share in any property on the ground that it is joint family property or joint property-

if the plaintiff alleges that he has been excluded from possession of the property of which he claims to be a coparcener or co-owner-according to the market-value of the share in respect of which the suit is instituted.

Explanation.-The word "possession" for the purposes of this paragraph includes constructive possession." [Vide Orissa Act 5 of 1939, s. 10]

Haryana

Amendment of section 7 of Act 7 of 1870.- In section 7 of the Court Fees Act, 1870 (hereinafter referred to as the principal Act),-

(a) in the first proviso to clause (iv), for the words "thirteen rupees", the words `twenty-five rupees' shall be substituted ; and

(b) for clause (v), the following clause shall be substituted, namely :-

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

(a) where the subject matter is land, according to the market value thereof which shall be deemed to be,-

(i) in the case of land which is irrigated by perennial canal, two thousand rupees per acre ;

(ii) in the case of land which is irrigated by non-perennial canal or by well, one thousand and five hundred rupees per acre ;

(iii) in the case of land which is Barani, one thousand rupees per acre ;

(iv) in the case of land which is Sailab or Bhud, seven hundred and fifty rupees per acre ; and

(v) in the case of land which is Thur, Sem, Banjar or of like nature, five hundred rupees per acre ; and

(b) where the subject matter is house or garden, according to its market value ;".

[Vide Haryana Act 11 of 1974, s. 2]

Haryana

Amendment of section 7 of Act 7 of 1870.-In section 7 of the Court Fees Act, 1870 (hereinafter referred to as the principal Act), for sub-clauses (a) and (b) of clause (r), the (following sub-clauses shall be substituted, namely :-

"(a) where the subject matter is land other than land situated within municipal limits or Abadi Deh whether under cultivation or not according to the market value thereof which shall be deemed to be,-

(i) in the case of land which is irrigated by perennial canal, sixty rupees per acre ;

(ii) in the case of land which is irrigated by non-perennial canal or by well, fifty rupees per acre ; and

(iii) in the case of land which is Barani, Sailab, Bhud, Thur, Sem, Banjar or of like nature, thirty rupees per acre ; and (b) where the subject matter is house, garden, or land situated within municipal limits or Abadi Deh whether under cultivation or not, according to its market value ; ",

[Vide Haryana Act 22 of 1974, s. 2]

[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, s. 3 and the First Schedule.

[2] See para.8 of the A.O. 1937. In view of this provision the expression "Governor of Bombay in Council" has been left unmodified.

[3] Ins. by Act 6 of 1905, s. 2 (1).

[4] Subs. by s. 2 (2), ibid., for "land".

Section 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 [1]acquisition of land for public purposes, shall be computed according to the difference between the amount awarded and the amount claimed by the appellant.

State Amendment

Orissa

Insertion of new section 8A in Act (7 of 1870).--After section 8 of the principal Act, the following section shall be inserted:-

"8A. Statement of particulars of subject-matters of suits and plaintiff's valuation thereof.-In every suit in which an ad valorem court-fee is payable under this Act on the plaint, the plaintiff shall file with the plaint a statement of particulars of the subject-matter of the suit ad his own valuation thereof unless such particulars and the valuation are contained in the plaint. The statement shall be in such form and shall contain such particulars as may be prescribed by the Provincial Government by notification in the Gazette. In every such suit the plaintiff shall also, if the Court so directs, file a duplicate copy of the plaint and of the said statement".

[Vide Orissa Act 5 of 1939, s. 11]

Haryana

Amendment of section 8 of central Act 7 of 1870.-To section 8 of the Court Fees Act, 1870, (hereinafter called the principal Act), the following proviso, shall be added, namely:--

"Provided that the fixed court fee of one hundred rupees shall be payable on the memorandum of a appeal or cross objections before the High Court arising under the Land Acquisition Act, 1984 or any other law for the time being in force for acquisition of land for public purposes.".

[Vide Haryana Act 3 of 1990, s. 2]

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

Section 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.

Section 10. Procedure where nett profits or market-value wrongly estimated

(i) If in the result of any such investigation the Court finds that the nett profits or market-value have or has been wrongly estimated, the Court, if the estimation has been excessive, may in its discretion refund the excess paid as such fee: but, if the estimation has been insufficient, the Court shall require the plaintiff to pay so much additional fee as would have been payable had the said market-value or nett profits been rightly estimated.

(ii) In such case the suit shall be stayed until the additional fee is paid. If the additional fee is not paid within such time as the Court shall fix, the suit shall be dismissed.

[1]* * * * *

[1] Cl. (iii) rep. by Act 12 of 1891, s. 3 and Sch. I.

Section 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.

State Amendment

Orissa

Amendment of section 11 of Act (7 of 1870).-For the second paragraph of section 11 of the principal Act the following paragraphs shall be substituted:-

"Where a decree directs an enquiry as to mesne-profits which have accrued on the property during a period prior to the institution of the suit, if the profits ascertained on such inquiry exceed the profits claimed, no final decree shall be passed till 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 claim for the excess shall be dismissed, unless the Court, for sufficient cause, extends the time for payment.

Where a decree directs an inquiry as to mesno-profits from the institution of the suit and a final decree is passed in accordance with the result of such inquiry, the decree shall not be executed until such fee is paid would have been payable on the amount claimed in execution if a separate suit had been instituted therefor."

[Vide Orissa Act 5 of 1939, s. 12]

Section 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.

State Amendment

Orissa

Amendment of section 12 of Act (7 of 1870).--(1) In section 12 of the principal Act, for paragraph ii, the following paragraph shall be substituted:-

"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, it shall-

(a) in any case in which the decision is to the detriment of revenue, 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 thereafter-

(i) if the party required to pay is the appellant or petitioner, the appeal or petition 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 appeal or petition shall be dismissed;

(ii) if the party required to pay it's the respondent or the opposite party, the Court shall fix a date before which such party shall pay the amount of court fee due from him and, if such party fails to pay the fee required before the date fixed by the Court, the Court shall recover the amount of such fee from him as if it were an arrear of land revenue. Where the Court considers that the amount of such fee should be paid to the respondent or the opposite party by the appellant or the petitioner, as the case may be , the Court may provide for such payment in the order as to costs in the said appeal or petition; and

(b) in any case in which the decision is that any excess fee has been levied, direct the refund of so much excess fee to the party who paid it as would not have been payable had the question been rightly decided.

Explanation.-For the purposes of this section a question relating to the classification of any suit in regard to section 7 shall not be deemed to be a question relating to valuation."

[Vide Orissa Act 5 of 1939, s. 13]

Section 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 [1]Code of Civil Procedure, is ordered to be received, or if a suit is remanded in appeal, on any of the grounds mentioned in [2]section 351 of the same Code, for a second decision by the lower Court, the Appellate Court shall grant to the appellant a certificate, authorizing him to receive back from the Collector the full amount of fee paid on the memorandum of appeal:

Provided that if, in the case of a remand in appeal, the order of remand shall not cover the whole of the subject-matter of the suit, the certificate so granted shall not authorize the appellant to receive back more than so much fee as would have been originally payable on the part or parts of such subject-matter in respect whereof the suit has been remanded.

State Amendment

Orissa

Amendment of section 13.-In the Court-fees Act, 1870 (7 of 1870),-

(a) For the marginal heading to section 13, the following marginal heading shall be substituted, namely:-

"Refund of fee paid on memorandum of appeal and in cases where compromise or settlement has been arrived at by a Lok Adalat.";

(b) Section 13 shall be renumbered as sub-section (1) thereof and -

(i) In sub-section (1) as so renumbered, for the words and figures " the Code of Civil Procedure" and "section 351 of the same Code", the words and figures " the Code Civil Procedure, 1908" and "rule 23 of Order XLI of the First Schedule to the said Code" shall respectively be substituted; and

(ii) After sub-section (1) as so renumbered, the following new sub-section shall be inserted, namely:-

"(2) Where a compromise or settlement has been arrived at, by a Lok Adalat in a case referred to it under sub-section (1) of section 20 of the Legal Services Authorities Act, 1987 (39 of 1987), the Court by which the case was so referred to the Lok Adalat shall grant a certificate to the party or every party to the case who paid any court-fee in that case, authorizing him to receive back from the Collector the full amount of the fee so paid.".

[Vide Orissa Act 7 of 2002, s. 2]

Tripura

Amendment of Section 13.-In section 13 of the principal Act, the expression "the Appellate Court shall grant to the appellant a certificate, authorizing him to receive back from the Collector the full amount of fee paid on the memorandum of appeal", shall be substituted with the expression "the Appellate Court shall grant to the appellant a certificate, authorizing him to receive back from the Collector or by way of electronic transfer in such manner as may be prescribed, the full amount of fee paid on the memorandum of appeal".

[Vide Tripura Act 17 of 2020, s. 2]

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

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

Section 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.

Tripura

Amendment of Section 14.-In Section 14 of the principal Act, the expression "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 such day", shall be substituted with the expression "grant him a certificate authorizing him to receive back from the Collector or by way of electronic transfer in such manner as may be prescribed, so much of the fee paid on the application as exceeds the fee which would have been payable had it been presented before such day."

[Vide Tripura Act 17 of 2020, s. 3]

[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.

Section 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 authorising him to receive back from the Collector so much of the fee paid on the [1][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.

Tripura

Amendment of Section 15.-In section 15 of the principal Act, the expression "the applicant shall be entitled to a certificate from the court authorizing him to receive back from the Collector so much of the fee paid on the application as exceeds the fee payable on any other application to such Court under the second schedule to this Act", shall be substituted with the expression "the applicant shall be entitled to a certificate from the court authorizing him to receive back from the Collector or by way of electronic transfer in such manner as may be prescribed, so much of the fee paid on the application as exceeds the fee payable on any other application to such court under the second schedule to this Act."

[Vide Tripura Act 17 of 2020, s. 4]

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

Section 16. Refund of fee

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

Tripura

Amendment of Section 16.-In Section 16 of the principal Act, the expression "the plaintiff shall be entitled to a certificate from the Court authorizing him to receive back from the Collector, the full amount of the fee paid in respect of such plaint", shall be substituted with the expression "the plaintiff shall be entitled to a certificate from the Court authorizing him to receive back from the Collector or by way electronic transfer in such manner as may be prescribed, the full amount of the fee paid in respect of such plaint."

[Vide Tripura Act 17 of 2020, s. 5]

[1] Ins. by Act 46 of 1999, s. 34 (w.e.f. 1-7-2002).

Section 17. Multifarious suits

Where a suit embraces two or more distinct subjects, the plaint or memorandum of appeal shall be chargeable with the aggregate amount of the fees to which the plaints or memoranda of appeal in suits embracing separately each of such subjects would be liable under this Act.

Nothing in the former part of this section shall be deemed to affect the power conferred by the [1]Code of Civil Procedure, section 9.

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

Section 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 [1]Code of Criminal Procedure, the complainant shall pay a fee of eight annas, unless the Court thinks fit to remit such payment.

State Amendment

Orissa

Amendment of section 18 of Act (7 of 1870).-In section 18 of the principal Act, for the words "eight annas" the words "one rupee" shall be substituted.

[Vide Orissa Act 5 of 1939, s. 14]

Insertion of a new section 18-A Act (7 of 1l870). -After section 18 of the Court Fees Act, 1870, as in force in the State of Orissa the following new section shall be inserted, namely:-

"18-A. Exemption to women.-(1) Notwithstanding anything contained in this Act no plaint in respect of a suit filed by a women, whose annual income does not exceed three thousand rupees, for maintenance or for enhancement of maintenance or for recovery of share in the estate of her deceased husband or parent in the family property and no petitions filed by any such women for divorce on ground of cruelty or other misconduct on the part of her husband shall be chargeable with court fees.

(2) The Court in which such plaint or petition is filed shall have power to make such inquiry as it deems fit for assessing the income of the plaintiff or the petitioner, as the case may be.". [Vide Orissa Act 55 of 1975, s. 2]

[1] 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.

Section 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 [1][by a member of any of the Armed Forces of the Union] not in civil employment.

[2]* * * * *

(iii) Written statements called for by the Court after the first hearing of a suit. [3]* * * * *

(v) Plaints in suits tried by [4]village Munsifs in the Presidency of Fort St. George.

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

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

(viii) Probate of a will, letters of administration, [5][and, save as regards debts and securities a certificate under Bombay Regulation 8 of 1827], where the amount or value of the property in respect of which the probate or letters or certificate shall be granted does not exceed one thousand rupees.

(ix) Application or petition to a Collector or other officer making a settlement of land-revenue, or to a Board of Revenue, or a Commissioner of Revenue, relating to matters connected with the assessment of land or the ascertainment of rights thereto or interests therein, if presented previous to the final confirmation of such settlement.

(x) Application relating to a supply for irrigation of water belonging to Government.

(xi) Application for leave to extend cultivation, or to relinquish land, when presented to an officer of land-revenue by a person holding, under direct engagement with Government, land of which the revenue is settled, but not permanently.

(xii) Application for service of notice of relinquishment of land or of enhancement of rent.

(xiii) Written authority to an agent to distrain.

(xiv) First application (other than a petition containing a criminal charge or information) for the summons of a witness or other person to attend either to give evidence or to produce a document or in respect of the production or filing of an exhibit not being an affidavit made for the immediate purpose of being produced in Court.

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

(xvi) Petition, application, charge or information respecting any offence when presented, made or laid to or before a police-officer, or to or before the [6]Heads of Villages or the [7]Village Police in the territories respectively subject to the Governors in Council of Madras and Bombay.

(xvii) Petition by a prisoner, or other person in duress or under restraint of any Court or its officers.

(xviii) Complaint of a public servant [as defined in the Indian Penal Code (45 of 1860)], a municipal officer, or an

officer or servant of a Railway Company.

(xix) Application for permission to cut timber in Government forests, or otherwise relating to such forests.

(xx) Application for the payment of money due by Government to the applicant.

(xxi) Petition of appeal against the chaukidari assessment under [8] 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 [9]acquisition of property for public purposes.

(xxiii) Petitions presented to the Special Commissioner appointed under [10]Bengal Act No. 2 of 1869 (to ascertain, regulate and record certain tenures in Chota Nagpur).

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

State Amendment

Orissa

In section 19 of the Court-Fees Act, 1870 (7 of 1870) (hereinafter referred to as the principal Act) in clause (viii) for the words" one thousand rupees" the words "two thousand rupees" shall be substituted.

[Vide Orissa Act 11 of 1967, s. 3]

[1] Subs. by the A.O. 1950, for "by an officer, warrant-officer, non-commissioned officer or private of Her Majesty's army".

[2] Cl. (ii) rep. by Act 12 of 1891, s. 3 and Sch. I.

[3] Cl. (iv) rep. by Act 13 of 1889, s. 2 and Sch. I.

[4] See the Madras Village Courts Act, 1889 (Mad. 1 of 1889).

[5] Subs. by Act 7 of 1889, s. 13, for "and certificate mentioned in the first schedule to this Act annexed, No. 12".

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

[7] See Bombay Village Police Act, 1867 (Bom. 8 of 1867), ss. 14, 15 and 16.

[8] The Bengal Chaukidari Act, 1856.

[9] See now the Land Acquisition Act, 1894 (1 of 1894).

[10] The Chota Nagpur Tenures Act, 1869.

[11] Subs. by Act 15 of 1872, s. 2, for clause (xxiv) 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".

CHAPTER IIIA PROBATES, LETTERS OF ADMINISTRATION AND CERTIFICATES OF ADMINISTRATION

Section 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 [1][for the local area] in which the probate or letters has or have been granted,

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

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

the said Authority may-

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

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

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

[1] Subs. by Act 10 of 1901, s. 3(1), for "of the Province".

Section 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.

Section 19C. Relief in case of several grants

Whenever [1]*** 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.

Section 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.

Section 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 [1][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.

[1] Subs. by Act 10 of 1901, s. 3(1), for "of the Province".

Section 19F. Administrator to give proper security before letters stamped under section 19E

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

Section 19G. Executors, etc., not paying full court-fee on probates, etc., within six months after discovery of under-payment

[1][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.]

[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".

Section 19H. Notice of applications for probate or letters of administration to be given to Revenue-authorities, and procedure thereon

[1] [(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 [2][for the local area in which the High Court is situated].

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

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

Provided that no such motion shall be made after the expiration of six months from the date of the exhibition of the inventory required by section 277 of the [3]Indian Succession Act, 1865 (10 of 1865), or as the case may be, by section 98 of the [3]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 authorised by the Court to hold the inquiry may examine the petitioner for probate or letters of administration on oath (whether in person or by commission), and may take such further evidence as may be produced to prove the true value of the property. The person authorised as aforesaid to hold the inquiry shall return to the Court the evidence taken by him and report the result of the inquiry, and such report and the evidence so taken shall be evidence in the proceeding, and the Court may record a finding in accordance with the report, unless it is satisfied that it is erroneous.

(7) The finding of the Court recorded under sub-section (5) shall be final, but shall not bar the entertainment and disposal by the Chief Controlling Revenue-authority of any application under section 19E.

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

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

[2] Subs. by Act 10 of 1901, s. 3(2), for "of the Province".

[3] See now the Indian Succession Act, 1925 (39 of 1925).

Section 19I. Payment of court-fees in respect of probates and letters of administration

[1][(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] Ins. by Act 11 of 1899, s 2.

Section 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 [1]***.

(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] The words "in any part of British India" rep by the A.O. 1948.

Section 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

Section 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 [1]***, 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] The words "and sanctioned by the Governor General of India in Council" rep. by Act 38 of 1920, s. 2 and Sch. I.

Section 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.

Section 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.

[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.

Section 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.

[1] The words "and the Governor General of India in Council" Rep. by Act 38 of 1920, s. 2 and Sch. I.

Section 24. Process served under this Chapter to be held to be process within meaning of Code of Civil Procedure

[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),

State Amendment

Uttar Pradesh

Substitution of section 24-A.-For section 24-A for the principal Act, the following section shall be substituted, namely:-

"24-A. Control of Court fee and Stamp Commissioner.-(1) The levy of fees under this Act shall be under the general control and superintendence of the Chief Controlling Revenue Authority, who may be assisted in the supervision thereof by the Commissioner of Stamps and by as many Additional many Additional Commissioners of the Stamps, Deputy Commissioners of Stamps and Assistant Commissioners of Stamps as the State Government may appoint in the behalf or by any other subordinate agency appointed for the purpose.

(2) The Officers and the agency referred to in sub-section (1) shall have access to all records, and shall be furnished with all such information as may be required by them for the performance of their duties under this Act."

[Vide Uttar Pradesh Act 6 of 1980, s. 5]

CHAPTER V OF THE MODE OF LEVYING FEES

Section 25. Collection of fees by stamps

All fees referred to in section 3 or chargeable under this Act shall be collected by stamps.

State Amendment

Meghalaya

Amendment section 25 of Central Act 7 of 1870.-In the Court Fees act, 1870 after section 25 the following new section shall be inserted as section 25A, namely:--

"25A. Notwithstanding anything contained in section 25 where,

(a) (i) the State Government, in relation to any area in the State, or

(ii) The Deputy Commissioner, in relation to any area in the district under his charge, is satisfied that on account of temporary shortage of stamps in any area, fees cannot be paid, and payment of fees cannot be indicated on documents by means of stamps, the State Government, or as the case may be, the Deputy Commissioner, may, by notification in the official Gazette, direct that, in such area and for such period as may be specified in such notification, the fees may be paid in cash in any Treasury or Sub-Treasury and shall, on production of a challan evidencing payment of fees in the Government treasury, certify by endorsement on the document in respect of which the fees is paid, that the fees have been paid, and state in the said endorsement the amount of the fees so paid.

(b) An endorsement made on any document under clause (a) shall have the same effect as if the fees of an amount equal to the amount stated in the endorsement had been paid in respect of, and such payment has been indicated on, such documents by means of stamps under section 25.

[Vide Meghalaya Act 2 of 1972, s. 2]

Tripura

Amendment of Section 25.- In Section 25 of the principal Act, the expression "stamps", shall be substituted with the expression "stamps or electronic transfer of payment to State Government in such manner as may be prescribed."

[Vide Tripura Act 17 of 2020, s. 6]

Section 26. Stamps to be impressed or adhesive

The stamps used to denote any fees chargeable under this Act shall be impressed or adhesive, or pertly impressed and partly adhesive, as the [1][appropriate Government] may, by notification in the Official Gazette, from time to time direct[2].

State Amendment

Jammu and Kashmir (UT).-

Section 26 shall be numbered as sub-section (1) thereof, and after sub-section (1) so renumbered, insert the following sub-section, namely:-

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

Explanation:-"impressed stamp" includes impression by a franking machine or another machine, or a unique number generated by e-stamping or similar software, as the Appropriate Government may, by notification in the official Gazette, specify".

[Vide the Jammu and Kashmir Reorganization (Adaptation of Central Laws) Order, 2020, notification No. S.O. 1123(E) dated (18-3-2020).]

Union Territory of Ladakh

Section 26.-Numbered as sub-section (1) thereof, and after sub-section (1) as so numbered, insert-

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

Explanation 7.-The expression "impressed stamp" includes impression by a franking machine or another machine, or a unique number generated by e-stamping or similar software, as the Appropriate Government may, by notification in the Official Gazette, specify.'.

Explanation 2.-The expression "e-stamping" means stamping using unique number or code through an electronic machine or a software application'.

[Vide Union Territory of Ladakh Reorganisation (Adaptation of Central Laws) Order, 2020, Notification No. S.O. 3774(E), dated (23-10-2020).]

Haryana

Amendment of section 26 of Central Act 7 of 1870.-In section 26 of the Court Fees act, 1870, the following explanation shall be added, namely:--

"Explanation.-For the purposes of this section,-

(i) "stamp" means any mark, seal or endorsement by any agency or person duly authorized by the State Government and includes and adhesive or impressed stamp chargeable for the purposes of court fee under this Act; and

(ii) "impressed stamp" means an impression by a franking or any other machine, or e-stamping.".

[Vide Haryana Act 29 of 2016, s. 2]

[1] Subs. by the A.O. 1937, for "L. G.".

[2] For rules as to levy of court-fees by adhesive and impressed stamps, see Gazette of India, 1883, Pt. I, p. 189.

Section 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.

Tripura

Amendment of Section 27.- Clause (a) of Section 27 of the principal Act, shall be substituted with the following-

"(a) the manner of supply of stamps or electronic transfer of payment of court-fee and refund thereof;"

[Vide Tripura Act 17 of 2020, s. 7]

[1] Subs. by the A.O. 1937 for "L.G.".

Section 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.

State Amendment

Orissa

Insertion a new section 28-A, Act (7 of 1870).-After section 28 of the Court Fees Act, 1870 the following new section shall be inserted, namely:-

"28-A. Recovery Deficient or unpaid court fees.---(1) If, on examination of the records of a Civil, Criminal or Revenue case which has been disposed of, a public officer finds that the fee payable under the Act or the rules made thereunder on any document filed, exhibited or recorded therein has not been paid or has been insufficiently paid, he shall report the fact to the presiding officer of the Court or to the revenue officer concerned.

(2) Such presiding officer or revenue officer, after satisfying himself of the correctness of such report, shall record a provisional finding that the proper fee has not been paid and determine the amount of fee payable and the person from whom the fee or the difference thereof, if any, shall be recoverable.

(3) After recording a finding under sub-section (2), the presiding officer or revenue officer shall issue a notice to the person referred to in that sub-section to show cause why he should not be ordered to pay the fee determined thereunder, and , if sufficient cause is not shown, the presiding officer or revenue officer shall confirm the finding and make an order requiring such person to pay the proper fee before a date to be specified in that notice.

(4) If such person fails to pay the fee in accordance with the notice issued under sub-section (3), it shall on the certificate of such presiding officer or revenue officer, be recoverable as an arrear of land revenue." [Vide Orissa Act 13 of 1957, s. 2]

Section 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.

Section 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.

Tripura

Amendment of Section 30.-In Section 30 of the principal Act, after the existing text, the following proviso shall be added-

"Provided that, where court-fee is paid by electronic transfer of payment, the officer competent to cancel stamp shall verify the genuineness of the payment and after satisfying himself that the court-fee is paid, shall lock the entry in the computer and make an endorsement under his signature on the document that the court-fee is paid and the entry is locked".

[Vide Tripura Act 17 of 2020, s. 8]

Bihar

CHAPTER VI MISCELLANEOUS

Section 31. Repayment of fees paid on applications to Criminal Courts

[Repayment of fees paid on applications to Criminal Courts.] Rep. by the Code of Criminal Procedure (Amendment) Act, 1923 (18 of 1923), s. 163.

Section 32. Amendment of Act 8 of 1859 and Act 9 of 1869

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

Section 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.

Section 34. Sale of stamps

[1][(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][(3) Any person appointed to sell stamps, who,-

(a) with fraudulent intent, disobeys any rule made under this section, or sells or offers for sale any stamp without being duly appointed, shall be punished with imprisonment for a term which may extend to six months, or with fine which may extend to ten thousand rupees, or with both;

(b) without any fraudulent intent, contravenes any rule made under this section, shall be liable to penalty not exceeding ten thousand rupees].]

[1] Subs. by Act 12 of 1891, for section 34.

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

[3] Subs.by Act 8 of 2026, s. 2 and Sch., for sub-section (3) (w.e.f. 8-7-2026).

Section 34A. Adjudication of penalties

[1] [(1) For the purpose of adjudicating penalties under clause (b) of sub-section (3) of section 34, the Administrator of the Union territory concerned may appoint an officer not below the rank of Deputy Commissioner or Deputy Collector or any officer equivalent in rank as an adjudicating officer for holding an inquiry and imposing penalties:

Provided that the Administrator of the Union territory concerned may appoint as many adjudicating officers as may be required.

(2) The adjudicating officer may summon and enforce the attendance of any person acquainted with the facts and circumstances of the case to give evidence or to produce any document, which in the opinion of the adjudicating officer may be useful for, or relevant to, the subject-matter of the inquiry, and if, on such inquiry, is satisfied that the

person concerned has contravened any rule made under sub-section (1) of section 34, he may impose penalty as deemed fit, subject to the amount mentioned under clause (b) of sub-section (3) of the said section:

Provided that no such penalty shall be imposed without giving the person concerned a reasonable opportunity of being heard.

[1] Ins. by s. 2 and Sch., ibid. (w.e.f. 8-7-2026).

Section 34B. Appeal

(1) Whoever aggrieved by an order of the adjudicating officer under section 34A may, within thirty days from the date of receipt of such order, prefer an appeal to the Commissioner or Collector of the Division or before any officer equivalent in rank designated as such by the Administrator of the Union territory concerned as an appellate authority.

(2) An appeal may be admitted after the expiry of the period of thirty days, if the appellant satisfies the appellate authority that he had sufficient cause for not preferring the appeal within that period.

(3) The appellate authority may, after giving the parties to the appeal an opportunity of being heard, pass such order as he may think fit.

(4) An appeal under sub-section (1) shall be disposed of within sixty days from the date of filing.

(5) If penalty imposed by the adjudicating officer under sub-section (1) of section 34A or by an order of the appellate authority under sub-section (3) of this section, as the case may be, is not deposited, the amount shall be recovered as an arrear of land revenue.]

Section 35. Power to reduce or remit fees

The [1][appropriate Government] may, from time to time by notification in the Official Gazette, reduce or remit, in the whole or in any part of [2][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.

State Amendment

Orissa

Amendment of section 35 of Act (7 of 1870).-For section 35 of the principal Act, the following section shall be substituted:-

"35. Power to suspend, reduce or remit fees.-(1) The Provincial Government may from time to time subject to such conditions or restrictions as it may think fit to impose, by notification in the Gazette suspend the payment of or reduce or remit, in the whole of Orissa or in any part thereof, all or any of the fees mentioned in Schedules I and II to this Act annexed and may in like manner cancel or vary such order.

(3) The Provincial Government may from time to time by rules prescribe the manner in which any fee the payment of which is suspended under sub-section (1) may be realized and for this purpose direct that such fee may be recovered as if it were an arrear of land revenue."

[Vide Orissa Act 5 of 1939, s. 15]

Haryana

Substitution of section 35 of Central Act 7 of 1870.- For section 35 of the Court Fees Act, 1870 (hereinafter referred to as the principal Act), the following section shall be substituted, namely:-

"35. Power to remit or reduce fees.-The State Government may, subject to such conditions or restrictions as it may think fit to impose, by notification in the Official Gazette, reduce or remit in relation to all or any class of persons, in the whole or any part of the territories under its administration, all or any of the fees mentioned in the first and second schedules annexed to this Act and may in like manner cancel or vary such order."

[Vide Haryana Act 27 of 1976, s. 2]

"35. Power to remit or reduce Court-fees.---The State Government may, subject to such condition

or restriction as it may think fit to impose, by order published in the Official Gazette, reduce or remit in relation to all or any class of persons, in the whole or any part of the State, all or any of the fees mentioned in the First and Second Schedules to this Act and may in like manner cancel or vary such order."

[Vide Bihar Act 20 of 1977, s. 3]

[1] Subs. by the A.O.1937, for "L. G.".

[2] Subs. by Act 38 of 1920, s. 2 and Sch. I, for "British India".

Section 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.

State Amendment

Haryana

Insertion of section 37 in Act 7 of 1870.- After section 36 of the principal Act, the following section shall be inserted, namely :-

"37. Fees in High Court.-Nothing contained in Schedules I and II to this act shall apply to the High Court of Punjab and Haryana and the provisions in that behalf applicable immediately before the 1st day of November, 1966, shall continue to apply to the said High Court.".

[Vide Haryana Act 22 of 1974, s. 3]

Schedules

The Schedules are not reproduced in this PDF. Each is in the official file, at the page given:

SCHEDULE I AD VALOREM FEES (official file, page 30)
SCHEDULE (official file, page 51)
SCHEDULE B (official file, page 60)
SCHEDULE A (official file, page 61)
Schedule-1 Ad valorem Fees (official file, page 65)
Schedule-II Fixed Fees (official file, page 67)
SCHEDULE I (official file, page 85)
SCHEDULE II FIXED FEES (official file, page 96)

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