

THE COURT FEES' ACT, 1870
(VII OF 1870)

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'THE COURT FEES' ACT, 1870

(VII of 1870)

[12' March, 1870]

CHAPTER I

PRELIMINARY

1. Short title. — This Act may be called “The Court Fees’ Act, 1870”:

Extent of Act.— It extends to ‘[the whole of Pakistan].

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

‘(1-A. Definition of “Appropriate Government”.— In this Act “the Appropriate Government” means, in relation to fees or stamps relating to documents presented or to be presented before any officer serving under the ‘[Federal] Government, that Government, and in relation to any other fees or stamps, the Provincial Government].

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

CHAPTER II

FEES IN THE HIGH COURTS ‘[* * *]

‘For Statement of Objects and Reasons, see Gazette of India, 1869, Pt. V, p. 57; for Proceedings in Council, see *ibid.*, 1869, Supplement, pp. 1179 and 1452; *ibid.*, 1870, Supplement, pp. 52, 378, 421, 427 and 434.

e For abolition of court fee in criminal cases and civil suits involving amounts not exceeding twenty five thousand rupees, see the Punjab Court Fee (Abolition) Ordinance, 1983 (Punjab Ordinance X of 1983), which was not subject to the limitation as to its duration under the Constitution, vide the Laws (Continuance in Force) Order, 1977 (CMLA’s Orders No. 1 of 1977), and was validated by Article 270A of the Constitution of the Islamic Republic of Pakistan (1973).

This Act received the assent of Governor General on 11.03.1870 and published in the Gazette of India, Part IV, dated 12.03.1870, pages 23-63.

Substituted for the words “all the Provinces and the capital of the Federation” by the Central Laws (Statute Reform) Ordinance 1960 (XXI of 1960); and published in the Gazette of Pakistan (Extraordinary), dated 9.6.1960, pages 725-845, s.3 and 2TM Schedule, (with effect from the 14th October, 1955), which were previously substituted for the words “the whole of British India,” by the Adaptation of Central Acts and Ordinances Order, 1949 (G.G.O. 4 of 1949); and published in the Gazette of Pakistan (Extraordinary), dated 28.3.1949, Pages 223-283, Art.3(2) & the Schedule.

Section 1-A, inserted by the Government of India (Adaptation of Indian Laws) Order, 1937; and published in the Gazette of India (Extraordinary), dated 1.4.1937, pages 75-344, see Article 3 & Schedule |.

4Substituted for the word “Central” by the Punjab Laws (Adaptation) Order, 1974 (Pb A.O. 1 of 1974); and published in the Punjab Gazette (Extraordinary) dated 20.11.1974, pages 1425-A to 1425-PP, Article 2 & the Schedule, Part |, at entry No.1 (14.8.1973).

5Omitted by the Government of India (Adaptation of Indian Laws) Order, 1937; and published in the Gazette of India (Extraordinary), dated 1.4.1937, pages 75-344, see Article 3 & Schedule |. Earlier inserted by the Court-fees (Amendment) Act 1901 (X of 1901); received the assent of Governor General on 11.10.1901.

®The words “and in the court of Small Causes at the Presidency Towns” omitted by the Central Laws (Statute Reform) Ordinance

1960 (XXI of 1960); and published in the Gazette of Pakistan (Extraordinary), dated 9.6.1960, pages 725-845, s.3 and 2TM Schedule (with effect from the 14th October, 1955).

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 the [High Courts];

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

Tt * * * * *

shall be collected in manner hereinafter appearing.

4. Fees on documents filed, &c., 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 "[***] 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 "[judgments (other than judgments passed in the exercise of the ordinary original Civil Jurisdiction of the Court) of "[two]] or more Judges of the said Court, or of a Division Court;

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

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 on an amount not less than that indicated by either of the said schedules as the proper fee for such document.

5. Procedure in case of difference as to necessity or amount of fee.— When any difference arises between the officer whose duty it is to see that any fee is paid under this Chapter and any suitor or attorney, as to the necessity of paying a fee or the amount thereof, the question shall, when the difference arises in any of the "[***]

"The original words and figures as amended by the Repealing and Amending Act, 1917 (XXIV of 1917), dated 27.9.1917, s.2 and Schedule; and the Government of India (Adaptation of Indian Laws) Order, 1937; and published in the Gazette of India (Extraordinary), dated 1.4.1937, pages 75-344, see Article 3 & Schedule |, have successively been amended by the Adaptation of Central Acts and Ordinances Order, 1949 (G.G.O. 4 of 1949); and published in the Gazette of Pakistan (Extraordinary), dated 28.3.1949, Pages 223-283, Art.3(2) & the Schedule. and by the Central Laws (Statute Reform) Ordinance, 1960 (XXI of 1960); and published in the Gazette of Pakistan (Extraordinary), dated 9.6.1960, pages 725-845, s.3, 2" Schedule, (with effect from the 14th October, 1955 to read as above.

®The number "16" repealed by the Amending Act, 1891 (XII of 1891); and published in the Government Gazette, Punjab and Dependencies, dated 9.4.1891, pages 21-67, s.2(1) and First Schedule.

®The words "and the fees for the time being chargeable in the Courts of Small Causes at the Presidency-towns and their several officers" omitted by the Adaptation of Central Acts and Ordinances Order, 1949 (G.G.O. 4 of 1949); and published in the Gazette of Pakistan (Extraordinary) dated 28.3.1949, Pages 223-283, Article 3(2) & the Schedule.

'The word "said" omitted by the Central Laws (Statute Reform) Ordinance, 1960 (XXI of 1960 (XXI of 1960); and published in the Gazette of Pakistan (Extraordinary), dated 9.6.1960, pages 725-845, s.3, 2" Schedule, (with effect from the 14th October,

1955).

"Substituted for the words "judgment of two" by the Court-fees (Amendment) Act, 1922 (XIX of 1922).

"Substituted for "one" by the Court-Fees (Punjab Amendment) Act, 1922 (VII of 1922).

The word "said" omitted by the Central Laws (Statute Reform) Ordinance, 1960 (XXI of 1960); and published in the Gazette of Pakistan (Extraordinary), dated 9.6.1960, pages 725-845, s.3, 2TM Schedule, (with effect from the 14th October, 1955).

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.

T*****]

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

CHAPTER III FEES IN OTHER COURTS AND IN PUBLIC OFFICES

6. Fees on documents filed, &c., in Mufassal Courts or in public offices — Except in the Courts herein before mentioned, no document of any of the kinds specified as chargeable in the first or second schedule to this Act annexed shall be filed, exhibited or recorded in any Court of Justice, or shall be received or furnished by any public officer, unless in respect of such document there be paid a fee of an amount not less than that indicated by either of the said schedules as the proper fee for such document.

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

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

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

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

(iv) — In suits—

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

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

“The paragraph omitted *ibid.*, (with effect from the 14th October, 1955).

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

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

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

(f) for accounts.— for accounts—

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

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

"[Provided that nothing in this clause shall apply to suits mentioned in clause iv-A,];

"[(iv-A) For a declaratory decree regarding immovable property on the basis of alleged sale; etc.— In suits for a declaratory decree with or without consequential relief as to right in or title to immovable property based on alleged sale, gift, exchange or mortgage— according to the value of the property],

"I(v) for possession of lands, houses and gardens.— In suits for the possession of land, houses and gardens—

according to the value of the subject-matter; and such value shall be deemed to be—

(a) | where the subject-matter is land and where net profits have arisen from such land during the year next before the date of presenting the plaint—fifteen times such net profits;

(b) where the subject-matter is land and where no such profits have arisen therefrom—market value of such land;

(c) | where the subject-matter is a house or garden according to the market value of the house or garden].

"[(vi) To enforce a right of pre-emption—
In suits to enforce a right of pre-emption—

(a) | Where the subject-matter is land, according to the value of the land in respect of which the right is claimed calculated by multi-

‘Substituted by the Punjab Finance Act, 1973 (XIV of 1973); and published in the Punjab Gazette (Extraordinary), dated 29.6.1973, pages 999-A to 999-R, s.8 (w.e.f. 1.7.1973).

‘Added *ibid.*

Ibid.

‘8Substituted *ibid.*

"Substituted by the Court Fees (Amendment) Act, 1990 (V of 1990); and published in the Punjab Gazette (Extraordinary),

dated 12.7.1990, pages 1297-C to 1297-D, s.2.

plying the produce index units of such land with the money value of a produce index as notified by the Government; and

(b) | Where the subject matter is a house or a garden, according to the value computed in accordance with clause (v) of this Section.

Explanation.— “Produce index unit” means the measure notified by the Government in terms of which the productivity of an acre of land of a particular kind in a particular assessment circle or area is computed;]

(vii)

(viii)

(ix)

(x)

(xi)

For interest of assignee of land-revenue.— In suits for the interest of an assignee of land revenue- fifteen times his net profit as such for the year next before the date of presenting the plaint:

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

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

To redeem.— In suits against a mortgagee for the recovery of the property mortgaged,

To foreclose.— and in suits by a mortgagee to foreclose the mortgage,

or, where the mortgage is made by conditional sale, to have the sale declared absolute—

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

For specific performance.— In suits for specific performance—

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

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

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

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

dispute;

Between landlord and tenant.— In the following suits between
landlord and tenant:—

- (a) _ for the delivery by a tenant of the counterpart of a lease,
- (b) to enhance the rent of a tenant having a right of occupancy,
- (c) for the delivery by a landlord of a lease,

*“[(cc) for the recovery of immoveable property from a tenant, including a tenant holding over after the determination of a tenancy;]

(d) to contest a notice of ejectment,

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

(f) or abatement of rent—

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

*[(xii)_ In suits not expressly provided for in this section, according to the value claimed, but such value shall not be less than a value which would attract a Court-fee of less than fifteen rupees.]

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

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

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

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

Inserted by the Court-fees (Amendment) Act, 1905 (VI of 1905); and published in the Government Gazette, Punjab and Its Dependencies, dated 5.10.1905, page 39, s.2.

21Substituted for the word “land” by the Court-fees (Amendment) Act, 1905 (VI of 1905); and published in the Government Gazette, Punjab and Its Dependencies, dated 5.10.1905, page 39, s.2.

22 Ibid.

Added by the Court-fees (Amendment) Ordinance, 1962 (LII of 1962); and published in the Gazette of Pakistan (Extraordinary), dated 7.6.1962, pages 983-984, s.2.

24See now the Land Acquisition Act, 1894 (I of 1894).

“Tt * * * * *]

11. Procedure in suits for mesne profits or account when amount decreed exceeds amount claimed.— “[1] In suits for mesne profits or for immoveable 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.

*1(2) Refund where amount decreed is less than amount claimed.—

Where in any such suit as is referred to in sub-section (1) the Court-fee paid is found to be in excess of the amount of fee which would be payable if the suit had been valued at the amount decreed, the decree-holder shall be entitled to the refund of the excess of Court-fee paid by him].

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

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

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

5Clause (iii) repealed by the Amending Act, 1891 (XII of 1891) ; and published in the Government Gazette, Punjab and its Dependencies, dated 9.4.1891, pages 21-67, s.2(1) and First Schedule.

26Section 11 was renumbered as sub-section (1) of that section by the Court-fees (Amendment) Ordinance, 1962 (LII of 1962) and published in the Gazette of Pakistan (Extraordinary), dated 7.6.1962, pages 983-984, s.3.

2’Added by the Court-fees (Amendment) Ordinance, 1962 (LII of 1962); and published in the Gazette of Pakistan (Extraordinary), dated 7.6.1962, pages 983-984, s.3.

28See now the Code of Civil Procedure, 1908 (Act V of 1908).

2°This reference should now be read as applying to the corresponding provision of the Code of Civil Procedure, 1908 (Act V of 1908), i.e., Order XII rule 23 of the First Schedule.

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

14. Refund of fee on application for review of judgment.— Where an “application for a review of judgement 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 such day.

15. Refund where Court reverses or modifies its former decision on ground of mistake.— Where an application for a review of judgment is admitted, and where, on the rehearing, the Court reverses or modifies its former decision on the ground of mistake in law or fact, the applicant shall be entitled to a certificate from the Court authorizing him to receive back from the Collector so much of the fee paid on the [application] as exceeds the fee payable on any other application to such Court under the Second Schedule to this Act, No. one, 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.

“116. Additional fee where respondent takes objection to unappealed part of decree.— * * * * *

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 “Code of Civil Procedure, section nine.

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

5°As to application for review of judgment see the Code of Civil Procedure, 1908 (Act V of 1908), section 114 and Order XLVIII of the First Schedule.

3'Substituted for the words “plaint or memorandum of appeal” by the Court-fees Act (1870) Amendment Act, 1870 (XX of 1870) dated 5.7.1870.

%2Repealed by the Code of Civil procedure, 1908 (V of 1908).

%3See now the Code of Civil Procedure, 1908 (Act V of 1908).

“This reference should now be read as referring to the Code of Criminal Procedure (Act V of 1898). See section 3 of that Act.

\$5Substituted by the Court-Fees (Punjab Amendment) Act, 1922 (VII of 1922).

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

- (i)
- "[(ii)
- (iii)
- "[(iv)
- "[(v)
- "[(vi)
- "T(vii)
- (viii)
- (ix)
- (xi)
- (xii)
- (xiii)

Power-of-attorney to institute or defend a suit when executed by an officer, warrant-officer, non-commissioned officer or private of "[the Pakistan Army] not in civil employment.

* * * * *

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

* * * * *
* * * * *
* * * * *
* * * * *

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

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.

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

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.

Application for service of notice of relinquishment of land or of enhancement of rent.

Written authority to an agent to distrain.

%6Substituted by the Central Laws (Adaptation) Order, 1961, for "Her Majesty's Army" (with effect from the 23rd March, 1956)

37Repealed by the Amending Act, 1891 (XII of 1891); and published in the Government Gazette, Punjab and its Dependencies dated 9.4.1891, pages 21-67, s.2(1) and First Schedule.

3®Repealed by the Cantonments Act, 1889 (XIII of 1889)

3°Repealed by the Adaptation of Central Acts and Ordinances Order, 1940 (G.G.O. 4 of 1949); and published in the Gazette of Pakistan (Extraordinary), dated 28.3.1949, Pages 223-283, Art.3(2) & the Schedule, entry No.39 of the Schedule.

40Repealed *ibid*.

"1Repealed *ibid*.

"Substituted by section 13 (2) of the Succession Certificate Act, 1889 (VII of 1889), for "and certificate mentioned in the First Schedule to this Act annexed, No. 12."

(xiv) First application (other than a petition containing 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) * * * * *

(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 Pakistan Penal Code)", 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 “Act No. XX of 1856, or against any municipal tax.

(xxii) Application for compensation under any law for the time being in force relating to the “acquisition of property for public purposes.

“(xxiii) * * * * *

(xxiv) “[Petition under the Christian Marriage Act, 1872, (XV of 1872), sections 45 and 46].

“[CHAPTER III-A]

PROBATES, LETTERS OF ADMINISTRATION AND CERTIFICATES OF ADMINISTRATION

19-A. Relief where too high a court-fee has been paid.— Where any person on applying for the probate of a will or letters of administration has estimated the property of the deceased to be of greater value than the same has afterwards proved to be, and has consequently paid too high a court-fee thereon, if, within six months after the true value of the property has been ascertained, such person produces the

Omitted by the Adaptation of Central Acts and Ordinances Order, 1940 (G.G.O. 4 of 1949); and published in the Gazette of Pakistan (Extraordinary), dated 28.3.1949, Pages 223-283, Art.3(2) & the Schedule, entry No.39 of the Schedule.

“XLV of 1860.

5The Bengal Chaukidari Act, 1856.

46See now the Land Acquisition Act, 1894 (I of 1894).

47Qmitted by the Adaptation of Central Acts and Ordinances Order, 1940 (G.G.O. 4 of 1949); and published in the Gazette of Pakistan (Extraordinary), dated 28.3.1949, Pages 223-283, Art.3(2) & the Schedule, entry No.39 of the Schedule.

8Substituted by the Indian Christian Marriage Act, 1872 (XV of 1872), for the original clause which read as follows:- “petitions under the 14th and 15th of Victoria, Ch. 40 (an Act for marriages in India), section 5, or under Act No. V of 1852, section 9.”

4°Chapter III-A inserted by section 6 of the Probate and Administration Act, 1875 (XIII of 1875).

probate or letters to the Chief Controlling Revenue-Authority “[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.

19-B. 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 has 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 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 been ascertained and paid, or his effects have not been recovered and made available, and in consequence thereof the executor or administrator is prevented from claiming the return of such difference within the said term of three years, the said Authority may allow such further time for making the claim as may appear to be reasonable under the circumstances.

19-C. Relief in case of several grants.— Whenever “[* * *] a grant of probate or letters of administration has been or is made in respect of the whole of the property belonging to an estate, and the full fee chargeable under this Act has been or is paid thereon, no fee shall be chargeable under the same Act when a like grant is made in respect of the whole or any part of the same property belonging to the same estate.

Whenever such a grant has been or is made in respect of any property forming part of an estate, the amount of fees then actually paid under this Act shall be deducted when a like grant is made in respect of property belonging to the same estate, identical with or including the property to which the former grant relates.

19-D. Probates declared valid as to trust-property though not covered by court-fee.— The probate of the will or the letters of administration of the effects of

5°Substituted for the words “of the Province” by the Court-fees (Amendment) Act, 1901 (X of 1901); received the assent of Governor General on 11.10.1901.

5The word, “each”, repealed by the Amending Act 1891 (XII of 1891); and published in the Government Gazette, Punjab and its Dependencies, dated 9.4.1891, pages 21-67, s.2(1) and First Schedule.

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.

19-E. Provision for case where too low a Court-fee has been paid on probates, etc. Where any person on applying for probate or letters of administration has estimated the estate of the deceased to be of less value than the same has afterwards proved to be, and has in consequence paid too low a court-fee thereon, the Chief Controlling Revenue-Authority "[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.

19-F. 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.

"49-G.Executors, etc., not paying full court-fee on probates, etc., within six months after discovery of under-payment.— Where too low a court-fee has been paid on any probate or letters of administration in consequence of any mistake, or of its not being known at the time that some particular part of the estate belonged to the deceased, if any executor or administrator acting under such probate or letters does not, within six months "[* * *] after the discovery of the mistake or of any effects not

Substituted for the words "of the Province" by the Court-fees (Amendment) Act, 1901 (X of 1901); received the assent of Governor General on 11.10.1901.

53As to recovery of penalties for forfeitures under section 19G, See section 19-J, infra.

"The words and figures, "after the first day of April 1875 or", repealed by the Amending Act, 1891 (XII of 1891); and published in the Government Gazette, Punjab and its Dependencies, dated 9.4.1891, pages 21-67, s.2(1) and First Schedule.

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.

“[19-H. Notice of applications for probate or letters of administration to be given to Revenue-authorities, and procedure thereon.— (1) Where an application for probate or letters of administration is made to any Court other than a High Court, the Court shall cause notice of the application to be given to the Collector.

(2) | Where such an application as aforesaid is made to a High Court, the High Court shall cause notice of the application to be given to the Chief Controlling Revenue-authority “[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 “Indian Succession Act, 1865”, or, as the case may be, by section 98 of “the Probate and Administration Act, 1881.”

(5) The Court, when so moved as aforesaid shall hold, or cause to be held, an inquiry accordingly, and shall record a finding as to the true value, as near as may be, at which the property of the deceased should have been estimated. The Collector shall be deemed to be a party to the inquiry.

(6) For the purposes of any such inquiry, the Court or person authorized by the Court to hold the inquiry may examine the petitioner for probate or letters of administration on oath (whether in person or by commission), and may take such further evidence as may be produced to prove the true value of the property. The

55Inserted by the Court-fees Amendment Act, 1899 (XI of 1899), dated 10.3.1899.

Substituted for the words “of the Provinces” by the Court-fees Amendment Act, 1901 (X of 1901); received the assent of Governor General on 11.10.1901.

57See now the Succession Act, 1925 (XXXIX of 1925).

58X of 1865.

58See now the Succession Act, 1925 (XXXIX of 1925).

SV of 1881.

person authorized as aforesaid to hold the inquiry shall return to the Court the evidence taken by him and report the result of the inquiry, and such report and the evidence so taken shall be evidence in the proceeding, and the Court may record a finding in accordance with the report, unless it is satisfied that it is erroneous.

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

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

“119-I. Payment of court-fees in respect of probates and letters of administration.— (1) No order entitling the petitioner to the grant of probate or letters of administration shall be made upon an application for such grant until the petitioner has filed in the Court a valuation of the property in the form set forth in the Third Schedule, and the Court is satisfied that the fee mentioned in No. 11 of the First Schedule has been paid on such valuation.

(2) The grant of probate or letters of administration shall not be delayed by reason of any motion made by the Collector under section 19H, sub-section (4).]

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

(2) | 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.]

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

CHAPTER IV PROCESS FEES

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

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

®Substituted for the words “Local Government” by the Government of India (Adaptation of Indian Laws) Order, 1937; and published in the Gazette of India (Extraordinary), dated 1.4.1937, pages 75-344, see Article 4 & Table of General Adaptations.

Inserted by the Court-fees Amendment Act, 1899 (XI of 1899), dated 10.3.1899.

®Inserted by the Court-fees Amendment Act, 1899 (XI of 1899), dated 10.3.1899.

®The words “in any Part of British India”, omitted by the Adaptation of Central Acts and Ordinances Order, 1949 (G.G.O. 4 of 1949); and published in the Gazette of Pakistan (Extraordinary), dated 28.3.1949, Pages 223-283, Art.3(2) & the Schedule, entry No.39 of the Schedule.

Inserted by the Court-fees Amendment Act, 1899 (XI of 1899), dated 10.3.1899.

(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 “[Provincial Government] “[***] 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.

“[20-A. Exemption for certain processes. (1) Notwithstanding anything contained in the preceding section or in the rules made thereunder, no fees shall be charged for serving and executing process on behalf of

“[(a)] the prosecution in any criminal proceedings taken on information presented or complaint made by a public-officer acting in his official capacity; “[and

(b) a liquidator or an arbitrator appointed under the provisions of the Co-operative Societies Act, 1912.]

(2) The Provincial Government may by notification determine what persons shall be deemed to be public officers for the purpose of the preceding sub-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.

22. Number of peons in District and subordinate Courts.— Subject to “rules to be made by the High Court and approved by the “[Provincial Government] “[***]

Substituted for the words “Local Government” by the Government of India (Adaptation of Indian Laws) Order, 1937; and published in the Gazette of India (Extraordinary), dated 1.4.1937, pages 75-344, see Article 4 & Table of General Adaptations.

®The words “and sanctioned by the Governor General of India in Council” repealed by the Devolution Act, 1920 (XXX~VIII of 1920); and published in the Government Gazette, Punjab and its Dependencies, Part IV, pages 127-153, dated 24.9.1920, s.2 First Schedule, Part |.

Substituted for the words “local official Gazette” by the Government of India (Adaptation of Indian Laws) Order, 1937; and published in the Gazette of India (Extraordinary), dated 1.4.1937, pages 75-344, see Article 4 and Table of General Adaptations.

®Added by the Court-Fees (Punjab Amendment) Act, 1939 (IV of 1939); and published in the Punjab Government Gazette (Extraordinary), dated 27.4.1939.

Inserted by the Court-Fees (Punjab Amendment) Act, 1942 (I of 1942).

"Ibid.

72For rules made under the powers conferred by this section, see different Local Rules and Orders.

Substituted for the words "Local Government" by the Government of India (Adaptation of Indian Laws) Order, 1937; and published in the Gazette of India (Extraordinary), dated 1.4.1937, pages 75-344, see Article 4 & Table of General Adaptations.

every District Judge and every Magistrate of a District shall fix, and may from time to time alter, the number of peons necessary to be employed for the service and execution of processes issued out of his court and each of the courts subordinate thereto,

Number of peons in Mofussil Small Cause Courts. and for the purposes of this section, every Court of Small Causes established under Act No. XI 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) “shall be deemed to be subordinate to the court of the District Judge.

"[23. Number of peons in Revenue Courts.— * * * * *]

"24. Process served under this Chapter to be held process served under Civil Procedure Code.— * * * * * +]

CHAPTER V OF THE MODE OF LEVYING FEES

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

26. Stamps to be impressed or adhesive. The stamps used to denote any fees chargeable under this Act shall be impressed or adhesive, or partly impressed and partly adhesive, as the “[Appropriate Government] may, by notification in the [Official Gazette] from time to time direct”.

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

TMThe words “and the Governor General of India in Council” repealed by the Devolution Act, 1920 (XXXVIII of 1920); and published in the Government Gazette, Punjab and its Dependencies, Part IV, pages 127-153, dated 24.9.1920, s.2 and First Schedule, Part I.

The reference to Act XI of 1865 should now be read as referring to the Provincial Small Cause Courts Act, 1887 (IX of 1887): see section 2 (3) of that Act.

⁶Repealed by section 2 and Schedule of the Punjab Land Revenue Act, 1887 (XVII of 1887).

TMRepealed by the Repealing and Amending Act, 1891 (XII of 1891); and published in the Government Gazette, Punjab and its Dependencies, dated 9.4.1891, pages 21-67, s.2(1) and First Schedule.

⁷⁸Substituted for the words “Local Government” by the Government of India (Adaptation of Indian Laws) Order, 1937; and published in the Gazette of India (Extraordinary), dated 1.4.1937, pages 75-344, see Article 3 & Schedule I, which had been substituted for the words “Governor General of India in Council” by the Devolution Act, 1920 (XXXVIII of 1920); and published in the Government Gazette, Punjab and its Dependencies, Part IV, pages 127-153, dated 24.9.1920, s.2 and First Schedule, Part I.

“Substituted *ibid.*, for the words “local official Gazette” which had been substituted, for the words “Gazette of India” by the Devolution Act, 1920 (XXXVIII of 1920); and published in the Government Gazette, Punjab and its Dependencies, Part IV, pages 127-153, dated 24.9.1920, s.2 and First Schedule, Part I.

®°F or rules as to levy of Court-fees by adhesive and impressed stamps, see Gazette of India, 1883, Pt. I, p. 189.

®Substituted for the words “Local Government” by the Government of India (Adaptation of Indian Laws) Order, 1937; and published in the Gazette of India (Extraordinary), dated 1.4.1937, pages 75-344, see Article 3 & Schedule I, which had been substituted for the words “Governor General of India in Council” by the Devolution Act, 1920 (XXXVIII of 1920); and published in the Government Gazette, Punjab and its Dependencies, Part IV, pages 127-153, dated 24.9.1920, s.2 and First Schedule, Part I.

®2For rules under section 27, see different Local Rules and Orders.

- (c) the renewal of damaged or spoiled stamps, and
- (d) the keeping accounts of all stamps used under this Act:

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

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

28. Stamping documents inadvertently received.— No document which ought to bear a stamp under this Act shall be of any validity, unless and until it is properly stamped.

But if any such document is through mistake or inadvertence received, filed or used in any Court or office without being properly stamped, the presiding Judge or the head of the office, as the case may be, or, in the case of a High Court, any Judge of such Court, may, if he thinks fit, order that such document be stamped as he may direct; and, on such document being stamped accordingly, the same and every proceeding relative thereto shall be as valid as if it had been properly stamped in the first instance.

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

30. Cancellation of stamp.— No document requiring a stamp under this Act shall be filed or acted upon in any proceeding in any Court or office until the stamp has been cancelled.

Such officer as the Court or the head of the office may from time to time appoint shall, on receiving any such document, forthwith effect such cancellation by punching out “[the crescent and star] so as to leave the amount designated on the stamp untouched, and the part removed by punching shall be burnt or otherwise destroyed:

“[Provided that if any document bearing a court-fee stamp of a design current in British India immediately before the fifteenth day of August, 1947 and still current in Pakistan is presented to the proper officer, he shall forthwith effect the cancellation by punching out the figure-head so as to leave the amount designated untouched.]

CHAPTER VI MISCELLANEOUS

“[31. Repayment of fees paid on applications to Criminal Courts.— * * * J

“132. Amendment of Act VIII of 1859 and Act IX of 1869. * * * * J

®3Substituted by the Government of India (Adaptation of Indian Laws) Order, 1937; and published in the Gazette of India (Extraordinary), dated 1.4.1937, pages 75-344, see Article 3 & Schedule I, for the words “local official Gazette” which had been Substituted, for “Gazette of India” by the Devolution Act, 1920 (XXXVIII of 1920); and published in the Government Gazette, Punjab and its Dependencies, Part IV, pages 127-153, dated 24.9.1920, s.2 and First Schedule, Part I.

®4Substituted for the words “the figure-head” by the Court-fees (Amendment) Act, 1951 (XIII of 1951).

®5Added *ibid*.

®6Repealed by the Code of Criminal Procedure (Amendment) Act, 1923 (XVIII of 1923), s. 163.

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.

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

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

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

35. Power to reduce or remit fees.— The “[Appropriate Government] may, from time to time by notification in the “[Official Gazette] reduce or remit in the whole or in any part of “[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.

“[35-A. * * * * *]

36. Saving of fees to certain officers of High Courts.— Nothing in Chapters II and V of this Act applies “[* * *] to the fees which any officer of a High Court is allowed to receive in addition to a fixed salary.

87Repealed by the Repealing and Amending Act, 1891 (XII of 1891) ; and published in the Government Gazette, Punjab and Dependencies, dated 9.4.1891, pages 21-67, s.2(1) and First Schedule.

@88Substituted for the original section by the Amending Act, 1891 (XII of 1891); and published in the Government Gazette, Punjab and its Dependencies, dated 9.4.1891, pages 21-67, s.2(1) and First Schedule.

Substituted for the words “Local Government” by the Government of India (Adaptation of Indian Laws) Order, 1937; and published in the Gazette of India (Extraordinary), dated 1.4.1937, pages 75-344, see Article 3 & Schedule I, which had been substituted for the words “G.G. of India in C.” by the Devolution Act, 1920 (XXXVIII of 1920); and published in the Government Gazette, Punjab and its Dependencies, Part IV, pages 127-153, dated 24.9.1920, s.2 and First Schedule, Part I.,

For rules issued under this section, see different Local Rules and Orders.

@Substituted for the words “local official Gazette” by the Government of India (Adaptation of Indian Laws) Order, 1937; and published in the Gazette of India (Extraordinary), dated 1.4.1937, pages 75-344, see Article 4 and Table of General Adaptations.

Substituted for the words “Local Government” by the Government of India (Adaptation of Indian Laws) Order, 1937; and published in the Gazette of India (Extraordinary), dated 1.4.1937, pages 75-344, see Article 3 & Schedule I, which had been substituted for the words “Governor General of India in Council” by the Devolution Act, 1920 (XXXVIII of 1920); and published in the Government Gazette, Punjab and its Dependencies, Part IV, pages 127-153, dated 24.9.1920, s.2 and First Schedule, Part I.,

Substituted *ibid.*, for “local official Gazette”. Earlier substituted for the words “Gazette of India” by the Devolution Act, 1920 (XXXVIII of 1920); and published in the Government Gazette, Punjab and its Dependencies, Part IV, pages 127-153, dated 24.9.1920, s.2 and First Schedule, Part I.

"Substituted for the words "British India" by the Devolution Act, 1920 (XXXVIII of 1920); and published in the Government Gazette, Punjab and its Dependencies, Part IV, pages 127-153, dated 24.9.1920, s.2 and First Schedule, Part I.

Deleted by the Punjab Finance Act, 1973 (XIV of 1973); and published in the Punjab Gazette (Extraordinary), dated 29.6.1973, pages 999-A to 999-R, s.8 (w.e.f. 1.7.1973). Earlier inserted by the Court-fees (Amendment) Ordinance, 1962 (LII of 1962); and published in the Gazette of Pakistan (Extraordinary), dated 7.6.1962, pages 983-984, s.4.

"[SCHEDULE |

Ad valorem fees

Sr. Article Proper Fee

No.

1 2 3

1. [Plaint, written statement pleading a set-off or counter-claim or **"[Seven-and-a-half] per

memorandum of appeal (not otherwise provided for in this Act) or/centum on the amount or
of cross-objection presented to any civil or Revenue Court except/value of the subject-matter
those mentioned in section 3. in dispute subject to a
maximum of "fifteen

thousand] rupees.

Note— The amount payable under this number shall be rounded

to the nearest fifty paisas.

2. [Plaint in a suit for possession under the Specific Relief Act, 1877,/A fee of one-half the

section 9. amount prescribed in Serial

No. 1.

3. [Application for review of judgment, if presented on or after the/The fee leviable on the
ninetieth day from the date of the decree. plaint or memorandum of
appeal.

4. [Application for review of judgment, if presented before the/One-half of the fee leviable
ninetieth day from the date of the decree. on the plaint or
memorandum of appeal.

5. [Copy or translation of a judgment or order not being, or having
the force of, a decree—

(a) When such judgment or order is passed by any Civil Court,
other than a High Court, or by the presiding officer of any
Revenue Court or office, or by any other judicial or Executive
Authority.

‘(One hundred rupees].

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(b) When such judgment or order is passed by a High Court. [Five hundred rupees].

6. [Copy of the decree or order having the force of a decree—

(a) When such decree or order made by any Civil Court other
than a High Court, or any Revenue Court—

The words "to the commission payable to the Accountant General of the High Court at Fort William or" omitted by the
Adaptation of Central Acts and Ordinances Order, 1949 (G.G.O. 4 of 1949); and published in the Gazette of Pakistan

(Extraordinary), dated 28.3.1949, Pages 223-283, Art.3(2) & the Schedule.

"Substituted by the Punjab Finance Act, 1973 (XIV of 1973); and published in the Punjab Gazette (Extraordinary), dated 29.6.1973, pages 999-A to 999-R, s.8 (w.e.f. 1.7.1973).

Substituted first by the Punjab Finance Act 1996 (V of 1996); and published in the Punjab Gazette (Extraordinary), dated 26.6.1996, pages 215-219, s.2 (w.e.f. 1.7.1996), and then by the Punjab Finance Act 2006 (V of 2006); and published in the Punjab Gazette (Extraordinary), dated 30.6.2006, pages 5027-5029, s.2 (w.e.f. 1.7.2006).

bid.

1°Substituted for the words "One rupee" by the Punjab Finance Act 2024 (VIII of 2024), published in the Punjab Gazette (Extraordinary), dated: 27 June 2024, pp. 4999-5005, s. 2(1)(a)(i).

"Substituted for the words "Two rupees" by the Punjab Finance Act 2024 (VIII of 2024), published in the Punjab Gazette (Extraordinary), dated: 27 June 2024, pp. 4999-5005, s. 2(1)(a)(ii).

Sr. Article Proper Fee
No.

1 2 3

(i) if the amount or value of the subject-matter of the suit wherein such decree or order is made does not exceed |:02, fifty rupees:

[One hundred rupees].

105,

(ii) if such amount or value exceeds fifty rupees: [Five hundred rupees].

(b) When such decree or order is made by a High Court. TMFive hundred rupees].

7. |Copy of any document liable to stamp duty under the Stamp Act, 1899, when left by any party to a suit or proceeding in place of the original withdrawn—

(a) When the stamp duty chargeable on the original does not/The amount or duty exceed fifty paises. chargeable on the original.

105;

(b) In any other case. [One hundred rupees].

8. |Copy of any revenue or judicial proceeding or order not otherwise provided for by this Act, or copy of any account, statement, report or the like, taken out of any Civil or Criminal or Revenue Court or office or from the office of any chief officer charged with the executive administration of a Division—

For every three hundred and sixty words or fraction of three

hundred and sixty words.

u lxyt wi [One hundred rupees].

9. |Probate of a will or letters of administration with or without will annexed—

When the amount or value of the property in respect of/Two per centum on such which the grant of probate or letters is made exceeds one|amount or value. thousand rupees, but does not exceed ten thousand rupees.

When such amount or value exceeds ten thousand rupees|Three per centum on such but does not exceed fifty thousand rupees. amount or value.

When such amount or value exceeds fifty thousand rupees: |Four per centum on such amount or value.

12Substituted for the words “One rupee” by the Punjab Finance Act 2024 (VIII of 2024), published in the Punjab Gazette (Extraordinary), dated: 27 June 2024, pp. 4999-50085, s. 2(1)(b)(i)(a).

18Substituted for the words “Two rupees” by the Punjab Finance Act 2024 (VIII of 2024), published in the Punjab Gazette (Extraordinary), dated: 27 June 2024, pp. 4999-50085, s. 2(1)(b)(i)(b).

'4Substituted for the words “Five rupees” by the Punjab Finance Act 2024 (VIII of 2024), published in the Punjab Gazette (Extraordinary), dated: 27 June 2024, pp. 4999-5005, s. 2(1)(b)(ii).

1SSubstituted for the words “One rupee” by the Punjab Finance Act 2024 (VIII of 2024), published in the Punjab Gazette (Extraordinary), dated: 27 June 2024, pp. 4999-5005, s. 2(1)(c).

'Substituted for the words “Fifty paisas” by the Punjab Finance Act 2024 (VIII of 2024), published in the Punjab Gazette (Extraordinary), dated: 27 June 2024, pp. 4999-50085, s. 2(1)(d).

Sr.
No.

Article

Proper Fee

2

Provided that when, after the grant of a certificate under the Succession Act, 1925, 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.

Note- The amount payable under this number to be rounded to the nearest rupee.

10.

Certificate under the Succession Act, 1925—

On the amount or value of any debt or security specified in the certificate under section 8 of the Act.

(/)

Two per centum on such amount or value.

On the amount or value of any debt or security to which the certificate is extended under section 10 of the Act.

(ii)

Three per centum on such amount or value.

Explanation 1.— For the purposes of this number, 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.

Explanation 2— Whether or not any power with respect to a security specified in a certificate has been conferred under the Act and where such power has been so conferred whether the power is for the receiving of interest or dividends on, or for the negotiation or transfer of the security, or for both purposes, the value of the security is its market-value on the day on which the inclusion of the security in the certificate is applied for, so far as such value can be ascertained.

11.

Application to the Board of Revenue/ Commissioners of Divisions
for the exercise of its revisional jurisdiction under section 84 of
the Punjab Tenancy Act, 1887—

When the amount or value of the subject-matter in dispute
does not exceed twenty-five rupees.

[Five hundred rupees].

When such amount or value exceeds twenty-five rupees.

The fee leviable on a
memorandum of appeal.

12.

Application to a High Court for the exercise of its revisional
jurisdiction under section 115 of the Code of Civil Procedure,
1908-

Where the application is for revision of an order and the
amount or value of the subject-matter is less than two thousand
rupees.

“(Five hundred rupees].

17Substituted for the words “Two rupees” by the Punjab Finance Act 2024 (VIII of 2024), published in the Punjab Gazette (Extraordinary), dated: 27 June 2024, pp. 4999-5005, s. 2(1)(e).

“Substituted for the words “Seven rupees and fifty paisas” by the Punjab Finance Act 2024 (VIII of 2024), published in the Punjab Gazette (Extraordinary), dated: 27 June 2024, pp. 4999-5005, s. 2(1)(f)(i).

Sr. Article Proper Fee
No.

1 2 3

Where the application is for the revision of an order and|" [Five hundred rupees].
subject-matter is two thousand rupees or more.

Where the application is for the revision of an appellate|The fee leviable on a
decree. memorandum of appeal].

"°Substituted for the words "Fifteen rupees" by the Punjab Finance Act 2024 (VIII of 2024), published in the Punjab Gazette (Extraordinary), dated: 27 June 2024, pp. 4999-5005, s. 2(1)(f)(ii).

"ISCHEDULE II

Fixed Rates

Sr. Article Proper Fee

No.

1 2 3

Application or petition—

(a) When presented to any Officer of the Customs or Excise

Department or to any Magistrate by any person having dealings with the Government and when the subject-matter of such application relates exclusively to those dealings; or

When presented to any Officer of land-revenue by any person holding temporarily settled land under direct engagement with Government and when the subject-matter of the application or petition relates exclusively to such engagement; or

When presented to any Civil Court other than a principal Civil Court of original jurisdiction or to any Court of Small Causes constituted under the Provincial Small Causes Courts Act, 1887, or to a Collector or other officer of revenue in relation to any suit or case in which the amount or value of subject-matter is less than fifty rupees; or

When presented to any Civil, Criminal or Revenue Court, or to any Board or Executive Officer for the purpose of obtaining a copy or translation of any judgment, decree or order passed by such Court, Board or Officer, or of any other document or record in such Court or Office;

>

1

[One hundred rupees].

(b) When containing a complaint or charge of any offence other

than an offence for which police officers may, under the Code of Criminal Procedure, 1898, arrest without warrant, and presented to Criminal Court; or

™TFive hundred rupees].

When presented to a Civil, Criminal or Revenue Court, or to a

Collector or any Revenue Officer, having jurisdiction equal or subordinate to a Collector or to any Magistrate in his executive capacity and not otherwise provided for by this Act; or

"(Five hundred rupees].

to deposit in Court revenue or rent; or

™ (Five hundred rupees].

"0Substituted by the Punjab Finance Act, 1973 (XIV of 1973); and published in the Punjab Gazette (Extraordinary), dated 29.6.1973, pages 999-A to 999-R, s.8 (w.e-f. 1.7.1973).

Substituted for the words "One rupee" by the Punjab Finance Act 2024 (VIII of 2024), published in the Punjab Gazette (Extraordinary), dated: 27 June 2024, pp. 4999-50085, s. 2(2)(b)(i)(a).

'2Substituted for the words "Two rupees" by the Punjab Finance Act 2024 (VIII of 2024), published in the Punjab Gazette (Extraordinary), dated: 27 June 2024, pp. 4999-50085, s. 2(2)(b)(i)(b).

8Substituted for the words "Two rupees" by the Punjab Finance Act 2024 (VIII of 2024), published in the Punjab Gazette (Extraordinary), dated: 27 June 2024, pp. 4999-50085, s. 2(2)(b)(i)(b).

Substituted for the words "Two rupees" by the Punjab Finance Act 2024 (VIII of 2024), published in the Punjab Gazette (Extraordinary), dated: 27 June 2024, pp. 4999-50085, s. 2(2)(b)(i)(b).

Sr. Article Proper Fee
No.

1 2 3

for determination by a Court of the amount of compensation|""[Five hundred rupees].
to be paid by a landlord to his tenant

(c) (i) When presented to a Chief Controlling Revenue or|""

Executive Authority, or to a Commissioner of Revenue or Circuit or
to any Chief Officer charged with executive administration of a
Division and not otherwise provided by this Act

[Five hundred rupees].

117,

(ii) When presented to a Court or Authority other than a High
Court, for transfer of cases

[Five hundred rupees].

(d) When presented to a High Court—

116, 119)

(i) Under the Companies Act,
company

[2017], for winding up a} [One thousand rupees].

120

(ii) | Under the said Act for taking some other judicial action |""[Five hundred rupees].

721

(iii) | For transfer of cases [Five hundred rupees].

(iv) In all other cases "Five hundred rupees].

2. |Application to any Civil Court that records may be called for from
another Court—

When the Court grants the application and is of the opinion|*[Fifty rupees] in addition
that the transmission of such records involves the use of the post. |to any fee levied on the
application under clause

(a), clause (b) or clause

(c), of number 1 of this

Schedule.

3. |Application for leave to sue as a pauper Two rupees.

"8Substituted for the words "Two rupees" by the Punjab Finance Act 2024 (VIII of 2024), published in the Punjab Gazette

(Extraordinary), dated: 27 June 2024, pp. 4999-50085, s. 2(2)(b)(i)(b).

"€Substituted for the words "Two rupees" by the Punjab Finance Act 2024 (VIII of 2024), published in the Punjab Gazette (Extraordinary), dated: 27 June 2024, pp. 4999-5005, s. 2(2)(b)(i)(c)(i).

7Substituted for the words "Five rupees" by the Punjab Finance Act 2024 (VIII of 2024), published in the Punjab Gazette (Extraordinary), dated: 27 June 2024, pp. 4999-5005, s. 2(2)(b)(i)(c)(ii).

"8Substituted for the figure "1913" by the Punjab Finance Act 2024 (VIII of 2024), published in the Punjab Gazette (Extraordinary), dated: 27 June 2024, pp. 4999-50085, s. 2(2)(a).

9Substituted for the words "Two hundred rupees" by the Punjab Finance Act 2024 (VIII of 2024), published in the Punjab Gazette (Extraordinary), dated: 27 June 2024, pp. 4999-5005, s. 2(2)(b)(ii)(a).

"20Substituted for the words "Ten rupees" by the Punjab Finance Act 2024 (VIII of 2024), published in the Punjab Gazette (Extraordinary), dated: 27 June 2024, pp. 4999-5005, s. 2(2)(b)(ii)(b).

"1Substituted for the words "Five rupees" by the Punjab Finance Act 2024 (VIII of 2024), published in the Punjab Gazette (Extraordinary), dated: 27 June 2024, pp. 4999-5005, s. 2(2)(b)(ii)(c).

2Substituted for the words "Five rupees" by the Punjab Finance Act 2024 (VIII of 2024), published in the Punjab Gazette (Extraordinary), dated: 27 June 2024, pp. 4999-5005, s. 2(2)(b)(ii)(d).

8Substituted for the words "Three rupees" by the Punjab Finance Act 2024 (VIII of 2024), published in the Punjab Gazette (Extraordinary), dated: 27 June 2024, pp. 4999-5005, s. 2(2)(b)(iii).

Sr. Article Proper Fee
No.

1 2 3

4. Application for leave to appeal as a pauper Two rupees.

Plaint or memorandum of appeal in a suit to establish or disprove a]
right of occupancy
[Five hundred rupees].

6. Undertaking under section 49 of the Divorce Act, 1869. "One hundred rupees].

7. |Mukhtarnama or Wakalatnama when presented for the conduct of
any one case—

(a) to any Civil or Criminal Court, other than a High Court, or to]"**

any Revenue Court, or to any Collector or Magistrate, or other
Executive Officer, except such as are mentioned in clauses (b)
and (c) of this number;

[One hundred rupees].

(b) to Commissioner or Revenue, Circuit or Customs or to any]"**

officer charged with the Executive Administration of a Division,
not being the Chief Revenue or Executive Authority;

[One hundred rupees].

(c) to a High Court, Board of Revenue or other Chief Controlling|[[Five hundred rupees].
Revenue or Executive Authority:

8. |Memorandum of appeal when the appeal is not from a decree or
an order having the force of a decree and is presented—

(a) to any Civil Court other than a High Court, or to any Revenue|"[[Five hundred rupees].
Court or Executive Officer other than the High Court or Chief
Controlling Revenue or Executive Authority;

(b) to the Central Board of Revenue under section 188 of the Sea|™[[Five hundred rupees].
Customs Act, 1878, or section 35 of the Central Excise and
Salt Act, 1944;

(c) to High Court or other Chief Controlling Executive or Revenue|"[[Five hundred rupees].
Authority:

132,

9. |Caveat [Five hundred rupees].

"4Substituted for the words "Two rupees" by the Punjab Finance Act 2024 (VIII of 2024), published in the Punjab Gazette

(Extraordinary), dated: 27 June 2024, pp. 4999-5005, s. 2(2)(b)(iv).

5Substituted for the words "One rupee" by the Punjab Finance Act 2024 (VIII of 2024), published in the Punjab Gazette (Extraordinary), dated: 27 June 2024, pp. 4999-5005, s. 2(2)(b)(v).

"26Substituted for the words "Two rupees" by the Punjab Finance Act 2024 (VIII of 2024), published in the Punjab Gazette (Extraordinary), dated: 27 June 2024, pp. 4999-5005, s. 2(2)(b)(vi)(a).

7Substituted for the words "Two rupees" by the Punjab Finance Act 2024 (VIII of 2024), published in the Punjab Gazette (Extraordinary), dated: 27 June 2024, pp. 4999-5005, s. 2(2)(b)(vi)(a).

8Substituted for the words "Three rupees" by the Punjab Finance Act 2024 (VIII of 2024), published in the Punjab Gazette (Extraordinary), dated: 27 June 2024, pp. 4999-5005, s. 2(2)(b)(vi)(b).

"Substituted for the words "Three rupees" by the Punjab Finance Act 2024 (VIII of 2024), published in the Punjab Gazette (Extraordinary), dated: 27 June 2024, pp. 4999-5005, s. 2(2)(b)(vii)(a).

"°Substituted for the words "Twenty-five rupees" by the Punjab Finance Act 2024 (VIII of 2024), published in the Punjab Gazette (Extraordinary), dated: 27 June 2024, pp. 4999-5005, s. 2(2)(b)(vii)(b).

'8Substituted for the words "Ten rupees" by the Punjab Finance Act 2024 (VIII of 2024), published in the Punjab Gazette (Extraordinary), dated: 27 June 2024, pp. 4999-5005, s. 2(2)(b)(vii)(c).

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No.

1 2 3

10. |Petition in a suit under the Native Convert's Marriage Dissolution| [Five hundred rupees].
Act, 1866:

11. |Plaint or memorandum of appeal in each of the following suits:-

(i) to alter or set aside a summary decision or order of any|TM[Five hundred rupees].
Civil Court, not being a High Court; or any Revenue
Court;

(ii) to alter or cancel any entry in a register of the names of|[Five hundred rupees].
proprietors of Revenue paying estates;

(iii) to obtain a declaratory decree when no consequential|[Five hundred rupees].
relief is prayed;

137,

(iv) to set aside an award; [One thousand rupees].
(v) to set aside an adoption; "Five hundred rupees].
(vi) to set aside an alienation; "(Five hundred rupees].
(vii) every other suit where it is not possible to estimate at a|""[Five hundred rupees].

money-value the subject matter in dispute, and which is
not otherwise provided for by this Act:

1H

12. |Application under Chapter III of the Arbitration Act, 1940: [One thousand rupees].

13. |Agreement in writing stating a question for the opinion of the Court|

under the Code of Civil Procedure, 1908:

[Five hundred rupees].

'Substituted for the words "Ten rupees" by the Punjab Finance Act 2024 (VIII of 2024), published in the Punjab Gazette (Extraordinary), dated: 27 June 2024, pp. 4999-5005, s. 2(2)(b)(viii).

'88Substituted for the words "Ten rupees" by the Punjab Finance Act 2024 (VIII of 2024), published in the Punjab Gazette (Extraordinary), dated: 27 June 2024, pp. 4999-5005, s. 2(2)(b)(ix).

'4Substituted for the words "Ten rupees" by the Punjab Finance Act 2024 (VIII of 2024), published in the Punjab Gazette (Extraordinary), dated: 27 June 2024, pp. 4999-5005, s. 2(2)(b)(x)(a).

'SSubstituted for the words "Thirty rupees" by the Punjab Finance Act 2024 (VIII of 2024), published in the Punjab Gazette (Extraordinary), dated: 27 June 2024, pp. 4999-5005, s. 2(2)(b)(x)(a).

'6Substituted for the words "Thirty rupees" by the Punjab Finance Act 2024 (VIII of 2024), published in the Punjab Gazette (Extraordinary), dated: 27 June 2024, pp. 4999-5005, s. 2(2)(b)(x)(b).

'87Substituted for the words “Ten rupees” by the Punjab Finance Act 2024 (VIII of 2024), published in the Punjab Gazette (Extraordinary), dated: 27 June 2024, pp. 4999-5005, s. 2(2)(b)(x)(c).

'8Substituted for the words “Ten rupees” by the Punjab Finance Act 2024 (VIII of 2024), published in the Punjab Gazette (Extraordinary), dated: 27 June 2024, pp. 4999-5005, s. 2(2)(b)(x)(d).

'°Substituted for the words “Fifteen rupees” by the Punjab Finance Act 2024 (VIII of 2024), published in the Punjab Gazette (Extraordinary), dated: 27 June 2024, pp. 4999-5005, s. 2(2)(b)(x)(e).

“0Substituted for the words “Ten rupees” by the Punjab Finance Act 2024 (VIII of 2024), published in the Punjab Gazette (Extraordinary), dated: 27 June 2024, pp. 4999-5005, s. 2(2)(b)(x)(f).

Substituted for the words “Twenty rupees” by the Punjab Finance Act 2024 (VIII of 2024), published in the Punjab Gazette (Extraordinary), dated: 27 June 2024, pp. 4999-50085, s. 2(2)(b)(xi).

"2Substituted for the words “Twenty rupees” by the Punjab Finance Act 2024 (VIII of 2024), published in the Punjab Gazette (Extraordinary), dated: 27 June 2024, pp. 4999-5005, s. 2(2)(b)(xii).

Sr. Article Proper Fee
No.

1 2 3

14. |Every petition under the Divorce Act, 1869 except petitions under|““[Five hundred rupees].
section 44 of the same Act, and every memorandum of appeal
under section 55 of the same Act:

15. |Plaint or memorandum of appeal under the Parsi Marriage and|”“
Divorce Act, 1936:

16. |Plaint or memorandum of appeal in a suit by a reversioner under|* [Five hundred rupees].
the Punjab Customary law for a declaration in respect of an
alienation of ancestral land.

[Five hundred rupees].

17. |For determination of fair rent or eviction of tenant under sections 4
146,

and 13 of the [West Pakistan] Urban Rent Restriction Ordinance,
1959 (VI of 1959)—

(i) Where the property involved is exempted from Property|“ [Five hundred rupees].
Tax under the “[West Pakistan] Urban Immovable
Property Tax Act:

(ii) | Where such property is assessed to Urban Immovable]

Property Tax:

[Five hundred rupees].]

"18. |Plaint or memorandum of appeal for recovery of compensation or|”“ [Five hundred rupees].]
damages under the Fatal Accidents Act, 1855.

"43Substituted for the words “Twenty rupees” by the Punjab Finance Act 2024 (VIII of 2024), published in the Punjab Gazette
(Extraordinary), dated: 27 June 2024, pp. 4999-5005, s. 2(2)(b)(xiii).

™4Substituted for the words “Twenty rupees” by the Punjab Finance Act 2024 (VIII of 2024), published in the Punjab Gazette
(Extraordinary), dated: 27 June 2024, pp. 4999-5005, s. 2(2)(b)(xiv).

"48Substituted for the words “Twenty rupees” by the Punjab Finance Act 2024 (VIII of 2024), published in the Punjab Gazette
(Extraordinary), dated: 27 June 2024, pp. 4999-5005, s. 2(2)(b)(xv).

"48\ow “The Punjab”.

‘47Now the Punjab Urban Rent Restriction Ordinance, 1959.

"48Substituted for the words “Five rupees” by the Punjab Finance Act 2024 (VIII of 2024), published in the Punjab Gazette
(Extraordinary), dated: 27 June 2024, pp. 4999-5005, s. 2(2)(b)(xvi)(a).

"49S.ubstituted for the words “Fifteen rupees” by the Punjab Finance Act 2024 (VIII of 2024), published in the Punjab Gazette
(Extraordinary), dated: 27 June 2024, pp. 4999-5005, s. 2(2)(b)(xvi)(b).

180Added by the Court Fees (Punjab Amendment) Ordinance, 1981 (XIV of 1981), which was not subject to the limitation as to duration under the Constitution, vide the Laws (Continuance in Force) Order, 1977 (CMLA's Orders No. 1 of 1977), and was validated by Article 270A of the Constitution of the Islamic Republic of Pakistan (1973).

'S'Substituted for the words "Fifteen rupees" by the Punjab Finance Act 2024 (VIII of 2024), published in the Punjab Gazette (Extraordinary), dated: 27 June 2024, pp. 4999-50085, s. 2(2)(b)(xvii).

"SCHEDULE III
(See Section 19-I)

FORM OF VALUATION (TO BE USED WITH SUCH MODIFICATIONS, IF ANY AS
MAY BE NECESSARY)

IN THE COURT OF

Re Probate of the Will of (or administration of the property and credits of
) , deceased.

| (solemnly affirm)

(| makeoath)

and say that | am the executor (or one of the executors or one of the next-of-kin) of

, deceased, and that | have truly set forth in Annexure A to this
affidavit all the property and credits of which the above-named deceased died
possessed or was entitled to at the time of his death, and which have come or are
likely to come, to my hands.

2. | further say that | have also truly set forth in Annexure B all the items | am by
law allowed to deduct.

3. | further say that the said assets, exclusive only of such last-mentioned items,
but inclusive of all rents, interest, dividends and increased values since the date of
the death of the said deceased, are under the value of

ANNEXURE A

VALUATION OF THE MOVEABLE AND IMMOVEABLE PROPERTY OF
DECEASED

Cash in the house and at the banks household goods, wearing-apparel,
books, plate, jewels, etc.

(State estimated value according to best of Executor's or Administrator's
belief).

Property in Government securities transferable at the Public Debt Office.

(State description and value at the price of the day; also interest
separately, calculating it to the time of making the application).

Immoveable property consisting of

(State description, giving, in the case of houses, the assessed value, if|
any, and the number of years' assessment the market-value is estimated|
at, and, in the case of land, the area, the market-value and all rents that|
have accrued).

Leasehold property

(If the deceased held any leases for years determinable, state the number
of years, purchase the profit rents are estimated to be worth and the value

of such inserting separately arrears due at the date of death and all rents

"This Schedule was added by the Court-fees (Amendment) Act, 1899 (II of 1899). The original Schedule III was repealed by the Repealing Act, 1870 (XIV of 1870).

received or due since that date to the time of making the application).

Property in public companies

(State the particulars and the value calculated at the price of the day, also the interest separately calculating it to the time of making the application).

Policy of insurance upon life, money but on marriage and other societies such as bonds, mortgages, bills, notes and other securities for money.

(State the amount of the whole; also the interest separately, calculating it to the time of making the application).

Books debts

(Other than bad)

Stock in trade

(State the estimated value, if any)

Other property not comprised under the foregoing heads.

(State the estimated value, if any).

TOTAL:

Deduct amount shown in Annexure B not subject to duty.

NET TOTAL:

ANNEXURE B

SCHEDULE OF DEBTS, ETC.

Amount of debts due and owing from the deceased, payable by law out of the estate.

Amount of funeral expenses

Amount of mortgage incumbrances

Property held in trust not beneficially or with general power to confer a beneficial interest.

Other property not subject to duty

TOTAL: