

SINDH ACT NO. XIII OF 1974
THE SIND FINANCE ACT, 1974.

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[29' June 1974]

An Act to rationalize, enhance and levy certain taxes, duties and fees in the Province of Sind.

WHEREAS it is expedient to rationalize, enhance and levy certain taxes and duties in the Province of Sind;

It is hereby enacted as follows: —

1. (1) This Act may be called the Sind Finance Act, 1974.

(2) It shall come into force on and from the 1st day of July, 1974.

2. In this Act, unless there is anything repugnant in the subject or context, "Government" means the Government of Sind.

3. In the Court-fees Act, 1870, in its application to the Province of Sind—

(a) in section 7—

(i) after clause iv, the following shall be added as clause iv a:

"iv-a. Notwithstanding anything contained in clause iv, 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 thereof—

According to the value of the property :":

(ii) for the existing clause v, the following clause shall be substituted —

"v. In suits for the possession of a land, house or garden—

According to the value of the subject matter, and the market value of the land, house or garden shall be deemed to be such value";

(6) section 35-A shall be omitted; and

(c) for Schedules I and II, the First and Second Schedules to this Act shall be substituted.

Preamble.

Short title extent
and
commencement.

Definition

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Act VII of 1870.

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4. In the Sind Urban Immovable Property Tax Act, 1958, below sub-section (3-A) of section 3, the following explanation shall be added and be deemed to have always been so added—

“Explanation— For the purpose of this sub-section the term ‘covered area’ means the area which is under any kind of roof including the area of all floors, basements, mezzanines and covered balconies in the building.”.

5. In the West Pakistan entertainments duty act, 1958, in its application to the Province of Sind, in section 3, for sub-section (1), except the proviso, the following sub-section shall be substituted—

“(1) There shall be levied and paid to Government on all payments for admission to any entertainment, a duty (hereinafter referred to as the “entertainments duty”) at the following rates—

(a) In case payment for admission _ Fifty percent of such payment. does not exceed one rupee and twelve paisa;

(b) In case payment for admission Sixty percent of such payment. exceeds one rupee and twelve paisa;

Explanation—for the purpose of this sub-section “payment of admission”, includes the air-conditioning charges, if any, but does not include the amount of entertainments duty and the welfare cess.”

6. In the West Pakistan Motor Vehicles Taxation Act, 1958, in its application to the Province of Sind, for the Schedule, the Third Schedule to this Act shall be substituted.

7. In the West Pakistan Finance Act, 1965, in its application to the Province of Sind, for sub-section (1) of section 12, the following sub-section shall be substituted—

“(1) With effect from 1st July, 1974, there shall be levied and collected every year a tax on all hotels classified as first or second class hotels, payable by the owner or management thereof, at the following rates:—

i. In the case of a hotel classed Rs. 2.50 per day per lodging as a first class hotel. unit.

i. In the case of a hotel classed Rs. 1.25 per day lodging unit as a second class hotel

Amendment _ of
West Pakistan Act
V of 1958.

Amendment _ of
West Pakistan Act
X of 1958.

Amendment of
West Pakistan
Act XXXII of
1958.

Amendment of
West Pakistan
Act | of 1965.

Provided

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that for a period of

three years

from the

commencement of the Sind Finance Act, 1974, a hotel opened on or after 1st July, 1974 shall be exempt from the payment of the tax”

8. No suit shall lie in any Civil Court to set aside or modify any assessment, levy or collection of a tax, duty or fee made under this

Act.

FIRST SCHEDULE
[See Section 3 (C)]
SCHEDULE |
AD VALOREM FEES

Article.

2

Plaint, written statement pleading a set off or counter claim or memorandum of appeal (not otherwise provided for in this Act) or cross objection presented to any Civil or Revenue Court except those mentioned in section 3.

Note :— The amount payable under this number shall be round to the nearest fifty paisa.

Plaint in a suit for possession under the Specific Relief Act, 1877, section 9.

Application for review of judgment, if presented on or after the ninetieth day from the date of the decree.

Application for review of judgment if presented before the ninetieth day from the date of the decree.

Copy or translation of 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.

(b) When such judgment or order is passed by a High Court.

Copy of a decree or order having the Force of a decree—

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

Bar of suits in Civil court

Proper fee.

3

Seven and a half percentum of amount or value of the subject matter in dispute but the fee shall not exceed maximum of fifteen thousand rupees.

A fee of one half the amount prescribed in Serial No. 1.

The fee leviable on the plaint or memorandum of appeal

One half of the fee leviable on the plaint or memorandum of appeal.

One rupee.

Two rupees.

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Revenue Court—

(i) If such amount or value of the subject matter of the suit wherein such decree or order is made does not exceed fifty rupees.

(ii) If such amount or value exceeds fifty rupees

(6) When such decree or order is made by High Court.

Copy of any document liable 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 exceed fifty paisa;

(b) In any other case.

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.

Probate of a will or letters of administration with or without will annexed—

When the amount or value of the property in respect of which the grant of probate or letters is made exceeds one thousand rupees, on the part of the amount of value in excess of one thousand rupees, upto ten thousand rupees.

When the amount or value of the property in respect of which the grant of probate or letters is made exceeds ten thousand rupees, on the part of the amount of value in excess of ten thousand rupees, upto fifty thousand rupees.

When the amount or value of the property in respect of which the grant of probate or letters is made exceeds fifty thousand rupees, on the part of the amount of value in excess of fifty thousand rupees, upto one lakh rupees.

When the amount or value of the property in

respect of which the grant of probate or letters is made exceeds one lakh rupees, on the part of the amount of value in excess of one lakh rupees, Upto one lakh rupees.

One rupee

Two rupees

Five rupees.

The amount of the duty charge
able on the original

One rupee.

Fifty paisa.

Two percentum on such amount
or value

Three percentum on such
amount or value

Four percentum on such amount
or value.

Four and a half percentum on
such amount or value

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When the amount or value of the property in respect of which the grant of probate or letters is made exceeds two lakh rupees, on the part of the amount of value in excess of two lakh rupees, upto two lakh and fifty thousand rupees.

When the amount or value of the property in respect of which the grant of probate or letters is made exceeds two lakh and fifty thousand rupees, on the part of the amount of value in excess of two lakh and fifty thousand rupees, upto three lakh rupees.

When the amount or value of the property in respect of which the grant of probate or letters is made exceeds three lakh rupees, on the part of the amount of value in excess of three lakh rupees, upto four lakh rupees.

When the amount or value of the property in respect of which the grant of probate or letters is made exceeds four lakh rupees, on the part of the amount of value in excess of four lakh rupees, Upto five lakh rupees.

When the amount or value of the property in respect of which the grant of probate or letters is made exceeds five lakh rupees, on the part of the amount of value in excess of five lakh rupees.

Provided that when after the grant of a certificate under the Succession Act, 1925 or under Sind Regulation Vill of 1827, in respect of any property included in an estate, a grant of probate or letters of administration is made in respect of the same estate, the fee payable in respect of the latter grant shall be reduced by the amount of the fee paid in respect of the former grant.

Note:—The amount payable under this serial number to be rounded to the nearest rupee.

Certificate under part X of the Succession Act, 1925—

Five percentum on such amount or value.

Five and a half percentum on such amount or value.

Six percentum on such amount or value.

Six and a half percentum on such amount or value.

Seven percentum on such

amount or value.

The fee leviable case of a probate (Serial No. 9) on the amount or value of any debt or security specified in the certificate under section 374 of the Act and one a half time this fees on the amount or value of any debt or security to which the certificate is extended under section 376 of the Act.

Explanation 1.—For the purpose of this serial 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.

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Explanation2.—Whether or not any power with respect to a security specified in a certificate has been conferred under the Act, and where such a power has been so conferred whether the power is for the receiving of interest or dividends on, or for the negotiation or transfer of the security or for both purposes, the value of the security is its market-value on the day on which the inclusion of the security in the certificate is applied for, so far as such value can be ascertained.

Appeal or revision application under the Sind Tenancy
11. Act, 1950—

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

When such amount or value exceeds twenty
five rupees.

Revision application to the High Court under section 115
12. 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.

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

Where the application is for the revision of an
appellate decree,

Certificate under the Sind Regulation VIII of 1827—

(1) As regards debt and securities.

(2) As regards other property in respect of which the
certificate is granted—

When the amount or value of such property
exceeds one thousand rupees, but does not
exceed ten thousand rupees.

When such amount or value exceeds ten
thousand rupees, but does not exceed fifty thousand
rupees.

When such amount or value exceeds fifty
thousand rupees.

Two rupees.

The fee leviable on a

memorandum of appeal.

Seven rupees and fifty paise.

Fifteen rupees.

The fee leviable on a
memorandum of appeal.

The fees leviable in the case of a
probate on the amount or value
of the property in respect of
which the certificate is granted.

Two percentum on such amount
or value.

Two-and-a-half percentum on
such amount of value.

Three percentum on — such
amount of value.

Sr.

No.

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SECOND SCHEDULE

[See Section 3(c)]

FIXED FEES

Article

2

Application or petition—

(a)

(b)

(c)

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

or when presented to any officer of land revenue by 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 municipal Committee under any Act for the time being in force for the conservancy or improvement of any place, if the application or petition relates solely to such conservancy or improvement;

or When presented to any Civil Court other than

a principal Civil Court of original jurisdiction,

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 the 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 on record in such court or office.

When resented to a Collector or other officer of
revenue for assistance under West Pakistan Land
Revenue Act, 1967.

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 any Criminal Court;

or when presented to a Civil, Criminal or
Revenue Court, or to a Collector or any
Revenue Officer, having jurisdiction equal or

Proper Fee

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sub-ordinate to a Collector, or to any Magistrate in his executive capacity, and not otherwise provided for by this Act:

or to deposit in Court revenue or rent;

or for determination by a Court of the amount of compensation to be paid by a landlord to his tenant;

or 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.

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

(e) When presented to a High Court—

i) Under the companies Act, 1913, for winding up a company;

ii) Under the Companies Act, 1913 for taking some other judicial action;

iii) For transfer of cases;

iv) In all other cases.

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 that the transmission of such records involves the use of the post.

Application for leave to sue as a pauper.

Application for leave to appeal as a pauper.

Plaint or memorandum of appeal in a suit to obtain possession under Mukhtiarkars' Court Act, 1906.

Plaint or memorandum of appeal in a suit to establish or disprove a right or occupancy.

Bail bond or other instrument of obligation given in pursuance of an order made by a Court or magistrate under any section of the Code of Criminal Procedure, 1898, or the Code of Civil Procedure, 1908 and not otherwise provided for by this Act.

Undertaking under section 49 of the Divorce Act, 1869.

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

Two rupees

Five rupees.

Two hundred rupees

Five rupees.

Five rupees.

Five rupees.

Three rupees in addition to any fee levied in the application under serial number 1 of this schedule

Two rupees

Two rupees.

Two rupees.

Two rupees.

One rupee.

One Rupee

(a

(b)

(c)

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o 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 serial number;

© a Commissioner of Revenue, Circuit or Customs or to any officer charged with the executive administration of a Division, not being the Chief Revenue Executive Authority;

o a High Court, Board of Revenue or other Chief Controlling Revenue or Executive Authority.

10. Memorandum of appeal when the appeal is not from

decree or an order

having the force of a decree and is

presented—

(a

(b)

(c)

11.

12.

suits—

i)

i)

ii)

iv

0 any Civil Court other than a High Court, or to any Revenue Court or Executive Officer other than the High Court or Chief Controlling Revenue or Executive Authority;

o the Central Board of Revenue under section 93 of the Customs Act, 1969 or section 35 Central Excise and Salt Act, 1944;

o High Court or other chief Executive or Revenue Authority.

Controlling

Caveat.

Plaint or memorandum of appeal in each of following

o alter or set a summary decision or order of any Civil Court not being a High Court, or any Revenue Court;

o alter or cancel any entry in a register of the names of proprietors of revenue paying estates;

o obtain a declaratory decree where no consequential relief is prayed.

o set aside an award

When the amount or value of the property involved does not exceed five hundred rupees.

(v)

(vi)

(vii)

to set aside an adoption
to set aside an alienation;

Where it is not possible to estimate the money

Two rupees.

Two rupees.

Three rupees.

Three rupees.

Twenty five rupees.

Ten rupees.

Ten rupees.

Ten rupees.

Fifteen rupees.

Thirty rupees.

Ten rupees.

Fifteen rupees.

Fifteen rupees.

Fifteen rupees.

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value of the subject matter in dispute and
whish is not otherwise provided for by this
Act.

13. Application—

(a) for probate or letters of administration or for
revocation thereof under the Succession Act,
1925;

(6) for a certificate Under Part X of the Succession
Act, 1925 or Sind Regulation VIII of 1827;

When the amount or value of the estate does
not exceed two thousand rupees.

When it exceeds two thousand rupees but does
not exceed five thousand rupees.

When it exceeds five thousand rupees.

(c

for opinion or advice or for discharge from a
Trust or for appointment of new Trustees, under
section 34, 72, 73 or 74 of the Trusts Act, 1882;

(d) for the winding up of a company, under section
166 of the Companies Act, 1913;

(e) under rule 58 of Order XXI of the Code of Civil
Procedure, 1908 regarding a claim to attached
property—

When the amount or value of the property
exceeds five hundred rupees.

Application under chapter III of the Arbitration Act, 1940

Agreement in writing stating a question for the opinion
of the Court under the Code of Civil opinion of the
Court under the Code of Civil Procedure, 1908.

Every petition under the Divorce Act, 1869, except
petitions under section 44 of the same Act, and every
memorandum of appeal under section 55 of the same
Act.

Plaint or memorandum of appeal under the Parsi
marriage and Divorce Act, 1936.

For determination of fair rent or eviction of a tenant

under section 4 and 13 of the West Pakistan Urban Rent Restriction Ordinance, 1959;—

(i) Where the property involved is exempted from property Tax under the Sind Urban Immovable Property Tax Act 1958;.

(ii) Where such property is assessed to Urban Immovable Property Tax.

Ten rupees.

wo rupees.

Five rupees.

en rupees.

en rupees.

en rupees.

en rupees.

hirty rupees.

hirty rupees.

Five rupees.

Fifteen rupees.

wenty rupees.

wenty rupees.

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19. Election petition questioning the election of any person:—

(a) As a member of a Local Board other than a Hundred rupees. notified or Town Area Committee;

(b) As a member of a notified or town Area Tenrupees. Committee.

THIRD SCHEDULE
[See Section 6]

“SCHEDULE
[See Section 3]

Serial Description of motor Vehicles. Annual rate of Tax.
No.
1 2 3

1. Cycles (including motor scooters) and cycles with Rs. attachment for propelling the same by mechanical process not exceeding 8 cwts. in unladen weight:—

a) Bicycles not exceeding 200 ibs. In unladen 30 weight

b) Bicycles exceeding 200 ibs. In unladen weight. 40

c) Bicycle if used for drawing a trailer or side-ear, in 10 addition.

d) Tricycles. 40

2. Vehicles not exceeding 5 cwts. In unladen weight, 5 adapted and used for invalids.

3. Vehicles used for the transport or haulage of goods or materials (including tricycles weighing more than 8 cwt. In unladen weight):—

a) Electrically propelled vehicles not exceeding 25 35 cwt. In unladen weight.

b) All vehicles with maximum laden capacity 4,480 240 ibs. (including delivery vans).

c) All vehicles with maximum laden capacity 400 exceeding 4,480 ibs. But not exceeding 8,960ibs.

d) All vehicles with maximum laden capacity 600 exceeding 8,960 ibs. But not exceeding 13,440

ibs.

e) All vehicles with maximum laden capacity 1,200
exceeding 13,440 ibs. But not exceeding 17,920

ibs.

f) All vehicles with maximum laden capacity 1,800
exceeding 17,920 ibs.

g) Extra charge for trailer. 138

12

SINDH

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Vehicles plying for hire

and ordinarily used for the

transport of passengers (taxis and buses):—

a) Tram Cars.

(rickshaw cabs seating no

Other vehicles sea

ie)

Q

Other vehicles sea
than 6 persons.

e) Other vehicles sea

Provided that the motor

b) Tricycles propelled by mechanical power

more than 3 persons).
ing more than 4 person.

ing more than 4 but not more

ing more than 6 person.

vehicles plying for hire within

the limits of a Corporation, a Municipality or a

Cantonment shall be subj

vehicles Tax at the rate of

Note:—The number of p

ect to the payment of Motor
Rs. 50 per set per annum.

erson mentioned in Article 4

does not include the driver and, as the case may be,
the cleaner, the conductor or the attendant of the

vehicle.

Motor Vehicles other those liable to tax under the foregoing provisions of this Schedule:—

- (a) Seating not more than 6
- (b) Seating not more than 6
- (c) Seating not more than 6

- (d) Seating more than 6

than one person
than 3 persons
than 4 persons

4 persons for every additional

person that can be seated.

Note:—Station wagons used for private purpose shall be

taxed under Article 5”

15

250

330

AS

104 per seat.

84

168

240

60 per seat.

13

