

# Tamil Nadu Court-Fees and Suits Valuation Act, 1955

TAMILNADU

India

## Tamil Nadu Court-Fees and Suits Valuation Act, 1955

### Act 14 of 1955

- Published on 13 May 1955
- Commenced on 13 May 1955
- [This is the version of this document from 13 May 1955.]
- [Note: The original publication document is not available and this content could not be verified.]

Tamil Nadu Court-Fees and Suits Valuation Act, 1955(Tamil Nadu Act 14 of 1955)Statement of Objects and Reasons - The Tamil Nadu Court-fees and Suits Valuation Act, 1955 (Tamil Nadu Act XIV of 1955). - The Court Fees Act, 1870 was enacted more than 80 years ago, conditions have materially changed since then and litigation has grown enormously in variety and complexity. The application of the old rules to altered facts and the extension of the rules to cover new cases have resulted in a jumble of statutory and case law which, at many points, is indefensible on principle and is a source of a 11 round inconvenience. The Suits Valuation Act, 1887 (Central Act VII of 1887), makes its own contribution to the incongruities with which this branch of the law abounds. Rationalization of the law relating to court-fees and suits valuation has, for the last 20 years, been regarded as an urgent measure of judicial reform. This Bill seeks to achieve that object. Rules relating to Court-fees and rules relating to valuation of suits are so inter locked that it is considered expedient to have both sets of rules enacted as parts of a single Act. The method of valuing suits forms one Chapter in this Bill. The main purpose of this Bill is to place the law relating to Court-fees and suits valuation on an ordered basis. It should not be left to the choice of a party whether a suit would be decided by a District Munsif or in a superior Court. Nor should it be easy for the litigant to determine what Court-fee he would pay, by merely manipulating allegations and finding adroit language for relief. The Bill would apply to all proceedings in Courts and of] ices in this State, subject to two exceptions. The first exception relates to the Presidency Court of Small Causes. The Presidency Small Cause Courts Act, 1882 (Central Act XV of 1882), contains specific provisions regarding fee payable in proceedings in the Presidency Small Cause Courts. It has been considered proper to leave that Court untouched. The second exception relates to proceedings under any special Act, where such Act itself specifies the fee payable.

## Chapter II

**of the Bill formulates liability to pay fee. Chapter III prescribes the procedure by which questions arising in relation to fee shall be determined.**

## **Chapter IV**

**prescribes the method of computation of fee. Various classes of suits are dealt with independently in separate clauses and there is a residuary clause relating to suits not otherwise provided for. Fee is made payable not merely by a plaintiff who seeks and obtains relief, but also by a defendant who seeks and obtains affirmative relief. In prescribing rates of fee, care is taken to see that mere alterations in language of allegations or relief do not result in any difference in the rate of fee payable. Further, the rules are so framed that, on disputes of equal value, fees of equal amount are paid. If a person institutes a suit for a building worth Rs. 10,000, he has to institute it in a District Court or Sub-Court and pay Court-fee computed on Rs. 10,000. The same rules are made applicable where such a person institutes a suit for land worth Rs. 10,000. Fee is payable in appeals on the same principles as in suits.**

## **Chapter V**

**provides for valuation of suits. The rules are so framed as to give finality to litigation on any subject-matter. At present, if three persons own in common properties of the value of Rs. 21,000, and the value of one person's share is Rs.3,000, of another person's Rs. 6,000 and, of the other person's Rs. 12,000, a suit for partition and separate possession has to be instituted in the Court of the District Munsif if the person whose share is worth Rs. 3,000 happens to be the plaintiff. The result is that, if the shares of the other two persons are not separated in such suit and those other two persons have to institute a suit later for partition, such suit would have to be instituted in a Sub-Court or a District Court and decisions given in the earlier suit in the District Munsif's Court may not have binding effect on the**

**ground of res judicata in the later suit. The decision of suits of large value by Courts of limited jurisdiction and consequent inconvenience are avoided by prescribing that the value of the suit in a case such as the one considered above would be the value of the entire estate. The suit in that case would have to be instituted in a Sub-Court or District Court whether the person who institutes the suit is the person whose share is worth Rs. 3,000 or the person whose share is worth Rs. 6,000 or the person whose share is worth Rs. 12,000. Similar provisions are made in regard to partnership suits, administration suits and the like.**

It has been made obligatory on the Court to determine issues regarding Court fee and valuation before proceeding to frame issues on the merits of the claim. The existing provisions in the Court Fees Act, 1870 dealing with Court-fees payable on the grant of probates and letters of administration have been redrafted. The provisions relating to refund are liberalised by enabling refund of half of the Court-fee to be made in a case where a suit is settled before issues are framed or evidence is recorded on the merits of the claim. Ad valorem fee is made payable at a uniform rate of 7% per cent. At present a person who institutes a suit on a promissory note for Rs. 500 pays a fee computed at 1/2 per cent, whereas a person who files a suit for recovery of Rs. 500 by sale of mortgaged property pays fee at 11% per cent. The issues arising in both the suits may be of the same kind; and where the money is not paid, attachment and sale of property in execution of the decree on the promissory note might be more protracted than sale of the property in enforcement of the mortgage decree. The disparity in fee cannot be justified. Further, in regard to debtors owing small amounts, obligation to pay a fairly high rate of fee (if the suit happens to be an "original" suit instead of a small cause suit), in addition to the debt which itself they find difficult to pay is a hardship from which they should be relieved. On the other hand, there does not appear to be any justification for levying a lower rate of fee in respect of litigation above Rs. 5,000. The rate of fee is, therefore, made uniform at 7% per cent. In other respects too, an attempt is made in the Bill to make the law relating to court-fee and valuation of suits uniform, logical and coherent. Published in Part IV-A of the Fort. St. George Gazette Extraordinary, dated the 10th May 1951 at pp. 151-153. Statement of Objects and Reasons - The Tamil Nadu Court-fees and Suits Valuation (Amendment) Act, 1971 (Tamil Nadu Act 31 of 1972). - At present where Court-fee already paid is directed to be refunded by an order of Court, the person concerned has to apply to the Collector claiming the refund and the Collector thereafter pays him the amount of fee. The various Bar Associations have represented that this procedure causes undue delay and suggested the simplification of the procedure for refund of Court-fees. It has, therefore, been decided to amend section 78 for taking power for the Government to make rules laying down the mode in which the refund of Court-fee directed by Courts should be made. 2. According to Article 11(s) under Schedule II to the Act, the Court-fee payable on a petition to the

High Court under Article 226 of the Constitution for a writ other than a writ of habeas corpus or a petition under Article 227 of the Constitution, is twenty-five rupees. The High Court, Madras has proposed that this fee of twenty-five rupees may be raised to one hundred rupees for the reasons that the sum of one hundred rupees is not excessive in the present circumstances and that the person with a real grievance will not be deterred by a fee of one hundred rupees. The Government have examined the proposal of the High Court and have decided to accept the same on these petitions.<sup>3</sup> The Bill seeks to achieve the above objects. Published in Part IV-Section 3 of the Tamil Nadu Government Gazette Extraordinary, dated the 14th July 1971. Statement of Objects and Reasons - The Presidency Small Cause Courts, Code of Civil Procedure and the Tamil Nadu Court-fees and Suits Valuation (Amendment) Act, 1979 (Tamil Nadu Act 43 of 1979). - The Tamil Nadu Court-fees and Suits Valuation Act, 1955 (Tamil Nadu Act XIV of 1955) does not apply to the proceedings in the Presidency Court of Small Causes, Madras and the fees payable in respect of the proceedings in the Presidency Court of Small Causes, Madras are governed by Chapter X of the Presidency Small Cause Court Act, 1882 (Central Act XV of 1882). It has been suggested to the Government that the provisions of the Tamil Nadu Court-fees and Suits Valuation Act, 1955 may be made applicable to the proceedings before the Presidency Court of Small Causes, Madras so that there may be uniformity to the levy of Court-fees in all the Courts in this State. The High Court, Madras has commanded the suggestion. The Government have, therefore, decided to apply the Tamil Nadu Court-fees and Suits Valuation Act, 1955, to the proceedings under the Presidency Small Cause Courts Act, 1882 by amending the said Acts and to make consequential amendments to the Code of Civil Procedure, 1908 (Central Act V of 1908).<sup>2</sup> The Bill seeks to give effect to the above divisions. Published in Part IV-Section 1 of the Tamil Nadu Government Gazette Extraordinary, dated the 25th April 1979. Statement of Objects and Reasons - Tamil Nadu Court-fees and Suits Valuation (Amendment) Act, 1984 (Tamil Nadu Act 1 of 1985). - Sub-section (3) of section 7 of the Tamil Nadu Court-fees and Suits Valuation Act, 1955 (Tamil Nadu Act XIV of 1955) provides for the determination of market value of land, building or garden in the transferred territory. The said sub-section was inserted by the Tamil Nadu (Transferred Territory) Extension of Laws Act, 1965 (Tamil Nadu Act 22 of 1965), when the ryotwari settlement in the transferred territory was not completed. As the ryotwari settlement in the transferred territory has now been completed under the Tamil Nadu (Transferred Territory) Ryotwari Settlement Act, 1964 (Tamil Nadu Act 30 of 1964), sub-section (2) of section 7 of the Court-fees Act aforesaid, which provides for the determination of the market value of the land in suits will have to be applied uniformly to the areas in the transferred territory and consequently sub-section (3) of section 7 will have to be omitted.<sup>2</sup> At present, the Court-fee payable on a memorandum of Writ appeal to the High Court is rupees one hundred only. As the cost of administration of civil justice has increased considerably, the Government have now decided to enhance the Court fee payable in respect of a writ appeal to the High Court from the hundred rupees to two hundred rupees.<sup>3</sup> Under Article 10(c) of Schedule II to the Tamil Nadu Court-fees and Suits Valuation Act, 1955, a Court-fee of twenty-five paise is levied on an application to a Collector for lease of land for agricultural or non-agricultural purposes. Lease of land for agricultural or non-agricultural purposes is also granted by certain officers of the Public Works Department in respect of lands in their charge and an application for such lease is chargeable with the Court-fee of twenty-five paise under Article 19(k) (ii) of the said Schedule II. The Government have decided that a uniform fee of seventy-five paise should be levied in respect of applications presented to an officer of the Public Works Department also.<sup>4</sup> Article 11(v) of the said Schedule II

provides for the levy of Court-fee on election petition questioning the election of a person as a member or president of the Panchayat or as a member of the Corporation of Madras or a member of the Municipal Council or as a Mayor or Deputy Mayor of the Corporation of Madras or as a Chairman of Municipality. It does not specifically provide for the levy of Court-fee on election petition questioning the election of a Vice-President of a Panchayat or Chairman or, Vice-Chairman of a Panchayat Union, Councillor of a Municipal Council. Further, the said Article does not also cover the election petition questioning the election of a member of the Corporation of Madurai or Coimbatore or of any other Municipal Corporation constituted under any law for the time being in force or as a Mayor or Deputy Mayor of the Corporation of Madurai or Coimbatore or of any other Municipal Corporation constituted under any law for the time being in force. The Government Commentary on Court-fees and Suits Valuation 40 have, therefore, decided to provide for the levy of Court-fee on election petitions questioning the election of a person to the above mentioned offices.<sup>5</sup> The Bill seeks to give effect to the above decisions. Published in Part IV-Section 2 of the Tamil Nadu Government Gazette Extraordinary, dated the 25th March

## 1985.

Statement of Objects and Reasons - Tamil Nadu Court-fees and Suits Valuation (Amendment) Act, 1991 (Tamil Nadu Act 31 of 1997). - Under section 25 of the Provincial Small Cause Courts Act, 1887 (Central Act IX of 1887), the District Courts are vested with revisional jurisdiction. It has been brought to the notice of (he Government by the High Court of Madras that Courts are experiencing difficulties in the matter of levying Court fees on Civil Revision Petitions filed in the District Court as there is no specific provision in the Tamil Nadu Court-fees and Suits Valuation Act, 1955 (Tamil Nadu Act XIV of 1955) for the purpose. The Government have, therefore, decided to amend Article 11 of Schedule II to the said Tamil Nadu Act XIV of 1955 so as to levy a Court-fee of Rs. 5 (Rupees five only) on revision petition filed before the District Courts under section 25 of the Provincial Small Cause Courts Act, 1887 (Central Act IX of 1887), irrespective of the value of the subject-matter of the suit or proceedings.<sup>2</sup> The Bill seeks to give effect to the above decision. Published in Part IV-Section 2 of the Tamil Nadu Government Gazette Extraordinary, dated the 30th September 1991. Statement of Objects and Reasons - Tamil Nadu Court-fees and Suits Valuation (Amendment and Suspension of operation) Act, 2002 (Tamil Nadu Act 55 of 2002). - The Tamil Nadu Court-fees and Suits Valuation Act, 1955 (Tamil Nadu Act XIV of 1955) provides for levy of Court-fees and valuation of suits. The Court-fee was prescribed considering the money value and the cost of administration of justice then prevailing. Tire Court-fees prescribed in the Act have not been enhanced for more than forty-six years. The money value during the said period has gone down while the cost of administration of justice has gone up manifold. The existing Court-fees as per the said Act are very low. Hence, it has become necessary to increase the Court-fees in order to meet the increased cost in the administration of justice. The State Law Commission has also recommended for the increase of Court-fees. The Government, have, therefore, decided to increase the court-fees at the rates recommended by the State Law Commission in order to meet the increased cost in the administration of justice in Courts and to amend the said Tamil Nadu Act XIV of 1955 for the purpose. Accordingly, the Tamil Nadu Court-fees and Suits Valuation (Amendment) Ordinance, 2002 (Tamil Nadu Ordinance 4 of 2002) was promulgated by the Governor on the 7th August 2002 and the same was published in the Tamil Nadu Government Gazette Extraordinary, dated the 8th

August 2002. Various Advocate Associations have represented for re-consideration of the enhancement of the Court-fees. The Government have, therefore, decided to suspend the operation of the said Tamil Nadu Ordinance 4 of 2002 so as to re-consider the enhancement of the Court-fees. Accordingly, the Tamil Nadu Court-fees and Suits Valuation (Amendment) Suspension of Operation Ordinance, 2002 (Tamil Nadu Ordinance 7 of 2002) was promulgated by the Governor on the 5th September 2002 and the same was published in the Tamil Nadu Government Gazette Extraordinary, dated the 5th September 2002.<sup>2</sup> The Bill seeks to replace the said Ordinances. Published in Part IV-Section 1 of the Tamil Nadu Government Gazette Extraordinary, dated the 31st October 2003. Statement of Objects and Reasons - Tamil Nadu Court-fees and Suits Valuation (Amendment) Act, 2003 (Tamil Nadu Act 17 of 2003). - The Tamil Nadu Court-fees and Suits Valuation (Amendment) Ordinance, 2002 (Tamil Nadu Ordinance 4 of 2002) was promulgated so as to increase Court-fees at the rates recommended by the State Law Commission. As various Advocate Associations represented for re-consideration of the enhancement of the Court-fees, the Government suspended the operation of the Tamil Nadu Court-fees and Suits Valuation (Amendment) Ordinance, 2002 by another Ordinance, namely, the Tamil Nadu Court-fees and Suits Valuation (Amendment) Suspension of Operation Ordinance, 2002 (Tamil Nadu Ordinance 7 of 2002). Subsequently, the said Ordinances were replaced by an Act. In effect, the enhanced rate of Court-fees are not in force.<sup>2</sup> In G. O. Ms. No. 873, Home, dated 19-9-2002, the Government constituted a Committee to examine the question of revision of Court-fees. The Committee, after considering various factors, recommended new rates of Court-fees that may be levied under the Tamil Nadu Court-fees and Suits Valuation Act, 1955 (Tamil Nadu Act XIV of 1955). The Government have accepted the recommendations of the Committee and decided to amend the said Tamil Nadu Act XIV of 1955, suitably.<sup>3</sup> The Bill seeks to give effect to the above decision. Published in Part IV-Section 1 of the Tamil Nadu Government Gazette Extraordinary, dated the 10th May 2003. Statement of Objects and Reasons - Tamil Nadu Court-fees and Suits Valuation (Amendment) Act, 2007 (Tamil Nadu Act 44 of 2007). - As per section 69 of Tamil Nadu Court-fees and Suits Valuation Act, 1955, whenever any suit is dismissed as settled out of Court before any evidence has been recorded on the merits of the claim, half of the amount of all fees paid in respect of the claim or claims in the suit shall be ordered by the Court to be refunded to the parties by whom the same have been respectively paid.

**2. Further, the Court can refer the parties to the suit to any one of the modes of settlement of dispute referred to in section 89 of the Code of Civil procedure, 1908 (Central Act V of 1908). The Government have now decided to amend the Tamil Nadu Court-fees and Suits Valuation Act, 1955 by inserting new section 69-A, based on the lines of the amendment made in the Court-fees Act, 1870 (Central Act VII of 1870) in the year 1999 with a view to entitling the plaintiff to a certificate from the Court authorizing him to receive back the full amount of fee paid in respect of such plaint, if the dispute referred by the Court is settled.**

3. The Bill seeks to give effect to the above decision. Published in Part IV-Section 1 of the Tamil

Nadu Government Gazette Extraordinary, dated the 22nd October 2007. Received the assent of the President on the 13th May 1955, and first published in the Fort St. George Gazette Extraordinary dated the 16th May 1955. An Act to amend and consolidate the law relating to court-fees and valuation of suits in the [State of Tamil Nadu] [Substituted for the words 'State of Madras' by the Tamil Nadu Adaptation of Laws Order, 1969 as amended by the Tamil Nadu Adaptation of Laws (Second Amendment) Order, 1969.] Whereas it is necessary and expedient to amend and consolidate the law relating to court-fees and valuation of suits in the [State of Tamil Nadu] [Substituted for the words 'State of Madras' by the Tamil Nadu Adaptation of Laws Order, 1969 as amended by the Tamil Nadu Adaptation of Laws (Second Amendment) Order, 1969.]. Be it enacted in the Sixth Year of the Republic of India as follows:-

## **Chapter I**

### **Preliminary**

#### **1. Short title, extent and commencement.**

(1) This Act may be called the [Tamil Nadu] [Substituted for the word 'Madras' by the Tamil Nadu Adaptation of Laws Order, 1969 as amended by the Tamil Nadu Adaptation of Laws (Second Amendment) Order, 1969.] Court-fees and Suits Valuation Act, 1955. (2) It extends to the whole of the [State of Tamil Nadu] [Substituted for the words 'State of Madras' by the Tamil Nadu Adaptation of Laws Order, 1969 as amended by the Tamil Nadu Adaptation of Laws (Second Amendment) Order, 1969.]. (3) It shall come into force on such [date] [Came into force on 19.5.1955.] as the State Government may, by notification in the [Fort St. George Gazette] [Now, the Tamil Nadu Government Gazette.], appoint.

#### **2. Application of Act.**

(1) The provisions of this Act shall not apply to--(a) This clause was omitted by the Presidency Small Cause Courts, Code of Civil Procedure and the Tamil Nadu Court-Fees and Suits Valuation (Amendment) Act, 1979 (Tamil Nadu Act 43 of 1979). (b) documents presented or to be presented before an officer serving under the Central Government. (2) Where any other law contains provisions relating to the levy of fee in respect of proceedings under such other law, the provisions of this Act relating to the levy of fee in respect of such proceedings shall apply subject to the said provisions of such other law.

#### **3. Definitions.**

- In this Act, unless the context otherwise requires,--(i) "appeal" includes a cross-objection; (ii) "Court" means any Civil, Revenue, or Criminal Court and includes a Tribunal or other authority having jurisdiction under any special or local law to decide questions affecting the rights of parties; (iii) "prescribed" means prescribed by rules made under this Act; (iv) [ (a) "transferred territory" means the Kanyakumari district and the Shencottah taluk of the Tirunelveli district; and] [This clause was inserted by the Tamil Nadu (Transferred Territory) Extension of Laws Act, 1965]

(Tamil Nadu Act 22 of 1965).](iv)expressions used and not defined in this Act or in the [Tamil Nadu] [Substituted for the word 'Madras' by the Tamil Nadu Adaptation of Laws Order, 1969 as amended by the Tamil Nadu Adaptation of Laws (Second Amendment) Order, 1969.] General Clauses Act, 1891 ([Tamil Nadu] [Substituted for the word 'Madras' by the Tamil Nadu Adaptation of Laws Order, 1969 as amended by the Tamil Nadu Adaptation of Laws (Second Amendment) Order, 1969.] Act I of 1891), but defined in the Code of Civil Procedure, 1908 (Central Act V of 1908), shall have the meanings respectively assigned to them in the said Code.

## **Chapter II**

### **Liability to Pay fee**

#### **4. Levy of fee in Courts and public offices.**

- No document which is chargeable with fee under this Act shall-(i)be filed, exhibited or recorded in, or be acted on, or furnished by, any Court including the High Court, or(ii)be filed, exhibited or recorded in any public office, or be acted on 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 as chargeable under this Act:Provided that 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 Court necessary to prevent a failure of justice, nothing contained in this section shall be deemed to prohibit such filing or exhibition.

#### **5. Fees on documents inadvertently received.**

- When a document on which the whole or any part of the fee prescribed by this Act has not been paid is produced or has, through mistake or inadvertence, been received in any Court or public office, the Court or the head of the office may, in its or his discretion at any time, allow the person by whom such fee is payable to pay the fee or part thereof, as the case may be, within such time as may be fixed; and upon such payment, the document shall have the same force and effect as if the full fee had been paid in the first instance.

#### **6. Multifarious suits.**

(1)In any suit in which separate and distinct reliefs are sought based on the same cause of action, the plaint shall be chargeable with a fee on the aggregate value of the reliefs:Provided that, if a relief is sought only as ancillary to the main relief, the plaint shall be chargeable only on the value of the main relief.(2)Where more reliefs than one based on the same cause of action are sought in the alternative in any suit, the plaint shall be chargeable with the highest of the fees leviable on the reliefs.(3)Where a suit embraces two or more distinct and different causes of action and separate reliefs are sought based on them, either alternatively or cumulatively, the plaint shall be chargeable with the aggregate, amount of the fees with which plaints would be chargeable under this Act if separate suits were instituted in respect of the several causes of action:Provided that, where the causes of action in respect of reliefs claimed alternatively against the same person arise out of the same transaction, the plaint shall be chargeable only with the highest of the fees chargeable on



them. Nothing in the sub-section shall be deemed to affect any power conferred upon a Court under rule 6 of Order II of the Code of Civil Procedure, 1908 (Central Act V of 1908). (4) The provisions of this section shall apply mutatis mutandis to memoranda of appeals, applications, petitions and written statements. Explanation. - For the purpose of this section, a suit for possession of immovable property and for mesne profit shall be deemed to be based on the same cause of action.

## 7. Determination of market value.

(1) Save as otherwise provided, where the fee payable under this Act depends on the market value of any property, such value shall be determined as on the date of presentation of the plaint. (2) The market value of land in suits falling under sections 25(a), 25(b), 27(a), 29, 30, 37(1), 37(3), 38, 45 or 48 shall be deemed to be (a) where the land is ryotwari land - thirty times the survey assessment on the land: Provided that, where the land forms part of a survey field and is not separately assessed to revenue, the value of such part shall be deemed to be thirty times such proportion of the survey assessment as the part bears to the entire survey field. Explanation. - Lands in the areas in which the Malabar Tenancy Act, 1929 ([Tamil Nadu] [Substituted for the word 'Madras' by the Tamil Nadu Adaptation of Laws Order, 1969 as amended by the Tamil Nadu Adaptation of Laws (Second Amendment) Order, 1969.] Act XIV of 1930), is in force shall be regarded as ryotwari lands. (b) where the land is situated in an estate as defined in sub-section (2) of section 3 of the [Tamil Nadu] [Substituted for the word 'Madras' by the Tamil Nadu Adaptation of Laws Order, 1969 as amended by the Tamil Nadu Adaptation of Laws (Second Amendment) Order, 1969.] Estates Land Act, 1908 ([Tamil Nadu] [Substituted for the word 'Madras' by the Tamil Nadu Adaptation of Laws Order, 1969 as amended by the Tamil Nadu Adaptation of Laws (Second Amendment) Order, 1969.] Act I of 1908), not being a land of the description mentioned in sub-clause (g) and such estate has been taken over by the Government under the [Tamil Nadu] [Substituted for the word 'Madras' by the Tamil Nadu Adaptation of Laws Order, 1969 as amended by the Tamil Nadu Adaptation of Laws (Second Amendment) Order, 1969.] Estates (Abolition and Conversion into Ryotwari) Act, 1948 ([Tamil Nadu] [Substituted for the word 'Madras' by the Tamil Nadu Adaptation of Laws Order, 1969 as amended by the Tamil Nadu Adaptation of Laws (Second Amendment) Order, 1969.] Act XXVI of 1948) - thirty times the land revenue payable on the land under section 23 of that Act; but if a ryotwari settlement has since been effected in pursuance of section 22 of that Act, in respect of such land, thirty times the assessment as so fixed; (c) where the land is situated in an estate which became an estate under the [Tamil Nadu] [Substituted for the word 'Madras' by the Tamil Nadu Adaptation of Laws Order, 1969 as amended by the Tamil Nadu Adaptation of Laws (Second Amendment) Order, 1969.] Estates Land (Third Amendment) Act, 1936 ([Tamil Nadu] [Substituted for the word 'Madras' by the Tamil Nadu Adaptation of Laws Order, 1969 as amended by the Tamil Nadu Adaptation of Laws (Second Amendment) Order, 1969.] Act XVIII of 1936) - thirty times the rent payable for the land fixed under the Tamil Nadu Estates Land (Reduction of Rent) Act, 1947 (Tamil Nadu Act XXX of 1947); (d) where the land is an 'estate' as defined in the [Tamil Nadu] Estates Land Act, 1908 ([Tamil Nadu] [Substituted for the word 'Madras' by the Tamil Nadu Adaptation of Laws Order, 1969 as amended by the Tamil Nadu Adaptation of Laws (Second Amendment) Order, 1969.] Act I of 1908) - (i) where separate peishkush is recorded in the Collector's register as payable for the estate - thirty times such peishkush; (ii) in any other case - thirty times the annual melvaram realizable from that estate; (e) where the land is a minor inam held under inam

title deed-thirty times the assessment as noted in the village 'B' Register;(f)where the land is in an inam village which, is not an 'estate' as defined in sub-section (2) of section 3 of the [Tamil Nadu] [Substituted for the word 'Madras' by the Tamil Nadu Adaptation of Laws Order, 1969 as amended by the Tamil Nadu Adaptation of Laws (Second Amendment) Order, 1969.] Estates Land Act, 1908 ([Tamil Nadu] [Substituted for the word 'Madras' by the Tamil Nadu Adaptation of Laws Order, 1969 as amended by the Tamil Nadu Adaptation of Laws (Second Amendment) Order, 1969.] Act I of 1908) - thirty times the rent payable in respect of it;(g)where the land is a house-site whether assessed to full revenue or not, poramboke land, or is land not falling within the foregoing description-its market value.(3)[ x x x] [Omitted by the Tamil Nadu Court-fees and Suits Valuation (Amendment) Act, 2003 (Tamil Nadu Act 17 of 2003) with effect from 15th June 2003.]

## **8. Set off or counter claim.**

- A written statement pleading a set off or counter claim shall be chargeable with fee in the same manner as a plaint.

## **9. Documents falling under two or more descriptions.**

- Subject to the provisions of the last preceding section, a document falling within two or more descriptions in this Act shall, where the fees chargeable thereunder are different, be chargeable only with the highest of such fees:Provided that, where one of such descriptions is special and another general, the fee chargeable shall be the fee appropriate to the special description.

# **Chapter III**

## **Determination of Fee**

## **10. Statement of particulars of subject-matter of suit and plaintiff's valuation thereof.**

- In every suit in which the fee payable under this Act on the plaint depends on the market value of the subject-matter of the suit, the plaintiff shall file with the plaint, a statement in the prescribed form, of particulars of the subject-matter of the suit and his valuation thereof unless such particulars and the valuation are contained in the plaint.

## **11. Decision as to proper fee in the High Court.**

- Where, in a suit instituted in the High Court, in which a fee is payable under this Act, any difference arises between the officer whose duty it is to see that proper fee is paid and any party as to the necessity of paying a fee or the amount thereof, the question shall be referred to the Taxing Officer who shall decide the same:Provided that, if in the opinion of the Taxing Officer, the question is one of general importance, he may refer it to the Chief Justice of the High Court or such Judge or Judges of the High Court as the Chief Justice shall appoint, either generally or specially on this

behalf: Provided further that, when the case comes up for disposal before the Court, the decision of the Taxing Officer may be reviewed by the Court.

## 12. Decision as to proper fee in other Courts.

(1) In every suit instituted in any Court other than the High Court, the Court shall, before ordering the plaint to be registered, decide on the materials and allegations contained in the plaint and on the materials contained in the statement, if any, filed under section 10 the proper fee payable thereon, the decision being however subject to review, further review and correction in the manner specified in the succeeding sub-sections. (2) Any defendant may, by his written statement filed before the first hearing of the suit or before evidence is recorded on the merits of the claim but, subject to the next succeeding sub-section, not later, plead that the subject-matter of the suit has not been properly valued or that the fee paid is not sufficient. All questions arising on such pleas shall be heard and decided before evidence is recorded affecting such defendant, on the merits of the claim. If the Court decides that the subject-matter of the suit has not been properly valued or that the fee paid is not sufficient, the Court shall fix a date before which the plaint shall be amended in accordance with the Court's decision and the deficit fee shall be paid. If the plaint be not amended or if the deficit fee be not paid within the time allowed, the plaint shall be rejected and the Court shall pass such order as it deems just regarding costs of the suit. (3) A defendant added after issues have been framed on the merits of the claim may, in the written statement filed by him, plead that the subject-matter of the suit has not been properly valued or that the fee paid is not sufficient. All questions arising on such pleas shall be heard and decided before evidence is recorded affecting such defendant, on the merits of the claim, and if the Court finds that the subject-matter of the suit has not been properly valued or that the fee paid is not sufficient, the Court shall follow the procedure laid down in subsection (2). Explanation. - Nothing in this sub-section shall apply to a defendant added as a successor or a representative in interest of a defendant who was on record before issues were framed on the merits of the claim and who had an opportunity to file a written statement pleading that the subject-matter of the suit was not properly valued or that the fee paid was not sufficient. (4) (a) Whenever a case comes up before a Court of Appeal, it shall be lawful for the Court, either of its own motion or on the application of any of the parties, to consider the correctness of any order passed by the lower Court affecting the fee payable on the plaint or in any other proceeding in the lower Court and determine the proper fee payable thereon. Explanation. - A case shall be deemed to come before a Court of Appeal even if the appeal relates only to a part of the subject-matter of the suit. (b) If the Court of Appeal decides that the fee paid in the lower Court is not sufficient, the Court shall require the party liable to pay the deficit fee within such time as may be fixed by it. (c) If the deficit fee is not paid within the time fixed and the default is in respect of relief which has been dismissed by the lower Court and which the appellant seeks in appeal, the appeal shall be dismissed, but if the default is in respect of a relief which has been decreed by the lower Court, the deficit fee shall be recoverable as if it were an arrear of land revenue. (d) If the fee paid in the lower Court is in excess, the Court shall direct the refund of the excess to the party who is entitled to it. (5) All questions as to value for the purpose of determining the jurisdiction of Courts arising on the written statement of a defendant shall be heard and decided before evidence is recorded affecting such defendant, on the merits of the claim. Explanation. - In this section, the expression "merits of the claim" refers to matters which arise for determination in the suit, not being matters relating to the frame of the suit, misjoinder of

parties and causes of action, the jurisdiction of the Court to entertain or try the suit or the fee payable but inclusive of matters arising on pleas of res judicata, limitation and the like.

### **13. Additional fee on issues framed.**

- Where a party becomes liable to pay additional fee by reason of an issue framed in the suit, the provisions of the last foregoing section shall apply to determination and levy of such additional fee subject to the modification that where the party liable does not pay such additional fee within the time allowed, the Court shall strike off the issue and proceed to hear and decide the other issues in the case.

### **14. Relinquishment of portion of claim.**

- A plaintiff who has been called upon to pay additional fee may relinquish a part of his claim and apply to have the plaint amended so that the fee paid would be adequate for the claim made in the plaint as amended. The Court shall allow such application on such terms as considers just and shall proceed to hear and decide the claim made in the plaint as amended, provided that the plaintiff shall not be permitted at any later stage of the suit to add to the claim the part so relinquished.

### **15. Fee payable on written statements.**

- Where fee is payable under this Act on a written statement filed by a defendant, the provisions of section 12 shall apply to the determination and levy of the fee payable on such written statement, the defendant concerned being regarded for the said purpose as the plaintiff and the plaintiff or the co-defendant or the third party against whom the claim is made being regarded as the defendant.

### **16. Fee payable on appeals, etc.**

- The provisions of sections 10 to 14 relating to the determination and levy of fee on plaints in suits shall apply mutatis mutandis to the determination and levy of fee in respect of memorandum of appeal, cross-objection or other proceeding in second appeal or in an appeal under the Letters Patent.

### **17. Fee payable on petitions, applications, etc.**

- The provisions of sections 10 to 14 shall apply mutatis mutandis to the determination and levy of fee in respect of petitions, applications and other proceedings in Courts in the same way as they apply to the determination and levy of fee on the plaints in suits.

### **18. Court-fee Examiners.**

(1) The High Court may depute officers to be designated Court-fee Examiners to inspect the records of subordinate Courts with a view to examine the correctness of representations made to, and orders

passed by, Courts on questions relating to valuation of subject-matter and sufficiency of fee in respect of proceedings in such Courts.(2)Questions raised in reports submitted by such Court-fee Examiners and relating to any suit, appeal or other proceeding pending in a Court shall be heard and decided by such Court; and for the avoidance of doubt it is hereby declared that in hearing and deciding a question raised in any such report, it shall be lawful for the Court to review an earlier decision given by the Court on the same question.

## **19. Inquiry and Commission.**

- For the purpose of deciding whether the subject-matter of a suit or other proceeding has been properly valued or whether the fee paid is sufficient, the Court may hold such inquiry as it considers proper and may, if it thinks it, 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.

## **20. Notice to the State Government.**

- In any inquiry relating to the fee payable on a plaint, written statement, petition, memorandum of appeal or other document, or to the valuation of the subject-matter of the claim to which the plaint, written statement, petition, memorandum of appeal or other document relates, insofar as such valuation affects the fee payable, the Court may, if it considers it just or necessary to do so, give notice to the State Government; and where such notice is given, the State Government shall be deemed to be a party to the suit or other proceeding as respects the determination of the question or questions aforesaid; and the Courts decision on such question or questions shall, when it passes a decree or final order in such suit or proceeding, be deemed to form part of such decree or final order.

## **Chapter IV**

**[Computation of fee] [The Commercial crop assessment payable under the Tamil Nadu Commercial Crops Assessment Act, 1976 (President's Act 5 of 1976) shall not be deemed to be land revenue for the purpose of calculating Court-fees under this Act.]**

## **21. Fee how reckoned.**

- The fee payable under this Act shall be determined or computed in accordance with provisions of this Chapter, Chapter VI, Chapter VIII and Schedules I and II.

**21A. [ Fees to be computed to the nearest multiple of five paise. [Inserted by Tamil Nadu Coinage (Alteration of References) Act, 1960 (Tamil Nadu Act 9 of 1960.)]**

- In the determination and computation of the amount of fee payable under this Act, any fraction of five naya paise less than two and a half naya paise shall be disregarded and any fraction of five naya paise equal to or exceeding two and a half naya paise shall be regarded as five naya paise.]

**22. Suits for money.**

- In a suit for money (including a suit for damages or compensation, or arrears of maintenance, or annuities, or of other sums payable periodically), fee shall be computed on the amount claimed.[Explanation. - For the purposes of this section, the expression 'suit for money' shall in respect of the transferred territory, also include suits for rents, pattam, michavaram, adukkuvathu, janmikaram, or other dues of a like nature.] [Added by the Tamil Nadu (Transferred Territory) Extension of Laws Act, 1965 (Tamil Nadu Act 22 of 1965).]

**23. Suits for maintenance and annuities.**

- In the suits hereinafter mentioned, fee shall be computed as follows:(a)In a suit for maintenance, on the amount claimed to be payable for one year;(b)in a suit for enhancement or reduction of maintenance, on the amount by which the annual maintenance is sought to be enhanced or reduced;(c)in a suit for annuities or other sums payable periodically, on five times the amount claimed to be payable for one year:Provided that, where the annuity is payable for less than five years, the fee shall be computed on the aggregate of the sums payable:Provided further that a suit for enhancement of maintenance shall be instituted in a Court which will have jurisdiction to receive a suit for maintenance at the enhanced rate claimed and one for reduction of maintenance shall be instituted in a Court which will have jurisdiction to receive a suit for maintenance at the rate which is sought to be reduced.

**24. Suits for movable property.**

(1)In a suit for movable property other than documents of title, fee shall be computed-(a)where the subject-matter has a market value, on such value; or(b)where the subject-matter has no market value, on the amount at which the relief sought is valued in the plaint.(2)(a)In a suit for possession of documents of title, fee shall be computed on one-fourth of the amount or of the market value of the property secured by document(i)where the plaint alleges denial of the plaintiff's title to the money or the property secured by the document, or(ii)where an issue is framed regarding the plaintiff's title to the money or the property secured by the document:Provided that where the allegation in the plaint or the issue framed relates only to a portion of the amount or property, fee shall be computed on one-fourth of such portion of the amount or on one-fourth of the market value of such portion of the property.(b)In a suit for possession of documents of title where the plaintiff's title to the money or the property secured by the document is not denied, fee shall be computed on

the amount at which the relief sought is valued in the plaint.Explanation. - The expression "document of title" means a document which purports or operates to create, declare, assign, limit or extinguish, whether in present or in future, any right, title or interest, whether vested or contingent, in any property.

## 25. Suits for declaration.

- In a suit for a declaratory decree or order, whether with or without consequential relief, not falling under section 26-(a)where the prayer is for a declaration and for possession of the property to which the declaration relates, fee shall be computed on the market value of the property or on [rupees one thousand and five hundred] [Substituted for the words 'rupees three hundred' by the Tamil Nadu Court-fees and Suits Valuation (Amendment) Act, 2003 (Tamil Nadu Act 17 of 2003) with effect from 15th June 2003.], whichever is higher;(b)where the prayer is for a declaration and for consequential injunction and the relief sought is with reference to any immovable property, fee shall be computed on one-half of the market value of the property or on [rupees one thousand] [Substituted for the words ' three hundred' by the Tamil Nadu Court-fees and Suits Valuation (Amendment) Act, 2003 (Tamil Nadu Act 17 of 2003) with effect form 15th June 2003], whichever is higher;(c)where the prayer relates to the plaintiffs exclusive right to use, sell, print or exhibit any mark, name, book, picture, design or other thing and is based on an infringement of such exclusive right, fee shall be computed on the amount at which the relief sought is valued in the plaint or on [rupees two thousand] [Substituted for the words 'rupees five hundred' by the Tamil Nadu Court-fees and Suits Valuation (Amendment) Act, 2003 (Tamil Nadu Act 17 of 2003) with effect from 15th June 2003], whichever is higher;(d)in other cases, whether the subject-matter of the suit is capable of valuation or not, fee shall be computed on the amount at which the relief sought is valued in the plaint or on [rupees one thousand] [Substituted for the words 'rupees four hundred' by the Tamil Nadu Court-fees and Suits Valuation (Amendment) Act, 2003 (Tamil Nadu Act 17 of 2003) With effect from 15th June 2003.], whichever is higher.

## 26. [ Adoption Suits. [Section 26 was substituted by the Tamil Nadu Court-fees and Suits Valuation (Amendment) Act, 2003 (Tamil Nadu Act 17 of 2003) with effect from 15th June 2003.]

- In a suit for a declaration in regard to the validity or invalidity of an adoption or the factum of an adoption, fee shall be payable at the following rates:-]

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|-------|--|--|
| (i)   | In a District Munsif s Court.  | Rupees two hundred.  |
| (ii)  | In the City Civil Court, Chennai or a Sub-Court or a District Court. | Rupees two hundred and fifty, if the marketvalue of the property involved in or affected by the relief isrupees thirty thousand or less; rupees five hundred, if it isabove rupees thirty thousand but below rupees one lakh; andrupees seven hundred and fifty, if it is above rupees one lakh. |
| (iii) | in the High Court  | Rupees one thousand.   |

## **27. Suits for injunction.**

- In a suit for injunction-(a)where the relief sought is with reference to any immovable property, and(i)where the plaintiff alleges that his title to the property is denied, or(ii)where an issue is framed regarding the plaintiff's title to the property,fee shall be computed on one-half of the market value of the property or on rupees seven hundred and fifty, whichever is higher;(b)where the prayer relates to the plaintiff's exclusive right to use, sell, print or exhibit any mark, name, book, picture, design or other thing and is based on an infringement of such exclusive right, fee shall be computed on the amount at which the relief sought is valued in the plaint or on [rupees two thousand] [Substituted for the words 'rupees five hundred' by the Tamil Nadu Court-fees and Suits Valuation (Amendment) Act, 2003 (Tamil Nadu Act 17 of 2003) with effect from 15th June 2003.], whichever is higher;(c)in any other case, where the subject-matter of the suit has a market value or not, fee shall be computed on the amount at which the relief sought is valued in the plaint or on [rupees one thousand ] [Substituted for the words 'rupees four hundred' by the Tamil Nadu Court-fees and Suits Valuation (Amendment) Act, 2003 (Tamil Nadu Act 17 of 2003) with effect from 15th June 2003], whichever is higher;

## **28. Suits relating to Trust property.**

- In a suit for possession or joint possession of Trust property or for a declaratory decree, whether with or without consequential relief in respect of it, between trustees or rival claimants to the office of trustee or between a trustee and a person who has ceased to be a trustee, fee shall be computed on one-fifth of the market value of the property subject to a maximum fee of [rupees one thousand] [Substituted for the words 'rupees two hundred' by the Tamil Nadu Court-fees and Suits Valuation (Amendment) Act, 2003 (Tamil Nadu Act 17 of 2003) with effect from 15th June 2003.] or where the property has no market value, on [rupees five thousand] [Substituted for the words 'rupees one thousand' by the Tamil Nadu Court-fees and Suits Valuation (Amendment) Act, 2003 (Tamil Nadu Act 17 of 2003) with effect from 15th June 2003.]:Provided that, where the property does not have a market value, value for the purpose of determining the jurisdiction of Courts shall be such amount as the plaintiff shall state in the plaint.Explanation. - For the purpose of this section, property comprised in a Hindu, Muslim or other religious or charitable endowment shall be deemed to be Trust property and the manager' of any such properly shall be deemed to be the Trustee thereof.

## **29. Suits for possession under the Specific Relief Act, 1963.**

- In a suit for possession of immovable property [under section 6 of the Specific Relief Act, 1963 (Central Act 47 of 1963)] [Substituted for the expression 'under section 9 of the Specific Relief Act, 1877 (Central Act 2 of 1877 by the Tamil Nadu Court-fees and Suits Valuation (Amendment) Act, 2003 (Tamil Nadu Act 17 of 2003) with effect from 15th June 2003.], fee shall be computed on one-half of the market value of the property or on [rupees eight hundred] [Substituted for the words 'rupees two hundred' by the Tamil Nadu Court-fees and Suits Valuation (Amendment) Act, 2003 (Tamil Nadu Act 17 of 2003) with effect from 15th June 2003.], whichever is higher.



### **30. Suits for possession not otherwise provided for.**

- In a suit for possession of immovable property not otherwise provided for, fee shall be computed on the market value of the property or on [rupees one thousand] [Substituted for the words 'rupees three hundred' by the Tamil Nadu Court-fees and Suits Valuation (Amendment) Act, 2003 (Tamil Nadu Act 17 of 2003) with effect from 15th June 2003.], whichever is higher.

### **31. Suits relating to easements.**

- In a suit relating to an easement, whether by the dominant or the servient owner, fee shall be computed on the amount at which the relief sought is valued in the plaint, which amount shall in no case be less than [rupees one thousand] [Substituted for the words 'rupees three hundred' by the Tamil Nadu Court-fees and Suits Valuation (Amendment) Act, 2003 (Tamil Nadu Act 17 of 2003) with effect from 15th June 2003.]: Provided that, where compensation is claimed besides other relief relating to such easement, fee shall be paid on the amount claimed as compensation in addition to (he fee payable on such other relief.

### **32. Preemption suits.**

- In a suit to enforce a right of preemption, fee shall be computed on the amount of the consideration for the sale which the pre-emptor seeks to avoid or on the market value, whichever is less.

### **33. Suits relating to mortgages.**

(1) In a suit to recover the money due on a mortgage, fee shall be computed on the amount claimed; Explanation. - It is immaterial that sale of the mortgaged property is not prayed for. (2) Where, in such a suit, the holder of a prior mortgage or charge is impleaded and he prays in his written statement that the amount due on his mortgage or charge be determined and that the decree contain, a direction for the payment of such amount to him, fee shall be payable on the written statement computed on the amount claimed: Provided that, where the holder of the mortgage or charge has paid a fee in any other proceeding on the claim to which his written statement relates, credit shall be given for the fee paid by him in such other proceeding. (3) Where, in such a suit, the mortgaged property is sold and the holder of a prior or subsequent mortgage or charge applies for payment to him, out of the sale proceeds, of the amount due, on his mortgage or charge, such holder of the prior or subsequent mortgage or charge shall pay on his application a fee computed on the amount claimed by him: Provided that, where such holder of the mortgage or charge is a party to the suit in which the sale was held and has paid fee on the written statement filed by him in the suit, no fee shall be payable by him on the application for payment out of the sale proceeds: Provided further that, where the holder of the mortgage or charge, not being a party to the suit in which the sale is held, has paid a fee in any other proceeding on the claim to which his application relates, credit shall be given for the fee paid by him in such other proceeding. (4) In a suit by a co-mortgagee for the benefit of himself and the other co-mortgagees, fees shall be computed on

the amount claimed on the entire mortgage: Provided that, where a co-mortgagee impleaded as defendant in such suit claims on the entire mortgage a larger sum than is claimed in the plaint, the difference between the fee computed on the entire sum claimed in such defendant's written statement and the fee computed on the entire sum claimed in the plaint shall be payable on the written statement. Explanation. - Nothing in this sub-section shall be construed as affecting the law of limitation. (5)(a) In a suit by a sub-mortgagee to recover the amount claimed on the sub-mortgage by sale of the mortgagee's interest in the mortgaged property, fee shall be computed on the amount claimed under sub-mortgage. (b) In a suit by a sub-mortgagee, if the prayer is for the sale of the property mortgaged to the original mortgagee and the original mortgagor is also impleaded as a defendant, fee shall be computed on the entire amount claimed on the original mortgage which is sub-mortgaged to him. (6) Where the holder of a prior or subsequent mortgage or charge is impleaded in a suit by a co-mortgagee to which sub-section (4) applies, or in a suit by a sub-mortgagee to which sub-section (5) applies, the provisions of subsections (2) and (3) shall apply mutatis mutandis to a written statement or an application filed by such holder of mortgage or charge. (7) Where the original mortgagee who is impleaded in a suit to which the provisions of sub-section (5) (b) apply claims on the mortgage sub-mortgaged by him a larger amount than is claimed in the plaint, the provisions of sub-section (4) shall apply mutatis mutandis to the written statement of such mortgagor. (8) In a suit against a mortgagee for redemption of a mortgage, fee shall be computed on the amount due on the mortgage as stated in the plaint or on one-fourth of the principal amount secured under the mortgage, whichever is higher: Provided that, where the amount due on the mortgage is found to be more than the amount on which fee has been paid by the plaintiff, no decree shall be passed until the deficit fee is paid: Provided further that, in the case of a usufructuary or anomalous mortgage, if the plaintiff prays for redemption as well as for accounts of surplus profits, fee shall be levied separately on the relief for accounts as in a suit for accounts. (9) In a suit by a mortgagee to foreclose the mortgage or, where the mortgage is made by conditional sale, to have the sale declared absolute, fee shall be computed on the amount claimed in the plaint by way of principal and interest.

### **34. Suits relating to kanam [xxx] [The expression 'under the Malabar Tenancy Act, 1929' were omitted by the Tamil Nadu (Transferred Territory) Extension of Laws Act, 1965 (Tamil Nadu Act 22 of 1965).].**

(1) A suit by landlord for recovery of possession of property transferred by way of kanam or kanamkuzhikanam shall be deemed to involve the reliefs of redemption and ejectment, and fee shall be levied in respect of each of the reliefs, that is to say, on the kanartham in respect of the relief of redemption and on one year's michavaram or rent in respect of the relief of ejectment. (2) If in any such suit, arrears of michavaram or rent or damages or both are also sought to be recovered, fee shall be levied also on the amount of such arrears or damages or both: Provided that, where the plaintiff seeks to set off the kanartham and the value of the improvements due by him to the defendant against arrears of michavaram or rent due to him, fee shall be levied only on the balance claimed; and if the amount ascertained to be due to him exceeds the amount as estimated by the plaintiff, no decree shall be passed until the difference between the fee actually paid and the fee which would have been payable had the suit comprised the whole of the amount so ascertained is paid. If the additional fee is not paid within such time as the Court may fix, the decree shall be

limited to the amount to which the fee paid extends.(3)[ Notwithstanding anything contained, in sub-sections (1) and (2), in respect of the transferred territory, in a suit for ejectment of a kanam holder or a tenant who has a right to permanent occupancy, or is enjoying under a perpetual lease or under a lease for a term exceeding 25 years, fee shall be computed according to the market value of the subject matter.] [Sub-section (3) was added by the Tamil Nadu (Transferred Territory) Extension of Laws Act, 1965 (Tamil Nadu Act 22 of 1965).]

### **35. Suits for accounts.**

(1)In a suit for accounts, fee shall be computed on the amount sued for as estimated in the plaint.(2)Where the amount payable to the plaintiff as ascertained in the suit is in excess of the amount as estimated in the plaint, no decree directing payment of the amount as so ascertained shall be passed until the difference between the fee actually paid and the fee that would have been payable had the suit comprised the whole of the amount so ascertained, is paid. if the additional fee is not paid within such time as the Court may fix, the decree shall be limited to the amount to which the fee paid extends.(3)Where in any such suit it is found that-any amount is payable to the defendant, no decree shall be passed in his favour until he pays the fee due on the amount.

### **36. Suits for dissolution of partnership.**

(1)In a suit for dissolution of partnership and accounts or for accounts of dissolved partnership, fee shall be computed on the value of the plaintiff's share in the partnership as estimated by the plaintiff.(2)If the value of the plaintiff's share as ascertained in the suit exceeds the value as estimated in the plaint, no decree, or where there has been a preliminary decree, no final decree, shall be passed in favour of the plaintiff, no payment shall be made out of the assets of the partnership and no property shall be allotted as for the plaintiff's share, until the difference between the fee actually paid and the fee that would have been payable had the suit comprised the whole of the value so ascertained, is paid.(3)No final decree shall be passed, no money shall be paid and no allotment of property shall be made in favour of a defendant in any such suit as, for or on account of, his share of the assets of the partnership, until the fee computed on the amount or value of his share of the assets of the partnership is paid.

### **37. Partition suits.**

(1)In a suit for partition and separate possession of a share of joint family property or of property owned, jointly or in common, by a plaintiff who has been excluded from possession of such property, fee shall be computed on the market value of the plaintiff's share.(2)[ In a suit for partition and separate possession of joint family property or property owned, jointly or in common, by a plaintiff who is in joint possession of such property, fee shall be paid at the following rates:When the plaint is presented to-

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|-----|-------------------------------|---------------------|
| (i) | a District Munsif s<br>Court. | Rupees two hundred. |
|-----|-------------------------------|---------------------|

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|---|---|
| <p>the City Civil Court,<br/>(ii) Chennai or a Sub-Court<br/>or a District Court.</p> <p>(iii) The High Court</p> | <p>Rupees one hundred, if the value of plaintiff's share is rupees thirty thousand or less; rupees five hundred, if it is above rupees thirty thousand but below rupees one lakh; and rupees seven hundred and fifty, if the value is rupees one lakh and above.</p> <p>Rupees one thousand].</p> |
|---|---|

[Substituted by the Tamil Nadu Court-fees and Suits Valuation (Amendment) Act, 2003 (Tamil Nadu Act V of 2003) with effect from 15th June 2003.](3)Where, in a suit falling under sub-section (1) or sub-section (2), a defendant claims partition and separate possession of his share of the property, fee shall be payable on his written statement computed on half the market value of his share or at half the rates specified in sub-section (2), according as such defendant has been excluded from possession or is in joint possession.(4)Where, in a suit falling under sub-section (1) or sub-section (2), the plaintiff or the defendant seeks cancellation of decree or other document of the nature specified in section 40, separate fee shall be payable on the relief of cancellation in the manner specified in that section.

### 38. Suits for joint possession.

- In a suit for joint possession of joint family property or of property owned, jointly or in common, by a plaintiff who has been excluded from possession, fee shall be computed on the market value of the plaintiff's share.

### 39. Administration suits.

- [(1) In a suit for the administration of an estate, fee shall be levied on the plaint at the following rates:-

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|--|--|
| <p>In a District Munsif's Court or<br/>(i) the City Civil Court, Chennai or a<br/>Sub-Court or a District Court.</p> <p>(ii) In the High Court</p> | <p>Rupees one hundred if the value of the subject matter is rupees five hundred if it is above rupees thirty thousand but below rupees one lakh; and rupees seven hundred and fifty if it is rupees one lakh and above.</p> <p>Rupees one thousand].</p> |
|--|--|

[Substituted by the Tamil Nadu Court-fees and Suits Valuation (Amendment) Act, 2003 (Tamil Nadu Act 17 of 2003) with effect from 15th June 2003](2)Where any amount or share or part of the assets of the estate is found due to the plaintiff, and the fee computed on the amount or the market value of such share or part of the assets exceeds the fee paid on the plaint, no payment shall be made and no decree directing payment of money or confirming title to such share or part of the assets shall be passed until the difference between the fee actually paid and the fee computed on the amount or value of the property is paid.(3)No payment shall be made, no decree directing payment of money or confirming title to any share or part of the assets of the estate shall be passed in favour of a defendant in a suit for administration, until the fee computed on the amount or value of such share or part of such assets is paid by such defendant.(4)In computing the fee payable by a plaintiff or by a defendant under subsection (2) or sub-section (3), credit shall be given for the fee if any, paid by such plaintiff or by such defendant in any other proceeding in respect of the claim on the basis of

which such amount or share or part of the assets of the estate becomes due to such plaintiff or to such defendant.

#### **40. Suits for cancellation of decrees, etc.**

(1) In a suit for cancellation of a decree for money or other property having a money value, or other document which purports or operates to create, declare, assign, limit or extinguish, whether in present or in future, any right, title or interest in money, movable or immovable property, fee shall be computed on the value of the subject-matter of the suit, and such value shall be deemed to be if the whole decree or other document is sought to be cancelled, the amount or value of the property for which the decree was passed or other document was executed; if a part of the decree or other document is sought to be cancelled, such part of the amount or value of the property. (2) If the decree or other document is such that the liability under it cannot be split up and the relief claimed relates only to a particular item of property belonging to the plaintiff or to the plaintiff's share in any such property, fee shall be computed on the value of such property or share or on the amount of the decree, whichever is less. Explanation. - A suit to set aside an award shall be deemed to be a suit to set aside a decree within the meaning of this section.

#### **41. Suits to set aside attachment, etc.**

(1) In a suit to set aside an attachment by a Civil or Revenue Court of any property, movable or immovable, or of any interest therein or of any interest in revenue, or to set aside an order passed on an application made to set aside the attachment, fee shall be computed on the amount for which the property was attached or on one-fourth of the market value of the property attached, whichever is less. (2) In a suit to set aside any other summary decision or order of a Civil or Revenue Court, if the subject-matter of the suit has a market value, fee shall be computed on one-fourth of such value, and in other cases, fee shall be payable at the rates specified in section 50. Explanation. - For the purpose of this section, the Registrar of Co-operative Societies shall be deemed to be a Civil Court.

#### **42. Suits for specific performance.**

- In a suit for specific performance, whether with or without possession, fee shall be payable-(a) in the case of a contract of sale, computed on the amount of the consideration; (b) in the case of a contract of mortgage, computed on the amount agreed to be secured by the mortgage; (c) in the case of a contract of lease, computed on the aggregate the amount of the line or premium, if any, and of the average of the annual rent agreed to be paid; (d) in the case of a contract of exchange, computed on the amount of the consideration, or as the case may be, on the market value of the property sought to be got in exchange; (e) in other cases, where the consideration for the promise sought to be enforced has a market value, computed on such market value, or where such consideration has no market value, at the rates specified in section 50.

### **43. Suits between landlord and tenant.**

(1) In the following suits between landlord and tenant, namely:-(a) for the delivery by a tenant of the counterpart of a lease- or for acceptance of patta in exchange for a muchilika; (b) for enhancement of rent; (bb) [ in respect of the transferred territory, for abatement of rent, where it is not coupled with any other relief;] [Inserted by the Tamil Nadu (Transferred Territory) Extension of Laws Act, 1965 (Tamil Nadu Act 22 of 1965).] (c) for the delivery by a landlord of a lease or for obtaining a patta in exchange for a muchilika; (d) for recovering occupancy of immovable property from which a tenant has been illegally ejected by the landlord; (e) for establishing or disproving a right of occupancy; fee shall be levied on the amount of rent for the immovable property to which the suit relates, payable for the year next before the date of presenting the plaint. (2) In a suit for recovery of immovable property from a tenant including a tenant holding over after the termination of a tenancy, fee I shall be computed on the premium, if any, and on the rent payable for the year next before the date of presenting the plaint. Explanation. - Rent includes also damages for use and occupation payable by a tenant holding over. (3) In an appeal from a suit to contest a distraint under section 95, sub-section (1) or sub-section (2), of the [Tamil Nadu] [Substituted for the word 'Madras' by the Tamil Nadu Adaptation of Laws Order, 1969 as amended by the Tamil Nadu Adaptation of Laws (Second Amendment) Order, 1969.] Estates Land Act, 1908 [Tamil Nadu] [Substituted for the word 'Madras' by the Tamil Nadu Adaptation of Laws Order, 1969 as amended by the Tamil Nadu Adaptation of Laws (Second Amendment) Order, 1969.] Act I of 1908), or to contest the right of sale under section 112 of that Act, fee shall be charged on the amount of the arrears for which the distraint has been made or the sale is proposed to be held.

### **44. Suits for mesne profits.**

(1) In a suit for mesne profits or for immovable property and mesne profits, fee shall in respect of mesne profits be computed, where the amount is stated approximately and sued for, on such amount. If the profits ascertained to be due to the plaintiff are in excess of the profits as approximately estimated and sued for, no decree shall be passed until the difference between the fee actually paid and the fee that would have been payable had the suit comprised the whole of the profits so ascertained is paid. (2) Where a decree directs an enquiry as to the mesne profits which have accrued on the property, whether prior or subsequent to the institution of the suit, no final decree shall be passed till the difference between the fee actually paid and the fee which would have been payable had the suit comprised the whole of the profits accrued due till the date of such decree is paid. (3) Where, for a period subsequent to the date of the decree or final decree, such decree or final decree directs payment of mesne profits at a specified rate, such decree or final decree shall not be executed until the fee computed on the amount claimed in execution has been paid.

**44A. [ Suits for the interest of assignee of land revenue. [Inserted by the Tamil Nadu (Transferred Territory) Extension of Laws Act, 1965 (Tamil Nadu Act 22 of 1965).]**

- In respect of the transferred territory, in a suit for the interest of an assignee of land revenue fee shall be computed at ten times his gross profits as such for the year next before the date of presenting the plaint.]

**45. Suits under the [Tamil Nadu] [Substituted for the word 'Madras' by the Tamil Nadu Adaptation of Laws Order, 1969 as amended by the Tamil Nadu Adaptation of Laws (Second Amendment) Order, 1969.] Survey and Boundaries Act, 1923.**

- In a suit under section 14 of the [Tamil Nadu] [Substituted for the word 'Madras' by the Tamil Nadu Adaptation of Laws Order, 1969 as amended by the Tamil Nadu Adaptation of Laws (Second Amendment) Order, 1969.] Survey and Boimdarries Act, 1923 [(Tamil Nadu) Act VIII of 1923] [Substituted for the word 'Madras' by the Tamil Nadu Adaptation of Laws Order, 1969 as amended by the Tamil Nadu Adaptation of laws (Second Amendment) Order, 1969.], fee shall be computed on one-half of the market value of the property affected by the determination of the boundary or on [rupees one thousand] [Substituted for the words 'rupees three hundred' by the Tamil Nadu Court-fees and Suits Valuation (Amendment) Act, 2003 (Tamil Nadu Act 17 of 2003) with effect from 15th June 2003.], whichever is higher.

**46. Suits to alter or cancel entry in a register.**

- In a suit to alter or cancel any entry in a register of the names of proprietors of revenue paying estate, the. fee payable shall be fifteen rupees.

**47. Suits relating to public matters.**

- In a suit for relief under section 14 of the Religious Endowments Act, 1863 (Central Act XX of 1863), or under section 91 or section 92 of the Code of Civil Procedure, 1908 (Central Act V of 1908), the fee payable shall be [two hundred rupees].

**48. Interpleader suits.**

(1) In an interpleader suit, fee shall be payable on the plaint at the rates specified in section 50. (2) Where issues are framed as between the claimants, fee shall be payable computed on the amount of the debt or the money or the market value of other property, movable or immovable, which forms the subject-matter of the suit. In levying such fee, credit shall be given for the fee paid on the plaint; and the balance of the fee shall be paid in equal shares by the claimants who claim the debt or the sum of money or the property adversely to each other. (3) Value for the purpose of determining the jurisdiction of Courts shall be the amount of the debt, or the sum of money or the market value of other property to which the suit relates.

## 49. Third party proceedings.

- In third party proceedings, fee shall be levied on one-half of the value of the contribution or indemnity claimed against a third party or, against a co-defendant if a claim is made against him: Provided that, if the suit against the defendant who has filed the third party notice is dismissed, wholly or in partly he shall be entitled to a refund of the whole or a proportionate part of the fee paid by him. Explanation. - The provisions of this section shall also apply to counter claims made in third party proceedings.

## 50. [ Suits not otherwise provided for. [Section was substituted by the Tamil Nadu Court fees and Suits Valuation (Amendment) Act 2003 (Tamil Nadu Act 17 of 2003) with effect from 19th June 2003.]

- In suits not otherwise provided for, fee shall be payable at the following rates:-

- |       |   |   |
|-------|---|---|
| (i)   | In a Revenue Court  | Rupees fifty.   |
| (ii)  | In a District Munisif's Court                                       | Rupees one hundred.   |
| (iii) | In the City Civil Court Chennai or a Sub-Court or a District Court. | Rupees one hundred if the value of the subjectmatter is rupees thirty thousand or less; rupees five hundred if it is above rupees thirty thousand but below rupees one lakh; and rupees seven hundred and fifty if it is rupees one lakh and above. |
| (iv)  | In the High Court   | Rupees one thousand]  |

## 51. Fee on memorandum of appeal against order relating to compensation.

- The 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 property for public purposes shall be computed on the difference between the amount awarded and the amount claimed by the appellant.

## 52. Appeals.

- The fee payable in an appeal shall be the same as the fee that would be payable in the Court of first instance on the subject-matter of the appeal: Provided that, in levying fee on a memorandum of appeal against a final decree by a person whose appeal against the preliminary decree passed by the Court of first instance or by the Court of appeal is pending, credit shall be given for the fee paid by such person in the appeal against the preliminary decree. Explanation (1). - Whether the appeal is against the refusal of a relief or against the grant of the relief, the fee payable in the appeal shall be the same as the fee that would be payable on the relief in the Court of first instance. Explanation (2). - Costs shall not be deemed to form part of the subject-matter of the appeal except where such costs form themselves the subject-matter of the appeal or relief is claimed as regards costs on grounds additional to, or independent of, the relief claimed regarding the main subject-matter in the



suit.Explanation (3). - In Claims which include the award of interest subsequent to the institution of the suit, the interest accrued during the pendency of the suit till the date of decree shall be deemed to be part of the subject-matter of the appeal except where such interest is relinquished.Explanation (4). - Where the relief prayed for in the appeal is different from the relief prayed for or refused in the Court of first instance, the fee payable in the appeal shall be the fee that would be payable in the Court of first instance on the relief prayed for in the appeal.Explanation (5). - Where the market value of the subject-matter of the appeal has to be ascertained for the purpose of computing or determining the fee payable, such market value shall be ascertained as on the date of presentation of the plaint.

## Chapter V

### Valuation of Suits

#### **53. Suits not otherwise provided for.**

(1)In a suit as to whose value for the purpose of determining the jurisdiction of courts, specific provision is not otherwise made in this Act or in any other law, value for that purpose and value for the purpose of computing the fee payable under this Act shall be the same.(2)In a suit where fee is payable under this Act at a fixed rate, the value for the purpose of determining the jurisdiction of courts shall be the market value or where it is not possible to estimate it at a money value such amount as the plaintiff shall slate in the plaint.

#### **54. Procedure where objection is taken on appeal or revision that a suit or appeal was not properly valued for jurisdictional purposes.**

(1)Notwithstanding anything contained in section 99 of the Code of Civil Procedure, 1908 (Central Act V of 1908), an objection that by reason of the over-valuation or under-valuations of a suit or appeal, a Court of first instance or lower appellate Court which had not jurisdiction with respect to the suit or appeal exercised jurisdiction with respect thereto shall not be entertained by an appellate Court, unless(a)the objection was taken in the Court of first instance at or before the hearing at which issues were first framed and recorded, or in the lower appellate Court in the memorandum of appeal to that Court, or(b)the appellate Court is satisfied, for reasons to be recorded by it in writing, that the suit or appeal was overvalued, or under-valued and that the overvaluation or under-valuation thereof has prejudicially affected the disposal of the suit or appeal on its merits.(2)If the objection was taken in the manner mentioned in clause (a) of subsection (1), but the appellate Court is not satisfied as to both the matters mentioned in clause (b) of that sub-section and has before it the materials necessary for the determination of the other grounds of appeal to itself, it shall dispose of the appeal as if there had been no defect of jurisdiction in the Court of first instance or lower appellate Court.(3)If the objection was taken in that manner and the appellate Court is satisfied as to both those matters and has not those materials before it, it shall proceed to deal with the appeal under the rules applicable to the Court with respect to the hearing of appeals; but if it remands the suit or appeal, or frames and refers issues for trial, or requires additional evidence to be taken, it shall direct its order to a Court competent to entertain the suit or

appeal.(4)The provisions of the section with respect to an appellate Court shall, so far as they can be made applicable, apply to a Court exercising revisional jurisdiction under section 113 of the Code of Civil Procedure, 1908 (Central Act V of 1908), or other enactment for the time being in force.

## Chapter VI

### Probates, Letters of Administration and Certificates of Administration

#### 55. Application for probate or letters of administration.

(1)Every application for the grant of probate or letters of administration shall be accompanied by a valuation of the estate in duplicate in the-form set forth in Part I of Schedule III.(2)On receipt of such application, the Court shall send a copy thereof and of the [valuation to the Collector] [Substituted for the words 'valuation of the Collector' by the Tamil Nadu Repealing and Amending Act, 1955 (Tamil Nadu Act XXXVI of 1955).] of the district in which the estate is situated, or if the estate is situated in more than one district, to the Collector of the district in which the most valuable portion of the immovable property included in the estate is situated.

#### 56. Levy of fee.

(1)The fee chargeable for the grant of probate or letters of administration shall comprise a fee at the rate or rates prescribed in Article 6 of Schedule I, computed(a)Where thy application is made within one year of the date of death of the deceased, on the market value of the estate on such date; or(b)where the application is made after the expiry of one year from such date, on the market value of the estate on the date of the application.Provided that property held in trust not beneficially or with general power to confer a beneficial interest shall not be liable to any fee under this chapter.Explanation. - Any member of a joint Hindu family governed by the Mitakshara Law who applies for probate or letters of administration in respect of the estate of a deceased member of the joint family shall pay a fee on the value of the share in the joint property which the deceased would have received if a partition of the property had been made immediately before his death.(2)For the purpose of the computation of fee -(a)the value of the items mentioned in Annexure B to Part I of Schedule III shall be deducted from the value of the estate; Provided that, when an application is made for probate or letters of administration in respect of part only of an estate, no debt, no expenses connected with any funeral rites or ceremonies and no mortgage encumbrance on any part of the estate other than that in respect of which the application is made shall be deducted:Provided further that when, after the grant of a certificate under Part X of the Indian Succession Act, 1925 (Central Act XXXIX of 1925), or under Bombay Regulation VIII of 1827 in respect of any property included in an estate, a grant of probate or letters of administration is made in respect of the same estate, the fee payable in respect of the latter grant shall be reduced by the amount of the fee paid in respect of the former grant;(b)the power of appointment which the deceased had over a property or which was created under a will shall be taken into account, the value being taken to be the value of the property forming the subject-matter of the power.

## **57. Grant of probate.**

- The grant of probate or letters of administration shall not be delayed by reason of the reference to the Collector under section 55, sub-section (2), or of a motion by the Collector under section 59, sub-section (5); but the Court shall make no grant of probate or letters of administration until it is satisfied that a fee not less than that prescribed by this Act has been paid on the basis of the net value of the estate as furnished in the valuation accompanying the application, or in the amended valuation filed under section 59, sub-section (3): Provided that the Court may grant probate or letters of administration notwithstanding that the prescribed fee has not been paid, to the Administrator-General in his official capacity on his giving an undertaking to the satisfaction of the Court that the said fee will be paid within such time as may be fixed by the Court.

## **58. Relief in cases of several grants.**

(1) Whenever a grant of probate or letters of administration has been made in respect of the whole of the property belonging to an estate and the full fee payable under this Act in respect of the application for such grant has been paid thereon, no fee shall be payable when a like grant is made in respect of the whole or any part of the same property belonging to the same estate. (2) Whenever such grant has been made in respect of any property forming part of an estate, the amount of fee actually paid under this Act in respect thereof shall be deducted when a like grant is made in respect of the property belonging to the same estate identical with or including the property to which the former grant relates.

## **59. Inquiry by the Collector.**

(1) The Collector to whom a copy of the application and of the valuation has been sent under section 55, sub-section (2), shall examine the same and may make or cause to be made by any officer subordinate to him such inquiry if any, as he thinks fit as to the correctness of the valuation or where a part only of the property is situated in his district, of the valuation of that part, and may require the Collector of any other district in which any part of the property is situated to furnish him with the correct valuation thereof. (2) Any Collector required under sub-section (1) to furnish the correct valuation of any property shall comply with the requisition after making or causing to be made by any officer subordinate to him such inquiry, if any, as he thinks fit. (3) If the Collector is of opinion that the applicant has underestimated the value of the property of the deceased, he may, if he thinks fit, require the attendance of the applicant, either in person or by his 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 underestimated, may require the applicant to amend the valuation, and, if the application for probate or letters of administration is pending in Court, to file a copy of the amended valuation in such Court. (4) If, in any such case, the probate or letters of administration has or have been granted and the applicant amends the valuation to the satisfaction of the Collector and the Collector finds that a less fee has been paid than was payable according to the true value of the estate, he shall proceed under section 61, subsection (4); but if a higher fee has been paid than was payable according to the true value of the estate, the excess fee shall be refunded to the applicant. (5) If the applicant 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 317 of the Indian Succession Act, 1925 (Central Act XXXIX of 1925).

## **60. Application to Court and powers of Court.**

(1) The Court shall, when moved by the Collector under section 59, sub-section (5), hold or cause to be held by any Court or officer subordinate to it an inquiry as to the true value at which the estate of the deceased should have been estimated. The Collector shall be deemed to be a party to the inquiry. (2) For the purposes of any such, inquiry, the Court, or the Subordinate Court or the officer authorized by the Court to hold the inquiry, may examine the applicant on oath either in person or by commission, and may take such further evidence as may be produced to prove the true value of the estate, and where the inquiry has been entrusted to a Subordinate Court or officer, such Court or officer shall return to the Court the evidence taken and report the result of the inquiry and such report and the evidence so taken shall be evidence in the proceedings. (3) The Court on the completion of the inquiry or on receipt of the report referred to in sub-section (2), as the case maybe, shall record a finding as to the true value at which the estate should have been estimated and such finding shall be final. (4) The Court may make such order in accordance with the provisions of the Code of Civil Procedure, 1908 (Central Act V of 1908), as to the cost of the inquiry as it thinks fit.

## **61. Provision for cases where too low a fee has been paid.**

(1) Where too low a 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, applies to the Collector in the form set forth in Part II of Schedule III and pays within six months after the discovery of the mistake or of any effects not known at the time to have belonged to the deceased, what is wanting to make up the fee which ought to have been paid at first on such probate or letters, the Collector shall, if satisfied that a low fee was paid in the first instance in consequence of a mistake and without any intention of fraud or to delay the payment of the proper fee, cause the probate or letters to be duly stamped. (2) If, in a case falling under sub-section (1), the executor or administrator does not, within the six months referred to in that subsection, pay the deficit fee, he shall forfeit a sum equal to five times the deficit fee. (3) If, on application being made under sub-section (1), the Collector is not satisfied that the application was made within six months of the discovery of the mistake or of further effects not included in the original valuation or that the payment of a low fee in the first instance was not due to a bone fide mistake, he shall cause the probate or letters to be duly stamped on payment of the deficit fee together with a penalty not exceeding five times such fee. (4) If, after the grant of probate or letter of administration of an estate, it is found by the Collector as a result of proceedings under section 59 or section 60 or otherwise, that a less fee has been paid that was payable according to the true value of the estate, he shall cause the probate or letters to be properly stamped on payment of the deficit fee, and if he is satisfied that the original under-valuation was not bona fide, he shall levy in addition a penalty not exceeding five times the deficit fee. (5) The Board of Revenue may remit the whole or any part of the amount

forfeited under sub-section (2) or of any penalty under sub-section (3) or sub-section (4).

## **62. Administrator to give proper security before letters stamped.**

- In case of letters administration on which too low a fee has been paid at first, the Collector shall not cause the same to be duly stamped in the 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.

## **63. Relief when too high a fee has been paid.**

(1) If, at any time after the grant of the probate or letters of administration of an estate, it is discovered that a higher fee has been paid than was payable according to the true value of the estate, the executor or administrator, as the case may be, may apply for a refund to the Collector to whom a copy of the valuation of the estate was sent under section 55, sub-section (2). The application shall be accompanied by an amended valuation in the form set forth in Part II of Schedule III together with the probate or letters of administration upon which a refund is sought. (2) If the Collector is satisfied that the amended valuation is correct, he shall-(i) endorse a certificate on the stamped probate or letters of administration to the effect that so much of the fee represented by the stamp or stamps used has been refunded; and (ii) refund the difference between the fee originally paid and that which should have been paid: Provided that, no refund shall be granted under this section unless the application for refund is made within three years of the date of grant of the probate or letters of administration, or within such further period as the Collector may allow. If, by reason of any legal proceedings, the debts due from the deceased have not been ascertained and paid, or his effects have not been recovered and made available and in consequence thereof, the executor or administrator is prevented from claiming the return of such difference within the said period of three years, the Collector may allow such further time for making the claim as may appear to him to be reasonable under the circumstances. If the Collector does not grant a refund, the executor or administrator, as the case may be, may apply to the Board of Revenue for an order of refund. An application for such refund should be accompanied by an amended valuation in the form set forth in Part 11 of Schedule III.

## **64. Recovery of penalties, etc.**

- Any excess fee found to be payable by an applicant for probate or letters of administration or by an executor or administrator, or any costs under section 60 sub-section (4), or any penalty or forfeiture payable by any such executor or administrator may, on the certificate of the [the Appropriate Authority specified in the notification under sub-section (1) of section 4 of the Tamil Nadu Board of Revenue Abolition Act, 1980 (Tamil Nadu Act 36 of 1980)] [Substituted for the words 'Board of Revenue' by the Tamil Nadu Court-fees and Suits Valuation (Amendment) Act, 2003 (Tamil Nadu Act 17 of 2003) with effect from 15th June 2003.], be recovered from the executor or administrator as if it were an arrear of land revenue.

**65. Powers of [the Appropriate Authority specified in the notification under subsection (1) of section 4 of the Tamil Nadu Board of Revenue Abolition Act, 1980 (Tamil Nadu Act 36 of 1980)] [Substituted for the words 'Board of Revenue' by the Tamil Nadu Court-fees and Suits Valuation (Amendment) Act, 2003 (Tamil Nadu Act 17 of 2003) with effect from 15th June 2003].**

- The powers and duties of the Collector under this Chapter shall be subject to the control of the Appropriate Authority specified in the notification under sub-section (1) of section 4 of the Tamil Nadu Board of Revenue Abolition Act, 1980 (Tamil Nadu Act 36 of 1980).

## **Chapter VII**

### **Refunds and Remissions**

**66.**

(1) Refund in cases of delay in presentation of plaint, etc.- Where a plaint or memorandum of appeal is rejected on the ground of delay in its re-presentation, or where the fee paid on a plaint or memorandum of appeal is deficient and the deficiency is not made good within the time allowed by law or granted by the Court) of the delay in payment of the deficit fee is not condoned and the plaint or memorandum of appeal is consequently rejected, the Court shall direct the refund to the plaintiff or the appellant, of the fee paid on the plaint or memorandum of appeal which has been rejected. (2) Where a memorandum of appeal is rejected on the ground that it was not presented within the time allowed by the law of limitation, one-half of the fee shall be refunded.

**67. Refund in cases of remand.**

(1) Where a plaint or memorandum of appeal which has often rejected by the lower Court is ordered to be received, or where a suit is remanded in appeal for a fresh decision by the lower Court, the Court making the order or remanding the appeal may direct the refund to the appellant of the full amount of fee paid on the memorandum of appeal; and if the remand is on second appeal, also on the memorandum of appeal in the first appellate Court and if the remand is in Letters Patent Appeal, also on the memorandum of second appeal and memorandum of appeal in the first appellate Court. (2) Where an appeal is remanded in Second Appeal or Letters Patent Appeal for a fresh decision by the lower appellate Court, the High Court remanding the appeal may direct the refund to the appellant of the full amount of fee paid on the memorandum of Second Appeal if the remand is in Second Appeal, and of the full amount of fee paid on the memorandum of Second Appeal and the Memorandum of Letters Patent Appeal if the remand is in Letters Patent Appeal: Provided that, no refund shall be ordered if the remand was caused by the fault of the party who would otherwise be entitled to a refund: Provided further that, if the order of remand does not cover the whole of the subject-matter of the suit, the refund shall not extend to more than so much fee as would have been originally payable on that part of the subject-matter in respect whereof the suit has been remanded.

## **68. Refund where Court reverses or modifies former decision on ground of mistake.**

- Where an application for a review of judgement is admitted on the ground of some mistake or error apparent on the face of the record, and on the rehearing the Court reverses or modifies its former decision on that ground, it shall direct the refund to the applicant of so much of the fee paid on the application as exceeds the fee payable on any other application to such Court under Article 11(g) and (u) of Schedule II.

## **69. Refund on settlement before hearing.**

- Whenever any suit is dismissed as settled out of Court before any evidence has been recorded on the merits of the claim, half the amount of all fees paid in respect of the claim or claims in the suit shall be ordered by the Court to be refunded to the parties by whom the same have been respectively paid. Explanation. - The expression 'merits of the claim' shall have the meaning assigned to it in section 12.

## **69A. [ Refund on settlement of disputes under section 89 of Code of Civil Procedure. [Inserted by the Tamil Nadu Court-fees and Suits Valuation (Amendment) Act, 2007 (Tamil Nadu Act 44 of 2007).]**

(1) Where the Court refers the parties to the suit to anyone of the modes of settlement of dispute referred to in section 89 of the Code of Civil Procedure, 1908 (Central Act V of 1908), the plaintiff shall be entitled to a certificate from the Court authorizing him to receive back the full amount of the fee paid in respect of such plaint if the dispute referred by the Court is settled.]

## **70. Refund of fee paid by mistake or inadvertence.**

- The fee paid by mistake or inadvertence shall be ordered to be refunded.

## **71. Instruments of partition.**

- Where the final decree in a partition suit has been engrossed on non-judicial stamps furnished by the parties, the Court shall order the refund to the parties of so much of the valued fee paid by them as is equal to the value of the non-judicial stamps furnished by them.

## **72. Exemption of certain documents.**

- Nothing contained in this Act shall render the following documents chargeables with any fee:-(i)mukhtarnama, vakalatnama or other written authority to institute or defend a suit when executed by a member of any of the Armed Forces of the Union not in civil employment;(ii)memorandum of appearance filed by advocates or pleaders when appearing for

persons proceeded against in criminal cases;(iii)plaints and other documents in suits filed in village courts;(iv)plaints in suits before Collectors under [Tamil Nadu] [Substituted for the word 'Madras' by the Tamil Nadu Adaptation of Laws Order, 1969 as amended by the Tamil Nadu Adaptation of Laws (Second Amendment) Order, 1969.] Regulation XII of 1816;(v)application or petition to a Collector or other officer making a settlement of land revenue, or to the [Board of Revenue] [By virtue of section 10(1) of the Tamil Nadu Act 36 of 1980, any reference to the Board of Revenue shall be a reference to the State Government of the Appropriate Authority specified in the notification under section 4(1) of the said Act. The Commissioner of Land Administration has been vested with the powers and functions of the Board of Revenue.] relating to matters connected with the assessment of land, or with the ascertainment of rights thereto or interest therein, if presented previous to the final confirmation of such settlement;(vi)application relating to a supply for irrigation of water belonging to Government;(vii)application for leave to extend cultivation or to relinquish land, when presented to an officer of land revenue by a person holding, under a direct engagement with Government, land of which revenue is settled but not permanently;(viii)application for service of notice of relinquishment of land or of enhancement of rent;(ix)written authority to an agent to distrain;(x)first application (other than a petition containing a criminal charge of 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;(xi)bail bonds in criminal cases other than bail bonds in village courts, recognizances to prosecute or give evidence and recognizances for personal appearance or otherwise;(xii)petition, application, charge or information respecting any offence when presented, made or laid to or before a police officer, or to or before the heads of villages or the village police;(xiii)petition by a prisoner or other person in duress or under restraint of any Court or its officer;(xiv)complaint of a public servant as defined in the Indian Penal Code (Central Act XLV of 1860) or an officer of the [State Railway] [Now, Indian Railways.];(xv)application for permission to cut timber in Government forests or otherwise relating to such forests, not being applications from forest contractors for extending the period of their leases;(xvi)application for the payment of money due by the Government to the applicant, other than an application for refund of lapsed deposit made six months after the date on which the amount lapsed to the Government;(xvii)petition of appeal against any municipal tax;(xviii)application for compensation under any law, for the time being in force relating to the acquisition of property for public purposes;(xix)petition under section 48 of the Indian Christian Marriage Act, 1872 (Central Act XV of 1872);(xx)petition or appeal by a Government servant or a servant of the Court of Wards when presented to any superior officer or Government against orders of dismissal, reduction or suspension; copies of such orders filed with such appeals, and applications for obtaining such copies.

### **73. Power to reduce or remit fees.**

- The State Government may, by notification in the [Fort St. George Gazette] [Now, the Tamil Nadu Government Gazette.], reduce or remit, in the whole or in any part of the territory of this State, all or any of the fees chargeable under this Act, and may, in like manner, cancel or vary such notification.



## **Chapter VIII**

### **Miscellaneous**

#### **74. Collection of fees by stamps.**

- All fees chargeable under this Act shall be collected by stamps.

#### **75. Stamps to be impressed or adhesive.**

- The stamps used to denote any fee chargeable under this Act shall be impressed or adhesive or partly impressed and partly adhesive, as the State Government may, by notification in the [Fort St. George Gazette] [Now, the Tamil Nadu Government Gazette.], from time to time, direct.

#### **76. Amended document.**

- Where any document which ought to bear a stamp under this Act 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.

#### **77. Cancellation of stamp.**

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

#### **78. [ Deduction to be made. [Substituted by the Tamil Nadu Court-Fees and Suits Valuation (Amendment) Act, 1971 (Tamil Nadu Act 31 of 1971).]**

(1) Where allowance is made in this Act for damaged or spoiled stamps, the Collector may, on the application of the person concerned and on the production of the damaged or spoiled stamps and after satisfying himself about the genuineness of such stamps, give in lieu thereof the same amount of value in stamps of the same or any other description, or if the applicant so desires, the same amount or the value in money: Provided that in all cases where money is paid in-cash, a deduction shall be made of five paise for each rupee or fraction thereof so, however that the amount of such deduction shall not exceed one hundred rupees. (2) Where fee already paid is directed to be refunded to any person by an order of Court, such refunds shall be given effect to in such manner and subject to such conditions as may be prescribed.]

## 79. Penalty.

- Any person appointed to sell stamps, who disobeys any rule made under this Act, and any person, not so appointed, who sells or offers for sale any stamps, shall be punishable with imprisonment for a term which may extend to six months, or with fine which may extend to five hundred rupees, or with both.

## 80. Power of High Court to make rules.

(1)The High Court may make rules to provide for or regulate all or any of the following matters, namely:-(a)the fees payable for serving and executing processes issued by the High Court in its appellate jurisdiction and by the CrAm 1 Criminal Courts subordinate thereto;(b)the remuneration of persons employed by the Courts mentioned in clause (a) in the service or execution of processes;(c)the fixing by District and Sessions Judges and District Magistrates of the number of process-servers necessary to be employed for the service and execution of processes issued from their respective Courts and the Courts subordinate thereto;(d)the display in each Court of a table in the English and in the local language or languages showing the fees payable for the service and execution of processes.(2)All rules made under sub-section (1) shall be subject to confirmation by the State Government and on such confirmation shall be published in the [Fort, St. George Gazette] [Now, the Tamil Nadu Government Gazette.] and shall thereupon have effect as if enacted in this Act.

## **81. Power of [the Appropriate Authority specified in the notification under sub-section (1) of section 4 of the Tamil Nadu Board of Revenue Abolition Act, 1980 (Tamil Nadu Act 36 of 1980)] [Substituted for the words 'Board of Revenue' by the Tamil Nadu Court-fees and Suits Valuation (Amendment) Act, 2003 (Tamil Nadu Act 17 of 2003) with effect from 15th June 2003.] to make rules.**

(1)[The Appropriate Authority specified in the Notification under sub-section (1) of section 4] [Substituted for the words 'Board of Revenue' by Tamil Nadu Act 27 of 2003, w.e.f 15th June 2003.] may, with the previous sanction of the State Government, make rules consistent with this Act to provide for or regulate all or any of the following matters, namely:(a)the fees chargeable for serving and executing processes issued by [the Appropriate Authority specified in the notification under sub-section 1 of section 4] [Substituted for the words 'Board of Revenue' by the Tamil Nadu Court-fees and Suits Valuation (Amendment) Act, 2003 (Tamil Nadu Act 17 of 2003) with effect from 15th June 2003.] and by the Revenue Courts;(b)the remuneration of the person necessary to be employed for the service and execution of such processes;(c)the fixing by Collectors of the number of persons necessary to be employed for the service and execution of such processes;(d)the guidance of Collectors in the exercise of their powers under Chapter VI;(e)the supply of stamps to be used under this Act;(f)the number of stamps to be used for denoting any fee chargeable under this Act;(g)the keeping of accounts of all stamps used under this Act;(h)the circumstances in which stamps may be held to be damaged or spoiled;(i)the circumstances in which, the manner in which

and the authorities by which, allowance for used, damaged or spoiled stamps may be made;(j)the regulation of the sale of stamps to be used under this Act, the persons by whom alone such stamps may be sold and the duties and remuneration of such persons:Provided that, in the case of stamps used in the High Court, such rules shall be made with the concurrence of the Chief Justice.[(l-A) A rule may be made under sub-section (1) so as to have retrospective effect on and from a date not earlier than the 15th September 1965.] [Inserted by the Indian Stamp (Tamil Nadu Third Amendment) and Tamil Nadu Court-fees and Suits Valuation (Amendment) Act, 1975 (Tamil Nadu Act 5 of 1976).](2)All rules made under this section shall be published in the [Fort St. George Gazette] [Now, the Tamil Nadu Government Gazette.] and on such publication, shall have effect as if enacted in this Act.

## **82. Power of Government to make rules.**

(1)The State Government may, by notification in the [Fort, St. George Gazette] [Now, the Tamil Nadu Government Gazette.], make rules to carry out generally the purposes of this Act.(2)All notifications and rules made under this section shall, as soon as possible, after they are made, be placed on the table of the Legislative Assembly for one month, and shall be subject to such modification whether by way of repeal or amendment as the Legislative Assembly may make during the session in which they are so laid.

## **83. Continuance in force of existing rules.**

- Until rules are framed under sections 80, 81 and 82 and until notifications are issued under section 73, the rules and notifications now in force in respect of matters referred to in those sections, shall, in so far as they are not inconsistent with this Act, continue.

## **84. Amendment of Central Act III of 1873.**

- In the [Tamil Nadu] [Substituted for the word 'Madras' by the Tamil Nadu Adaptation of Laws Order, 1969 as amended by the Tamil Nadu Adaptation of Laws (Second Amendment) Order, 1969.] Civil Courts Act, 1873 (Central Act III of 1873), section 14 shall be omitted.

## **85. Repeal of Central Act IV of 1877.**

- The Presidency Magistrates (Court Fees) Act, 1877 (Central Act IV of 1877), in so far as it applies to the [State of Tamil Nadu] [Substituted for the word 'State of Madras' by the Tamil Nadu Adaptation of Laws Order, 1969 as amended by the Tamil Nadu Adaptation of Laws (Second Amendment) Order, 1969.] is hereby repealed.

## **86. Amendment of Central Act VII of 1892.**

- In the [Chennai] [Substituted for the word 'Madras' by the City of Madras (Alteration of Name) Act, 1996 (Tamil Nadu Act 28 of 1996).] City Civil Court Act, 1892 (Central Act VII of 1892), sections

9 and 13 shall be omitted.

## 87. Repeal and saving.

(1)The Court Fees Act, 1870 (Central Act VII of 1870), in its application to the [State of Tamil Nadu] [Inserted by the Tamil Nadu (Transferred Territory) Extension of Laws Act, 1965 (Tamil Nadu Act 22 of 1965).] and in relation to the fees and stamps other than fees and stamps relating to documents presented or to be presented before an officer serving under the Central Government and the Suits Valuation Act, 1887 (Central Act VII of 1887), in its application to the [State of Tamil Nadu] [Inserted by the Tamil Nadu (Transferred Territory) Extension of Laws Act, 1965 (Tamil Nadu Act 22 of 1965).] are hereby repealed.(2)All suits and proceedings instituted before commencement of this Act and all proceedings by way of appeal, revision or otherwise arising therefrom whether instituted before or after such commencement shall, notwithstanding the repeal of the Court Fees Act, 1870 (Central Act VII of 1870) and the Suits Valuation Act, 1887 (Central Act VII of 1887), be governed by the provisions of the said Acts and the rules made thereunder.

## 88. [ Savings in respect of the transferred territory. [Inserted by the Tamil Nadu (Transferred Territory) Extension of Laws Act, 1965 (Tamil Nadu Act 22 of 1965).]

- In respect of the transferred territory, all suits and proceedings instituted before the commencement of the [Tamil Nadu] (Transferred Territory) Extension of Laws Act, 1965 ([Tamil Nadu] [Substituted for the word 'Madras' by the Tamil Nadu Adaptation of Laws Order, 1969 as amended by the Tamil Nadu Adaptation of Laws (Second Amendment) Order, 1969.] Act 22 of 1965), and all proceedings by way of appeal, revision or otherwise, arising therefrom whether instituted before or after such commencement shall, notwithstanding the repeal of the corresponding law by the said Act, be governed by the provisions of the said corresponding law and the rules made thereunder.]Explanation. - In this section, the expression "corresponding law" shall mean the Travancore-Cochin Court Fees Act, 1125 (Travancore Cochin Act II of 1125) and the Travancore-Cochin Suits Valuation Act, 1125 (Travancore-Cochin Act IV of 1125).

I

### Ad Valorem Fees

Article Particulars		Proper fee
(1)	(2)	(3)
1.	Plaint or written statement pleading a set off or counter claim or memorandum of appeal presented to any Court When the amount or value of the subject matter in dispute-	
	(i) does not exceed five rupees;	Forty naye Paise

	(ii) exceeds five rupees, for every five rupees, or part thereof, in excess of five rupees, upto one hundred rupees;	Forty naye Paise
	(iii) exceeds one hundred rupees, for every ten rupees, or part thereof, in excess of one hundred rupees:	Seventy-five naye Paise
2.	(a) Petition under section 26 of the Provincial Insolvency Act, 1920, or application under section 95 of the Code of Civil Procedure, 1908.	An amount of one-half the scales of fee prescribed in Article 1 on the amount or compensation claimed.
	(b) Appeal against order on a petition or application falling under clause (a).	On the scale prescribed in Article 1 on the amount in dispute.
3.	(a) Petition under section 53 or 54 of the Provincial Insolvency Act, 1920, when filled in -	
	(i) a District Munsif's Court;	An amount of one-half the scale of fee prescribed in Article 1 on the market value of the subject-matter subject to a maximum fee of rupees five hundred;
	(ii) the City Civil Court, [Chennai] or a Sub-Court or District Court;	An amount of one-half the scale of fee prescribed in Article 1 on the market value of the subject-matter subject to a maximum fee of rupees one thousand;
	(iii) the High Court.	An amount of one-half the scale of fee prescribed in Article I on the market value of the subject-matter subject to a maximum fee of rupees two thousand.
4.	Memorandum of appeal against order in proceedings under the Indian Succession Act, 1925.	An amount of one-half the scale of fee prescribed in Article 1 on the market value of the subject-matter.
5.	Application for review of judgement.	One-half of the fee payable on the plaint or memorandum of appeal comprising the relief sought in the application for review.
6.	Probate of a will or letters of administration with or without will annexed-	
	When the amount or value of the estate in respect of which the grant of probate or letters is made exceeds one thousand rupees, but does not exceed five thousand rupees;	Two per centum on such amount or value.
	When such amount or value exceeds five thousand rupees.	Three per centum on such amount or value.

7. Certificate under the Indian Succession Act, 1925-

Where the amount or value of the debt or security or the aggregate amount or value of the debts and securities specified in the certificate extends up to rupees five thousand; Two per centum on such amount or value.

Where such amount or value exceeds five thousand rupees.

Three per centum on such amount or value.

Note: (1) Where a certificate is extended under section 376 of the Indian Succession Act, 1925, fee shall be computed on the amount for which a certificate is sought to be extended and the amount for which a certificate or certificate has or have already been issued, credit being given for the fee already paid. (2) The amount of a debt is its amount, including interest, on the day on which the inclusion of the debt in the certificate is applied for so far as such amount can be ascertained. (3) Whether or not any power with respect to a security specified in a certificate has been conferred under the Act, and where such a power has been so conferred, whether the power is for the receiving of interest or 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 as far as such value can be ascertained. [Schedule II] [Schedule II was substituted by the Tamil Nadu Court-fees and Suits Valuation (Amendment) Act, 2003 (Tamil Nadu Act 17 of 2003) with effect from 15th June 2003]

Article	Particulars	Proper fee
(1)	(2)	(3)
1.	(i) Petition in a suit under the Converts Marriage Dissolution Act, 1866.	Fifty rupees.
	(ii) Petition, plaint or memorandum of appeal when presented to a Court under the Dissolution of Muslim Marriage Act, 1939.	Fifty rupees.
	(iii) Petition under the Indian Divorce Act, 1869, excluding petitions under section 44 of that Act, and every memorandum of appeal under section 55 of that Act.	Fifty rupees.
	(iv) Plaint or memorandum of appeal under the Parsi Marriage and Divorce Act, 1936 or a counter-claim made under section 37 of that Act.	Fifty rupees.
	If, in a suit falling under any of these clauses, there is specific claim for damages, separate fee at the rates prescribed in Article 1 of Schedule I on the amount of damages claimed.	
2.	Undertaking under section 49 of the Indian Divorce Act, 1869.	Ten rupees.
3.	Memorandum of appeal from an order inclusive of an order determining any question under section 144 of the Code of Civil Procedure, 1908, and not otherwise provided for when presented-	
	(i) to any Court other than the High Court or to any Executive Officer other than the Government or the Appropriate Authority specified in the notification under sub-section (1) of section 4 of the Tamil Nadu	Five rupees.

	Board of Revenue Abolition Act, 1980 or Chief Executive Authority.	
	(ii) to the Government or the Appropriate Authority specified in the notification under sub-section-(1) of section 4 of the Tamil Nadu Board of Revenue Abolition Act, 1980 or Chief Executive Authority:	Five rupees.
	(iii) to the High Court -	
	(A) from an order other than an order under the Tamil Nadu Agriculturists' Relief Act, 1938 -	
	(1) Where the order was passed by a Subordinate Court or other authority -	
	(a) if the order relates to a suit or proceeding, the value of which exceeds five thousand rupees.	Fifty rupees.
	(b) in any other case.	Twenty rupees.
	(2) Where the appeal is under clause 15 of the Letters Patent-	
	(a) from an order passed in exercise of appellate jurisdiction.	Twenty five rupees.
	(b) from an order passed in exercise of original jurisdiction, which would be appealable under the Code of Civil Procedure, 1908, had it been passed by a Subordinate Court.	Twenty five rupees.
	(c) memorandum of Writ Appeal	Two hundred rupees.
	(d) in any other case	Two hundred rupees.
	(3) Where the appeal is under section 45-B of the banking Regulation Act, 1949.	Five hundred rupees.
	(B) From an order under the Tamil Nadu Agriculturists' Relief Act, 1938.	Ten rupees.
	(iv) To the Government in pursuance of a statutory' right to appeal for which no court fee is leviable under any other enactment.	Ten rupees.
4.	Memorandum of appeal under the Arbitration and Conciliation Act, 1996.	One per cent of the value for jurisdiction subject to a maximum of rupees five thousand
5.	Copy or translation of a judgement or order not being or having the force of a decree when such judgement or order is passed by any Court or by the Presiding Officer of any Revenue Court or office or judicial or executive authority.	Ten rupees.
6.	Copy or translation of a judgement or order of a Criminal Court.	Five rupees.
7.	Copy of a decree or order having the force of a decree-	
	(a) When such decree or order is made by any Court other than the	Five rupees.

High Court.

- |     |  |               |
|-----|--|---------------|
|     | (b) When such decree or order is made by the High Court.   | Ten rupees.   |
| 8.  | Copy of any document liable to stamp duty under the Indian Stamp Act, 1899, when left by any party to a suit or proceeding in place of the original withdrawn, Five rupees.  |               |
| 9.  | 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 Court or office of any public officer - For every document.                                  | Five rupees.  |
| 10. | (a) Application or petition 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. | Five rupees.  |
|     | (b) Application or petition presented to any officer of land revenue relating to the grant of land on darkhast. Five rupees.   |               |
|     | (c) Application to a Collector or to any officer of the Public Works Department for lease of land for agricultural or non-agricultural purposes.   | Ten rupees.   |
|     | (d) Application or petition presented to any Executive Officer 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.                     | Five rupees.  |
|     | (e) Application or petition presented to any Board or Executive Officer for a copy of translation of any order passed by such Board or Officer or of any other document on record in such office.  | Five rupees.  |
|     | (f) Application to a Forest Officer by a forest contractor for extension of the period of lease -  |               |
|     | (i) if the value of the subject-matter of the lease is Rs. 15,000 or less;   | Fifty rupees. |
|     | (ii) if such value exceeds Rs. 15,000 for every Rs. 5,000 or part thereof in excess of Rs. 15,000.   | Ten rupees.   |
|     | (g) Application for attestation of private documents intended to be used outside India.  | Five rupees.  |
|     | (h) Application for lapsed deposit presented after six months after the date on which the amount lapsed to the Government -  |               |
|     | (i) when the amount of deposit does not exceed Rs. 500.  | Five rupees.  |
|     | (ii) when it exceeds Rs. 500 but does not exceed Rs. 5,000. Ten rupees.  |               |
|     | (iii) when it exceeds Rs. 5,000. Twenty rupees.  |               |
|     | (i) Application or petition presented to the Government and not otherwise provided for -   | Five rupees.  |



- (i) which involves the exercise or non-exercise of power conferred by law or rule having the force of law.
- (ii) in other cases Ten rupees.
- (j) Application or petition presented to the Government or the Appropriate Authority specified in the notification under sub-section (1) of section 4 of the Tamil Nadu Board of Revenue Abolition Act, 1980 or Chief Executive Authority and not otherwise provided for. Five rupees.
- (k) Application or petition not falling under clause (i) or (j) and presented to a public officer or in a public office and not otherwise provided for. Five rupees.
11. (a) Application or petition presented to any Court for copy or translation of any judgement, decree or any proceeding of or order passed by such Court or of any other document on record in such Court. One rupee.
- (b) Application or petition 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 Cause Court 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 Rs. 500 or for appointment of receiver. Two rupees.
- (c) Application to any Court that records may be called from another Court, when the Court grants the application and is of opinion that transmission of such records involves the use of the post. Two rupees.
- (d) Application for permission to deposit revenue or rent either in the office of the collector or in the Court. Two rupees.
- (e) Application or petition presented to a Court for determination of the amount of compensation to be paid by a landlord to his tenant. Five rupees.
- (f) A written complaint or charge of any offence presented to any Criminal Court and an oral complaint of any such offence reduced to writing under the Code of Criminal Procedure, 1973. Five rupees.
- (g) Application or petition presented to any Court, or to any Magistrate in his executive capacity and not otherwise provided for in this Act. Two rupees.
- (h) Application for arrest or attachment before judgement or for temporary injunction -
- (i) when presented to a Civil Court or Revenue Court other than the High Court in relation to any suit or proceeding -
- (1) if the value of the subject-matter is less than Rs. 30,000; Five rupees.
- (2) if such value is Rs. 30,000 or above Ten rupees.
- (ii) when presented to the High Court. Twenty rupees.

(i) Application or petition under section 47 and order XXI, Rules 58 and 60 of the Code of Civil Procedure, 1908-	
(i) when filed in any Court other than High Court;	Five rupees.
(ii) when filed in the High Court	Twenty rupees.
(j) Application or petition under section 34, 72, 73 and 74 of the Indian Trusts Act, 1882.	Twenty five rupees.
(k) (i) Application for probate or letters of administration to have effect throughout India.	One hundred rupees.
(ii) Application for probate or letters of administration not falling under clause (i) -	
(1) if the value of the estate does not exceed Rs. 30,000	Ten rupees.
(2) if, such value exceeds Rs. 30,000 but does not exceed Rs. 1,00,000.	Thirty rupees.
(3) if such value exceeds Rs. 1,00,000.	Fifty rupees.
Provided that if a caveat is entered and the application is registered as a suit, one-half the scale of fee prescribed in Article 1 of Schedule I on the market value of the estate less the fee already paid on the application shall be levied.	
(1) Original petitions not otherwise provided for when filed in -	
(i) a District Munsif's Court	
(1) under the Tamil Nadu Village Courts Act, 1888;	Five rupees.
(2) in other cases.	Ten rupees.
(ii) the City Civil Court, Chennai, a Sub-Court or a District Court;	Twenty five rupees.
(iii) the High Court.	Fifty rupees.
	One per cent of the value of the subject-matter, subject to a maximum of rupees five thousand.
(m) Application under the Arbitration and Conciliation Act, 1996.	
(n) Application to the High Court under section 96 of the Code of Criminal Procedure, 1973.	One hundred rupees.
(o) Revision petition presented to the High Court under section 115 of the Code of Civil Procedure, 1908, or under section 25 of the Provincial Small Cause Courts Act, 1887 or under the provisions of any other Act, arising out of a suit or proceeding-	
(i) if the value of the suit or proceeding to which the order sought to be revised does not exceed Rs. 30,000;	Fifty rupees.
(ii) if such value exceeds Rs. 30,000 but does not exceed Rs. 3,00,000;	One hundred rupees.

	(iii) if such value exceeds Rs. 3,00, 000;rupees.	Two hundred
	(p) Revision petition presented to a DistrictCourt-	
	(i) under section 25 of the Provincial SmallCause Courts Act, 1887.	Twenty five rupees.
	(ii) in other cases.	Fifty rupees.
	(q) Petition under section 391,439 and 522 ofthe Companies Act, 1956, in connection with the winding up of acompany.	One thousand rupees.
	(r) Petition to the High Court under Article 226of the Constitution for a writ other than the writ of HabeasCorpus or a petition under Article 227 of the Constitution.	Two hundred rupees.
	(s) Application or petition presented to theHigh Court and not otherwise specifically provided for.	Ten rupees.
	(t) Election petition questioning the electionof a person in respect of -	
	(i) the office of member of a Panchayat:	Fifty rupees.
	(ii) the office of President or Vice-presidentof a Panchayat;	One hundred Rupees.
	(iii) the office of a member of the MunicipalCorporation constituted under any law for the time being in forceor of member of a Municipal Councillor a Panchayat Union Council;	One hundred Rupees.
	(iv) the office of Mayor or Deputy Mayor of theMunicipal Corporation constituted under any law for the timebeing in force or of Chairman or Vice-Chairman of a MunicipalCouncillor a Panchayat Union Council.	Five hundred rupees.
12.	Application for leave to sue as an indigentperson	Five rupees.
13.	Application for leave to appeal as an indigentperson	Five rupees.
14.	(i) Bail bond or other instrument of obligationgiven in pursuance of an order made by a Court or Magistrateunder any section of the Code of Criminal Procedure, 1973, or theCode of Civil Procedure, 1908 and not otherwise provided for inthis Act;	Five rupees.
	(ii) Other interlocutory applications underother instruments or obligations given in pursuance of an ordermade by a Court under any section of Code of Criminal Procedure,1973.	Two rupees.
15.	Every copy of power of attorney when filed inany suit or proceeding.	Five rupees.
16.	Mukhtarnaina, Vakalatnama or any paper signed byan advocate signifying or intimating that he is retained for aparty, when presented to', -	
	(i) any court other than the High Court, to anyCollector or Magistrate or other executive officer;	Five rupees.
	(ii) the Appropriate Authority specified in thenotification under sub-section (1) of section 4 of the Tamil NaduBoard of Revenue	Five rupees.

	Abolition Act, 1980 or a Chief Executive Authority;	
	(iii) the High Court;	Ten rupees.
	(iv) the Government.	Ten rupees.
17.	Agreement in writing stating a question for the opinion of the Court under the Code of Civil Procedure, 1908 -	
	(a) when presented to a District Munsif's Court or the City Civil Court of Chennai or Sub-Court, -	
	(i) where the value of the subject-matter does not exceed Rs. 30,000	Fifty rupees.
	(ii) where the value of the subject-matter exceeds Rs. 30,000.	One hundred rupees.
	(b) in other courts.	Two hundred rupees.
18.	Caveat. -	
	(i) In the High Court;	Twenty rupees.
	(ii) In other Courts;	Ten rupees.
19.	For each memorandum of appearance in Criminal Courts. -	
	(i) When filed in any court other than the Sessions Court and the High Court;	Two rupees.
	(ii) When filed in a Sessions Court;	Three rupees.
	(iii) When filed in the High Court;	Five rupees.
20	For any complaint under section 138 of the Negotiable Instruments Act, 1881.	Twenty five rupees for every rupees fifty thousand subject to a maximum of one thousand rupees.

### III

## Part I – (See section 55)

Form of valuation (to be used with such modification, if any, as may be necessary) of Estate In the Court of Re: Probate of the Will of of the Estate of (or administration), deceased.

**1. I (A.B.) solemnly affirm/ make oath and say that I am the executor (or one of the executors or one of the next-or-kin) of . deceased, and that I have truly set forth in Annexure A to this Form of valuation all the estate of which the above named deceased died possessed or to which he was entitled at the time of his death, and which has come, or is likely to come, to my hands.**

**2. I further say that I have also truly set forth in Annexure Ball the items I am by law allowed to deduct.**

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

[is] [This form to be used where the application is made after one year from the date of the death.]

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

(Signed).....A.B.Annexure - AValuation of the Movable and Immovable Property of Deceased.

Cash in hand and at the bank, household goods, wearing apparel, books, plate, jewels, etc. (State Rs. estimated value according to best of Executors or Administrators belief) P.

Property in Government securities transferable at the Public Debt Office.

(State description and value on the date of the death of the deceased or on the date of the application, as the case may be).

Immovable property, consisting of (State description and market value on the date of the death of the deceased or on the date of the application, as the case may be.)

Leasehold property (If the deceased held any leases for years determinate, state the period of the lease and the estimated amount of rent inserting separately arrears due on the date of death or on the date of the [ application, as the case may be.)

Property in public companies (State the particulars and the value calculated at the price on the date of the death or on the date of the application, as the case may be.)

Policies of insurance upon life, money out on mortgages and, other securities, such as bonds, bills, notes and other securities for money. (State the amount of tire whole on the date of the death or on the date of the application, as the case may be.)

Debts (Other than bad debts.

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 items shown in Annexure B in the manner provided in sub-section (2) of section 56.

Net value of the Estate

Annexure-B

## **of Debts, Etc.**

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

Rs.  
P.

Amount of expenses connected with funeral rites and ceremonies.

Amount of mortgage incumbrances

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

Other property not subject to due

Total

Part - II Amended form of Valuation of Estate(See sections 61 and 63)In the Court of.....Re:  
Probate of the will of. (or Administration of the Estate of. Deceased.

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

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

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

**4. I have now truly set forth in Annexure A to this amended Form of Valuation all the estate of the deceased at the date of.....his death .....Which has come or the application for probate (or letters of administration).....is likely to come to my hands.**

**5. I further have not truly set forth in Annexure B all the items which I am by law allowed to deduct.**

**6. I further declare that the said estate, Exclusive only of the last-mentioned items, at the date of the death of the deceased was under the value of this application is**

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

(Signed)A.B.....Annexure AAmended Valuation of the Estate of Deceased

Valuation on which court-fee was paid	Increase	Decrease	Valuation as now amended
(1)	(2)	(3)	(4)

Total

Deduct items shown in Annexure B in the manner provided in sub-section (2) of section 56.....Amended net value of estate.....Annexure BAMended Schedule of Debts, Etc.

Valuation on which court-fee was paid	Increase	Decrease	Valuation as now amended
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(1)

(2)

(3)

(4)

Total