

The Courts Fees Act, 1870

MADHYA PRADESH

India

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Act 7 of 1870

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The Courts Fees Act, 1870 Central Act 7 of 1870 (As amended in its application to the State of Madhya Pradesh)

Chapter I Preliminary

1. Short title.

- This Act may be called The Court Fees Act, 1870. Extent of Act. - It extends to the whole of India. Commencement of Act. - And it shall come into force on first day of April, 1870.

1A. Definition of Appropriate Government.

- In this Act "the Appropriate Government" means, in relation to fees or stamps relating to documents presented or to be presented before any officer serving under the Central Government, that Government, and in relation to any other fees or stamps, the State Government.

1B. [Definition of Memorandum of cross-objection. [Inserted by Section 2 of C.P. and Berar Act No. 9 of 1941.]

- In this Act, unless there is anything repugnant in the subject or context 'memorandum of appeal' shall include 'memorandum of cross objection' [and 'suit' shall include an appeal from a decree].]

2.

Deleted.

Chapter II

Fees in the High Courts and the Courts of Small Causes at the Presidency Towns

3. Levy of fees in High Courts on their original sides. Levy of fees in Presidency Small Cause Courts.

- The fees payable for the time being to the clerks and officers (other than the Sheriffs and attorneys) of the High Courts other than those of Kerala, Mysore and Rajasthan; or chargeable in each of such Courts under No. 11 of the first and Nos. 7, 12, 14, 20 and 21 of the second Schedule to this Act annexed; and the fees for the time being chargeable in the Courts of Small Causes at the Presidency towns, and their several offices, shall be collected in manner hereinafter appearing.

4. Fees on documents filed, etc., in High Courts in their extraordinary jurisdiction; in their appellate jurisdiction; as Courts of reference and revision.

- No document of any of the kinds specified in the first or second schedule to this Act annexed, as chargeable with fees, shall be filed, exhibited or recorded in, or shall be received or furnished by, any of the said High Courts in any case coming before such Court in the exercise of its extraordinary original civil jurisdiction; or in the exercise of its extraordinary original criminal jurisdiction; or in the exercise of its jurisdiction as regards appeals from the judgements (other than judgements passed in the exercise of the ordinary original civil jurisdiction of the Court) of one or more judges of the said Court, or of a division Court; or in the exercise of its jurisdiction as regards appeals from the Courts subject to its superintendence; or in the exercise of its jurisdiction as a Court of reference or revision; unless in respect of such document there be paid a fee of an amount not less than that indicated by either of the said schedules as the proper fee for such document.

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

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

Chapter III

Fees in Other Courts and in Public Offices

6. Fees on documents tiled, etc. in Mufassil Courts or in public offices.

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

7. Computation of fees payable in certain suits.

- The amount of fee payable under this Act in the suits next hereinafter mentioned shall be computed as follows-(i)for money. - in suits for money (including suits for damages or compensation, or arrears of maintenance, of annuities, or of the other sums payable periodically)-according to the amount claimed :(ii)for maintenance and annuities. - in suits for maintenance and annuities or other sums payable periodically according to the value of the subject matter of the suit, and such value shall be deemed to be ten times the amount claimed to be payable for one year;(iii)for movable property having a market value. - in suits for movable property other than money, where the subject matter has a market value according to such value at the date of presenting the plaint:(iv)In suits. -(a)for movable property of no market value. - for movable property where the subject matter has no market value, as, for instance, in the case of documents relating to title,(b)[Omitted] [Omitted by M.P. Act No. 9 of 1953.](c)for a declaratory decree and consequential relief. - to obtain a declaratory decree or order, where consequential relief is prayed,(d)for an injunction. - to obtain an injunction.(e)for easements. - for a right to some benefit (not herein otherwise provided for) to arise out of land, and(e)for accounts. - for accounts-according to the amount at which the relief sought is valued in the plaint or memorandum of appeal with a minimum fee of [forty rupees] [Substituted by Section 3 (i) of M.P. Act No. 12 of 1997 (w.e.f. 14-1997).].In all such suits the plaintiff shall state the amount at which he values the relief sought.(v)[for possession of lands, houses and gardens. [Substituted by M.P. Act No. 4 of 1976.] - in suits for possession of lands, houses and gardens, according to the value of the subject matter; and such value shall be deemed to be where subject matter is land, and(a)such land is assessed to land revenue or land revenue is payable in respect of such land twenty times and land revenue so assessed or so payable;(b)such land forms a part of land which is assessed to land revenue or in respect of which land revenue is payable twenty times of the land revenue proportionately worked out for such part of land;(c)such land is not assessed to land revenue-twenty times of the land revenue worked out at the rate of [Five rupees Per acre].](vi)to enforce a right of pre-emption. - [in suits to enforce a right of pre-emption, according to the value of the subject-matter as specified in the document furnishing the cause of action for such right, and where there is no such document or where the plaintiff claims to pre-empt for a fair consideration, on the value of the subject-matter as stated in the plaint : [Substituted by M.P. Act No. 9 of 1953.]Provided that where the value of the subject matter determined by the Court exceeds the value stated in the plaint, the decree shall not be

executed until the difference, between the fee actually paid and the fee which would have been payable on the value of the subject-matter as determined by the Court, shall have been paid.][(vi-a) in suits for partition. [Inserted by M.P. Act No. 9 of 1953.] -(a)according to one half of the value of the plaintiffs share of the property; and(b)according to the full value of such share if on the date of presenting the plaint the plaintiff is out of possession of the property of which he claims to be a co-parcener or co-owner, and his claim to be a co-parcener or co-owner on such date is denied.][* * *] [Omitted by M.P. Act No. 4 of 1976.](vii)for interest of assignee of land revenue. - In suits for the interest of an assignee of land revenue-fifteen times his net profits as such for the year next before the date of presenting the plaint;(viii)to set aside an attachment. - In suits to set aside an attachment of land or of an interest in land or revenue- according to the amount for which the land or interest was attached :Provided that, where such amount exceeds the value of the land or interest, the amount of fee shall be computed as if the suit were for the possession of such land or interest;(ix)to redeem. -(a)[in suits against a mortgagee for the recovery of the property mortgaged,- [Substituted by C.P. Act No. 16 of 1935.]according to the principal money expressed to be secured by the instrument of mortgage and(b)in suits by a mortgagee to foreclose the mortgage, or where the mortgage is made by conditional sale, to have the sale declared absolute,-according to the amount claimed as due at the date of presenting the plaint;](x)for specific performance. - in suits for specific performance-(a)of a contract of sale-according to the amount of the consideration;(b)of a contract of mortgage-according to the amount agreed to be secured;(c)of a contract of lease-according to the aggregate amount of the fine or premium (if any) and of the rent agreed to be paid during the first year of the term;(d)of an award-according to the amount or value of the property in dispute;(xi)between landlord and tenant. - in the following suits between landlord and tenant-(a)for the delivery by a tenant of the counter part of a lease,(b)to enhance the rent of a tenant having a right of occupancy,(c)for the delivery by a landlord of a lease,(cc)for the recovery of immovable property from a tenant, including a tenant holding over after the determination of a tenancy,(d)to contest a notice of ejection,(e)to recover the occupancy of immovable property from which a tenant has been illegally ejected by the landlord, and(f)for abatement of rent-according to the amount of the rent of the immovable property to which the suit refers, payable for the year next before the date of presenting the plaint.

8. Fee on memorandum of appeal against order relating to compensation.

- The amount of fee payable under this Act on a memorandum of appeal against an order relating to compensation under any Act for the time being in force for the acquisition of land for public purposes, shall be computed according to the difference between the amount awarded and the amount claimed by the appellant.

9. Power to ascertain net profits or market value.

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

10. Procedure where net profits or market value wrongly estimated.

- (i) If in the result of any such investigation the Court finds that the net profits or market value have or has been wrongly estimated, the Court, if the estimation has been excessive, may in its discretion refund the excess paid as such fee, but if the estimation has been insufficient, the Court shall require the plaintiff to pay so much additional fee as would have been payable had the said market value or net profits been rightly estimated. (ii) In such cases the suit shall be stayed until the additional fee is paid. If the additional fee is not paid within such time as the Court shall fix, the suit shall be dismissed.

11. Procedure in suits for mesne profits or account when amount decreed exceeds amount claimed.

- In suits for mesne profits or for immovable property and mesne profits or for an account, if the profits or amount decreed are or is in excess of the profits claimed or the amount at which the plaintiff valued the relief sought, the decree shall not be executed until the difference between the fee actually paid and the fee which would have been payable had the suit comprised the whole of the profits or amount so decreed shall have been paid to the proper officer. Where the amount of mesne profits is left to be ascertained in the course of the execution of the decree, if the profits so ascertained exceed the profits claimed, the further execution of the decree shall be stayed until the difference between the fee actually paid and the fee which would have been payable had the suit comprised the whole of the profits so ascertained is paid. If the additional fee is not paid within such time as the Court shall fix, the suit shall be dismissed.

12. Decision of questions as to valuation.

- (i) Every question relating to valuation for the purpose of determining the amount of any fee chargeable under this chapter on a plaint or memorandum of appeal, shall be decided by the Court in which such plaint or memorandum, as the case may be, is filed, and such decision shall be final as between the parties to the suit. (ii) But whenever any such suit comes before a Court of appeal, reference or revision, if such Court considers that the said question has been wrongly decided to the detriment of the revenue, it shall require the party by whom such fee has been paid to pay so much additional fee as would have been payable had the question been rightly decided, and the provisions of Section 10, paragraph (ii), shall apply.

13. Refund of fee paid on memorandum of appeal.

- If an appeal or plaint, which has been rejected by the Lower Court on any of the grounds mentioned in the Code of Civil Procedure, is ordered to be received or if a suit is remanded in appeal, on any of the grounds mentioned in Section 35 [Order 41, Rule 23 of the present Code] of the same Code, for a second decision by the lower Court, [the Appellate Court shall grant to the appellant a certificate, authorising him to receive back from the Collector or by way of electronic transfer in such manner as may be prescribed, the full amount of fee paid on the memorandum of

appeal:] [Substituted 'the Appellate Court shall grant to the appellant a certificate, authorising him to receive back from the Collector the full amount of fee paid on the memorandum of appeal' by Act No. 27 of 2017, dated 1.9.2017.] Provided that if, in the case of a remand in appeal, the order of remand shall not cover the whole of the subject matter of the suit, the certificate so granted shall not authorise the appellant to receive back more than so much fee as would have been originally payable on the part or parts of such subject- matter in respect whereof the suit has been remanded.

14. [Refund of fee on application for review of judgement. [Substituted by M.P. Act No. 17 of 1978.]

- Where an application for a review of judgement is presented on or after thirtieth day from the date of the decree, the Court, unless the delay was caused by the applicant's laches, may, in its discretion, [grant him a certificate authorising him to receive back from the Collector or by way of electronic transfer in such manner as may be prescribed, so much of the fee paid on the application as exceeds the fee which would have been payable had it been presented before such day.]

15. Refund where Court reverses or modifies its former decision on ground of mistake.

- Where an application for a review of judgement is admitted, and where, on the rehearing, the Court reverses or modifies its former decision on the ground of mistake in law or fact, [the applicant shall be entitled to certificate from the Court authorising him to receive back from the Collector or by way of electronic transfer in such manner as may be prescribed, so much of the fee paid on the application as exceeds the fee payable on any other application to such Court under the second schedule to this Act, No. 1, clause (b) or clause (e) or clause (f):] [Substituted 'the applicant shall be entitled to certificate from the Court authorising him to receive back from the Collector so much of the fee paid on the application as exceeds the fee payable on any other application to such Court under the second schedule to this Act, No. 1, clause (b) or clause (d).' by Act No. 27 of 2017, dated 1.9.2017.] But nothing in the former part of this section shall entitle the applicant to such certificate where the reversal or modification is due, wholly or in part, to fresh evidence which might have been produced at the original hearing.

16. [Refund of fee. [Inserted by Central Act No. 46 of 1999, w.e.f. 1-7-2002.]

- Where the Court refers the parties to the suit to any of the mode of settlement of dispute referred to in Section 89 of the Code of Civil Procedure, 1908 (5 of 1908) [the plaintiff shall be entitled to a certificate from the Court authorizing him to receive back from the Collector or by way electronic transfer in such manner as may be prescribed, the full amount of the fee paid in respect of such plaint.]

17. Multifarious suits.

- [(1) In any suit in which two or more separate and distinct causes of action are joined and separate and distinct reliefs are sought in respect of each, the plaint shall be chargeable with the aggregate amount of the fees with which the plaints would be chargeable under this Act if separate suits were instituted in respect of each such cause of action: Provided that nothing in this sub-section shall be deemed to effect any power conferred by or under the Code of Civil Procedure, 1908 (5 of 1908) to order separate trials. (2) Where more reliefs than one based on the same cause of action are sought jointly in any suit, the plaint shall be chargeable with the aggregate amount of the fees with which the plaints would be chargeable under this Act if separate suits were instituted in respect of each such relief: Provided that if a relief is sought only as ancillary to the main relief the plaint shall be chargeable only in respect of the main relief. (3) 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 largest of the fees with which the plaints would be chargeable under this Act if separate suits were instituted in respect of each such relief. (4) The provisions of this section shall apply mutatis mutandis to appeals and cross objections.] [Substituted by C.P. and Berar Act No. 9 of 1941.]

18. Written Examinations of complainants.

- When the first or only examination of a person who complains of the offence of wrongful confinement or of wrongful restraint, or of any offence other than an offence for which Police Officers may arrest without a warrant, and who has not already presented a petition on which a fee has been levied under this Act, is reduced to writing under the provisions of the Code of Criminal Procedure, the complainant shall pay a fee of [two rupees] [Substituted by Section 4 of M.P. Act No. 12 of 1997 (w.e.f. 1-4-1997).], unless the Court thinks fit to remit such payment.

19. Exemption of certain documents.

- Nothing contained in this Act shall render the following documents chargeable with any fee- (i) Power-of-attorney to institute or defend a suit when executed by a member of any of the Armed Forces of the Union not in civil employment. (ii) Omitted. (iii) Written statements called for by the Court after the first hearing of a suit. (iv) Omitted. (v) Plaints in suits tried by village Munsifs in the Presidency of Fort St. George. (vi) Plaints and processes in suits before District Panchayat in the same Presidency. (vii) Plaints in suits before Collectors under Madras Regulation 12 of 1816. (viii) Probate of a will, letters of administration, and, save as regards debts and securities, a certificate under Bombay Regulation 8 of 1827, where the amount or value of the property in respect of which the probate or letters or certificate shall be granted does not exceed one thousand rupees. (ix) Application or petition to a Collector or other officer making a settlement of land-revenue, or to a Board of Revenue or a Commissioner of Revenue, relating to matters connected with the assessment of land or the ascertainment of rights thereto or interests therein, if presented previous to the final confirmation of such settlement. (x) Application relating to a supply for irrigation of water belonging to Government. (xi) Application for leave to extend cultivation, or to relinquish land, when presented to an officer of land-revenue by a person holding, under direct engagement with Government, land of which the revenue is settled, but not

permanently.(xii)Application for service of notice of relinquishment of land or of enhancement of rent.(xiii)Written authority to an agent to distrain.(xiv)First application (other than a petition containing a criminal charge or information) for the summons of a witness or other person to attend either to give evidence or to produce a document or in respect of the production or filing of an exhibit not being an affidavit made for the immediate purpose of being produced in Court.(xv)Bail bonds in criminal cases, recognizances to prosecute or to give evidence, and recognizances for personal appearance or otherwise.(xvi)Petition, application, charge or information respecting any offence when presented, made or laid to or before a police officer, or to or before the Heads of Villages or the Village police in the territories respectively subject to the Governors in Council of Madras and Bombay.(xvii)Petition by a prisoner, or other person in duress or under restraint of any Court or its officers.(xviii)Complaint of a public servants (as defined in the Indian Penal Code (45 of 1860) a municipal officer, or an officer or servant or a Railway Company.(xix)Application for permission to cut timber in Government forests, or otherwise relating to such forest.(xx)Application for the payment of money due by Government to the applicant.(xxi)Petition of appeal against the Chaukidari assessment under Act No. 20 of 1856, or against any municipal tax.(xxii)Application for compensation under any law for the time being in force relating to the acquisition of property for public purposes.(xxiii)Petitions presented to the Special Commissioner appointed under Bengal Act No. 2 of 1869 (to ascertain, regulate and record certain tenures in Chotta Nagpur).(xxiv)Petitions under the Indian Christian Marriage Act, 1872 (15 of 1872), Sections 45 and 48.

Chapter III

A Probates, Letters of Administration and Certificates of Administration

19A. Relief where too high a Court fee has been paid.

- Where any person on applying for the probate of a will or letters of administration has estimated the property of the deceased to be of greater value than the same has afterwards proved to be, and has consequently paid too high a Court-fee thereon, if, within six months after the true value of the property has been ascertained, such person produces the probate or letters to the Chief Controlling Revenue-authority for the local area in which the probate or letters has or have been granted, and delivers to such Authority a particular inventory and valuation of the property of the deceased, verified by affidavit or affirmation, and if such Authority is satisfied that a greater fee was paid on the probate or letters than the law required, the said Authority may-(a)cancel the stamp on the probate or letters if such stamp has not been already cancelled;(b)substitute another stamp for denoting the Court-fee which should have been paid thereon; and(c)make an allowance for the difference between them as in the case of spoiled stamps, or repay the same in money, at his discretion.

19B. Relief where debts due from a deceased person have been paid out of his estate.

- Whenever it is proved to the satisfaction of such Authority that an executor or administrator has

paid debts due from the deceased to such an amount as, being deducted out of the amount or value of the estate, reduces the same to a sum which, if it had been the whole gross amount or value of the estate, would have occasioned a less Court-fee to be paid on the probate or letters of administration granted in respect of such estate than has been actually paid thereon under this Act, such Authority may return the difference, provided the same be claimed within three years after the date of such probate or letters. But when, by reason of any legal proceeding, the debts due from the deceased have not been ascertained and paid, or his effects have not been recovered and made available, and in consequence thereof the executor or administrator is prevented from claiming the return of such difference within the said term of three years, the said Authority may allow such further time for making the claim as may appear to be reasonable under the circumstances.

19C. Relief in case of several grants.

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

19D. Probates declared valid as to trust property though not covered by Court-fee.

- The probate of the will or the letters of administration of the effects of any person deceased heretofore or hereafter granted shall be deemed valid and available by his executors or administrators for recovering, transferring or assigning any movable or immovable property whereof or whereto the deceased was possessed or entitled, either wholly or partially as a trustee, notwithstanding the amount or value of such property is not included in the amount or value of the estate in respect of which a Court-fee was paid on such probate or letters of administration.

19E. Provision for case where too low a Court-fee has been paid on probates, etc.

- Where any person on applying for probate or letters of administration has estimated the estate of the deceased to be of less value than the same has afterwards proved to be and has in consequence paid too low a Court fee thereon, the Chief Controlling Revenue Authority for the local area in which the probate or letters has or have been granted may, on the value of the estate of the deceased being verified by affidavit or affirmation, cause the probate or letters of administration to be duly stamped on payment of the full Court-fee which ought to have been originally paid thereon in respect of such value and of the further penalty, if the probate or letters is or are produced within one year from the date of grant, of five times, or, if it or they is or are produced after one year from such date, of twenty times, such proper Court fee without any deduction of the Court-fee originally paid on such probate

or letters :Provided that, if the application be made within six months after the ascertainment of the true value of the estate and the discovery that too low a Court-fee was at first paid on the probate or letters, and if the said Authority is satisfied that such fee was paid in consequence of a mistake or of its not being known at the time that some particular part of the estate belonged to the deceased and without any intention of fraud or to delay the payment of the proper Court-fee, the said Authority may remit the said penalty, and cause the probate or letters to be duly stamped on payment only of the sum wanting to make up the fee which should have been at first paid thereon.

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

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

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

- Where too low a Court-fee has been paid on any probate or letters of administration in consequence of any mistake, or of its not being known at the time that some particular part of the estate belonged to the deceased, if any executor or administrator acting under such probate or letters does not, within six months after the discovery of the mistake or of any effects not known at the time to have belonged to the deceased, apply to the said Authority and pay what is wanting to make up the Court-fee which ought to have been paid at first on such probate or letters, he shall forfeit the sum of one thousand rupees and also a further sum at the rate of [twenty percent] [Substituted by Section 5 of M.P. Act No. 12 of 1997 (w.e.f. 1-4-1997).] on the amount of the sum wanting to make up the proper court-fee.

19H. Notice of applications for probate or letters of administration to be given to Revenue Authorities and procedure thereon.

(1)Where an application for probate or letters of administration is made to any Court other than a High Court, the Court shall cause notice of the application to be given to the Collector.(2)Where such an application as aforesaid is made to a High Court, the High Court shall cause notice of the application to be given to the Chief Controlling Revenue authority for the local area in which the High Court is situated.(3)The Collector within the local limits of whose revenue jurisdiction, the property of the deceased or any part thereof is, may at any time inspect or cause to be inspected, and take or cause to be taken copies of, the record of any case in which application for probate or letters of administration has been made; and if, on such inspection or otherwise, he is of opinion that the petitioner has under-estimated the value of the property of the deceased, the Collector may, if he thinks fit, require the attendance of the petitioner (either in person or by agent) and take, evidence

and inquire into the matter in such manner as he may think fit, and, if he is still of opinion that the value of the property has been under-estimated, may require the petitioner to amend the valuation.(4)If the petitioner does not amend the valuation to the satisfaction of the Collector, the Collector may move the Court before which the application for probate or letters of administration was made, to hold an inquiry into the true value of the property:Provided that no such motion shall be made after the expiration of six months from the date of the exhibition of the inventory required by Section 277 of the [Indian Succession Act, 1865 (10 of 1865)] [See now the Indian Succession Act, 1925 (39 of 1925).] or, as the case may be, by Section 98 of the Probate and Administration Act, 1881 (5 of 1881).(5)The Court, when so moved as aforesaid, shall hold, or cause to be held, an inquiry accordingly, and shall record a finding as to the true value, as near as may be, at which the property of the deceased should have been estimated. The Collector shall be deemed to be party to the inquiry.(6)For the purposes of any such inquiry, the Court or person authorised by the Court to hold the inquiry may examine the petitioner for probate or letters of administration on oath (whether in person or by Commission), and may take such further evidence as may be produced to prove the true value of the property. The person authorised as aforesaid to hold the inquiry shall return to the Court the evidence taken by him and report the result of the inquiry and such report and the evidence so taken shall be evidence in the proceeding, and the Court may record a finding in accordance with the report, unless it is satisfied that it is erroneous.(7)The finding of the Court recorded under sub-section (5) shall final, but shall not bar the entertainment and disposal by the Chief Controlling Revenue-authority of any application under Section 19-E.(8)The State Government may make rules for the guidance of Collectors in the exercise of the powers conferred by sub-section (3).

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

(1)No order entitling the petitioner to the grant of probate or letters of administration shall be made upon an application for such grant until the petitioner has filed in the Court a valuation of the property in the form set forth in the third schedule, and the Court is satisfied that the fee mentioned in No. 11 of the first schedule has been paid on such valuation.(2)The grant of probate or letters of administration shall not be delayed by reason of any motion made by the Collector under Section 19-H, sub-section (4).

19J. Recovery of penalties, etc.

(1)Any excess fee found to be payable on any inquiry held under Section 19-H, sub-section (6), and any penalty or forfeiture under Section 19-G, may, on the certificate of the Chief Controlling Revenue-authority, be recovered from the executor or administrator as if it were an arrear of land revenue by any Collector.(2)The Chief Controlling Revenue-authority may remit the whole or any part of any such penalty or forfeiture as aforesaid, or any part of any penalty under Section 19-E or of any Court-fee under Section 19-E in excess of the full Court fee which ought to have been paid.

19K. Sections 6 and 28 not to apply , to probates or letters of administration.

- Nothing in Section 6 or Section 28 shall apply to probates or letters of administration.

Chapter IV Process Fees

20. Rules as to cost of Processes.

- The High Court shall, as soon as may be, make rules as to the following matters-(i)the fees chargeable for serving and executing processes issued by such Court in its appellate jurisdiction, and by the other Civil and Revenue Courts established within the local limits of such jurisdiction;(ii)the fees chargeable for serving and executing processes issued by the Criminal Courts established within such limits in the case of offences other than offences for which police officers may arrest without a warrant; and(iii)the remuneration of the peons and all other persons employed by leave of a Court in the service or execution of processes.The High Court may from time to time alter and add to the rules so made.Confirmation and publication of rules. - All such rules, alterations and additions shall, after being confirmed by the State Government be published in the Official Gazette, and shall thereupon have the force of law.Until such rules shall be so made and published, the fees now leviable for serving and executing processes shall continue to be levied, and shall be deemed to be fees leviable under this Act.

21. Tables of process-fees.

- A table in the English and Vernacular languages, showing the fees chargeable for such service and execution, shall be exposed to view in a conspicuous part of each Court.

22. Number of peons in district and subordinate Courts.

- Subject to rules to be made by the High Court and approved by the State Government every District Judge and every Magistrate of a district shall fix, and may from time to time alter, the number of peons necessary to be employed for the service and execution of processes issued out of his Court and each of the Courts subordinate thereto,Number of peons in Mufassal Small Cause Courts. - and for the purposes of this Section, every Court of Small Causes established under [Act No. 11 of 1965] [Now 'The Provincial Small Cause Courts Act, 1887 (9 of 1887)'.] (to consolidate and amend the law relating to Courts of Small Causes beyond the local limits of the ordinary original civil jurisdiction of the High Courts of Judicature) shall be deemed to be subordinate to the Court of the District Judge.

23. Number of peons in Revenue Courts.

- Subject to the rules to be framed by the Chief Controlling Revenue Authority and approved by the State Government every officer performing the functions of a Collector of a district shall fix, and may from time to time alter, the number of peons necessary to be employed for the service and execution of processes issued out of his Court or the Courts subordinate to him.

24.

Omitted.

Chapter V Of the Mode of Levying Fees

25. Collection of fees by stamps.

- All fees referred to in Section 3 or chargeable under this Act shall be collected by [stamps or electronic transfer of payment to State Government in such manner as may be prescribed.] [Substituted 'stamps' by Act No. 27 of 2017, dated 1.9.2017.]

26. Stamps to be impressed or adhesive.

- The stamp used to denote any fee chargeable under this Act shall be impressed or adhesive, or partly impressed and partly adhesive, as the appropriate Government may, by notification in the Official Gazette from time to time direct.

27. Rules for supply, number, renewal and keeping accounts of stamps.

- The appropriate Government may, from time to time, make rules for regulating-(a)[the manner of electronic transfer of payment of Court-fee, and refund thereof;] [Inserted by Act No. 27 of 2017, dated 1.9.2017.](aa)[] [Renumbered '(a)' by Act No. 27 of 2017, dated 1.9.2017.] the supply of stamps to be used under this Act;(b)the number of stamps to be used for denoting any fee chargeable under this Act;(c)the renewal of damaged or spoiled stamps; and(d)the keeping accounts of all stamps used under this Act :Provided that, in the case of stamps used under Section 3 in a High Court, such rules shall be made with the concurrence of the Chief Justice of such Court.All such rules shall be published in the Official Gazette and shall thereupon have the force of law.

28. Stamping documents in advertantly received.

- No document which ought to bear a stamp under this Act shall be of any validity, unless and until it is properly stamped.But, if any such document is through mistake or inadvertance received, filed or used in any Court or office without being properly stamped, the Presiding Judge or the head of

the office, as the case may be, or, in the case of a High court, any Judge of such Court, may, if he thinks fit, order that such document be stamped as he may direct; and, on such document being stamped accordingly, the same and every proceeding relative thereto shall be as valid as if it had been properly stamped in the first instance.

28A. [Recovery of deficit or unpaid court-fees. [Inserted by C.P. and Berar Act No. 9 of 1938.]

(1) If, on examination of the records of a civil, criminal or revenue case which has been disposed of, a public officer finds that the fee payable under the Act or the rules made thereunder on any document filed, exhibited or recorded therein has not been paid or has been insufficiently paid, he shall report the fact to the presiding officer of the Court or to the revenue officer concerned. (2) Such presiding officer or revenue officer, after satisfying himself of the correctness of such report, shall record a provisional finding that the proper fee has not been paid and determine the amount of the fee payable and the person from whom the fee or the difference thereof, if any, shall be recoverable. (3) After recording a finding under sub-section (2), the presiding officer or the revenue officer shall issue a notice to the person referred to in the sub-section to show cause why he should not be ordered to pay the fee determined thereunder, and, if sufficient cause is not shown, the presiding officer or the revenue officer shall confirm the finding and make an order requiring such person to pay the proper fee before a date to be specified in that notice. (4) If such person fails to pay the fee in accordance with the notice issued under sub-section (3), it shall, on the certificate of such presiding officer or revenue officer, be recoverable as an arrear of land revenue.]

29. Amended document.

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

30. Cancellation of stamp.

- No document requiring a stamp under this Act shall be filed or acted upon in any proceeding in any Court or office until the stamp has been cancelled. Such officer as the Court or the head of the office may from time to time appoint shall, on receiving any such document, forthwith effect such cancellation by punching out the 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; [Provided that, where Court-fee is paid by electronic transfer of payment, the officer competent to cancel stamp shall verify the genuineness of the payment and after satisfying himself that the Court-fee is paid, shall lock the entry in the computer and make an endorsement under his signature on the document that the Court-fee is paid and the entry is locked.] [Added by Act No. 27 of 2017, dated 1.9.2017.]

Chapter VI

Miscellaneous

31.

Omitted.

32.

Omitted.

33. Admission in criminal cases of documents for which proper fee has not been paid.

- Whenever the filing or exhibition in a Criminal Court of a document in respect of which the proper fee has not been paid is, in the opinion of the Presiding Judge, necessary to prevent a failure of justice, nothing contained in Section 4 or Section 6 shall be deemed to prohibit such filing or exhibition.

34. Sale of stamps.

(1)The appropriate Government may from time to time make rules for regulating the sale of stamps to be used under this Act, the persons by whom alone such sale is to be conducted, and the duties and remuneration of such persons.(2)All such rules shall be published in the Official Gazette and shall thereupon have the force of law.(3)Any person appointed to sell stamps who disobeys any rule made under this Section, and any person not so appointed who sells or offers for sale any stamp, shall be punished with imprisonment for a term which may extend to six months or with fine which may extend to five hundred rupees, or with both.

35. Power to reduce or remit fees.

- The appropriate Government may, from time to time by notification in the Official Gazette, reduce or remit, in the whole or in any part of the territories under its administration all or any of the fees mentioned in the first and second schedules to this Act annexed, and may in like manner cancel or vary such order.

36. Saving of fees to certain Officers of High Courts.

- Nothing in Chapters II and V of this Act applies to the Commission payable to the Accountant General of the High Court at Fort William, or to the fees which any officer of a High Court is allowed to receive in addition to a fixed salary.

I

(As amended by M.P. Act 12 of 1997, w.e.f. 1-4-1997) Ad Valorem Fees

Number	Proper Fee
1. [****] [Omitted by M.P. Act 12 of 1966.]	
1-A. Complaint, written Statement, pleading a set-off or counterclaim or memorandum of appeal (not otherwise provided for in this Act) presented to any Civil or Revenue Court except those mentioned in Section 3.	When the amount or value of the subject matter in dispute does not exceed ten thousand rupees. Ten percent subject to a minimum of one rupee.
	When such amount or value exceeds ten thousand rupees but does not exceed five lacs rupees. One thousand rupees plus twelve percent on the amount or value in excess of ten thousand rupees.
	When such amount or value exceeds five lacs rupees but does not exceed ten lacs rupees: Fifty nine thousand and eight hundred rupees plus six percent of the amount or value in excess of five lacs rupees.
	When such amount or value exceeds ten lacs rupees: Eighty nine thousand eight hundred rupees plus three percent of the amount or value in excess of ten lacs rupees.
	Provided that minimum fee leviable on a memorandum of appeal shall be five rupees.
2. [Complaint in a suit for possession under the Specific Relief Act, 1877 (1 of 1877), Section 9. [Substituted by C.P. and Berar Act 16 of 1935.]	A fee of one half the amount prescribed in the, foregoing scale.]
3. Omitted.	
4. [Application for review of judgement if presented on or after the thirtieth day from the date of decree. [Substituted by	The fee leviable on the complaint or memorandum of appeal.

M.P. Act No. 17 of 1978.]

5. Application for review of judgement if presented before the thirtieth day from the date of decree.

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

6. 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, other than a High Court or by any other authority-

(a) If the amount or value of the subject matter is fifty or less than fifty rupees.

Two rupees

(b) If such amount or value exceeds fifty rupees.

Five rupees

When such decree or order is made by a High Court.

Ten rupees

7. Copy of a decree or order having the force of a decree.

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

(a) If the amount or value of the subject matter of the suit wherein such decree or order is made is fifty or less than fifty rupees.

Two rupees

(b) If such amount or value exceeds fifty rupees.

Five rupees

When such decree or order is made by a High Court.

Ten rupees

8. Copy of any document liable to stamp duty under the Indian Stamp Act, 1899 (2 of 1899), when left by any party to a suit or proceeding in place of the

(a) When the stamp duty chargeable on the original does not exceed fifty paise.

The amount of the duty chargeable on the original.

original withdrawn.

(b) In any other case. Two 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 Civil or Criminal or Revenue Court or office or from the office of any chief officer charged with the executive administration of a Division.

For every three hundred and sixty words or fraction of three hundred and sixty words. Two rupees

10. Deleted.

11. Probate of a Will or letters of administration with or without will annexed.

When the amount or the value of the property in respect of which the grant of probate or letters is made, exceeds one thousand rupees but does not exceed twenty five thousand rupees. 3 percentum on such amount

When such amount or value exceeds twenty five thousand rupees but does not exceed fifty thousand rupees. Seven hundred and fifty rupees plus four percentum on the amount or value in excess of twenty five thousand rupees.

When such amount or value exceeds fifty thousand rupees but does not exceed five lacs rupees. One thousand seven hundred and fifty rupees plus five percentum on the amount or value in excess of fifty thousand rupees.

When such amount or value exceeds five lacs rupees. Twenty four thousand two hundred and fifty rupees plus six percentum on the amount or value in excess of Five lacs rupees :

Provided that when after the grant of a certificate under Part X of the Indian Succession Act, 1925 (XXXIX of 1925) in respect of any property included in an estate a grant of probate or letters of administration is made in respect of the same estate the fee payable in

		respect of the latter grant shall be reduced by the amount of the fee paid in respect of the former.
12. [Certificate under Part X of the Indian Succession Act, 1925 (XXXIX of 1925).	When the total amount or value of debts on securities specified in the certificate under Section 374 of the Act, exceeds one thousand rupees but does not exceed twenty five thousand rupees.	3 percentum on such amount or value and 5 percentum on the amount or value of any debt or security to which the certificate is extended under Section 376 of the Act.
	When such amount or value exceeds twenty five thousand rupees but does not exceed fifty thousand rupees.	Seven hundred and fifty rupees plus four percentum on the amount or value in excess of twenty five thousand rupees and six percentum on the amount or value of any debt or security to which the certificate is extended under Section 376 of the Act.
	When such amount or value exceeds fifty thousand rupees but does not exceed five lacs rupees.	One thousand seven hundred and fifty rupees plus five percentum on the amount or value in excess of fifty thousand rupees and twelve percentum on the amount or value of any debt or security to which the certificate is extended under Section 376 of the Act.
	When such amount exceeds five lacs rupees.	Twenty four thousand two hundred and fifty rupees plus six percentum on the amount or value in excess of five lacs rupees and twelve percentum on the amount or value of any debt or security to which the certificate is extended under Section 376 of the Act.
12-A. Certificate under the Regulation of the Bombay Code No. 8 of 1827.	(1) As regards debts and Securities.	The same fee as would be payable in respect of a certificate under the Succession Certificate Act, 1889, or in respect of an extension of such a certificate, as the case may be.
	(2) As regards other property in respect of which the certificate is granted-	
	When the amount or value of such property	2 per centum on such amount or value.

exceeds one thousand rupees, but does not exceed ten thousand rupees.

When such amount or value exceeds ten thousand rupees, but does not exceed fifty thousand rupees. Two and one half per centum on such amount or value.

When such amount or value exceeds fifty thousand rupees. Three per centum on such amount or value.

13. Application to the High Court of Punjab for exercise of its jurisdiction under Section 44 of the Punjab Courts Act, 1918 (6 of 1918) or to the Court of the Financial Commissioner of Punjab for the exercise of its revisional jurisdiction under Section 84 of the Punjab Tenancy Act, 1887 (16 of 1887).

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

When such amount or value exceeds twenty five rupees.

The fee leviable on a memorandum or appeal

14. Application to the State Government or to a Forest Officer for the extension of the period of contract where such contract is in respect of sale, purchase or removal of any forest produce.

When the amount or value of the subject matter of the contract is two thousand rupees or less. Ten rupees.

When the value of the subject-matter of the contract exceeds two thousand rupees for every one thousand rupees or part thereof in excess of two thousand rupees.

Three rupees.

15. Omitted.

[Schedule II] [Substituted by M.P. Act No. 12 of 1997.] Fixed Fees

Number	Proper fee
1. Application or petition.	(a) When presented to any officer of the Customs or Excise Two rupees

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

or

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

or

when presented to any Municipal Commissioner under any Act for the time being in force for the conservancy or improvement of any place, if the application or petition relates solely to such conservancy or improvement;

or

when presented to any Civil Court other than a principal Civil Court of original jurisdiction or to any Court of Small Cause constituted under the Provincial Small Cause Courts Act, 1887 (9 of 1887), or to a Collector or other officer of revenue in relation to any suit or case in which the amount or value of the subject matter is less than fifty rupees;

or

when presented to any Civil, Criminal or Revenue Court, or to any Board or Executive Officer for the purpose of obtaining a copy or translation of any judgement, decree or order

	passed by such Court, Board or Officer, or of any other document on record in such Court or Officer;	
	or	
	when presented to any officer of the Forest Department not lower in rank than the Divisional Forest Officer and not otherwise provided for in this Act.	Two rupees
(b)	When containing a complaint or charge of any offence other than an offence for which police officers may under the Code of Criminal Procedure, 1898 (5 of 1898) arrest without warrant, and presented to any Criminal Court;	Five rupees
	or	
	for orders of arrest or attachment before judgment or for temporary injunctions;	Ten rupees
	or	
	for compensation for arrest or attachment before judgment or in respect of a temporary injunction obtained on insufficient grounds;	Ten rupees
	or	
	for the appointment of a receiver in a case in which the applicant has no present right of possession of the properties in dispute;	Twenty rupees
	or	
	for setting aside decrees passed ex-parte and for review of orders dismissing suits for default;	Five rupees
	or	
	when presented to a Civil, Criminal or Revenue Court, or to a Collector, or any Revenue Officer having jurisdiction equal	Five rupees

- or subordinate to a Collector, or to any Magistrate in his executive capacity, and not otherwise provided for by this Act;
- or
- to deposit in Court, revenue or rent; Five rupees
- or
- for determination by a Court of the amount of compensation to be paid by landlord to his tenant. Two rupees
- or
- (c) When presented to a Commissioner of Revenue or to any Chief Officer charged with the executive administration of a division, and not otherwise provided for by this Act. Five rupees
- (d) When presented to a Chief Controlling Revenue Authority or Executive Authority not otherwise provided for by this Act. Ten rupees
- (e) When presented to the High Court-
- (i) otherwise than - Ten rupees
- (a) under Article 226 of the Constitution of India;
- (b) under Section 25 of the Provincial Small Cause Courts Act, 1887 (9 of 1887);
- (c) under Section 115 of the Code of Civil Procedure, 1908 (5 of 1908);
- (d) under Section 64 of the Estate Duty Act, 1953 (34 of 1953);
- (e) under Section 27 of the Wealth Tax Act, 1957 (27 of 1957);
- (f) under Section 26 of the Gift Tax Act, 1958 (18 of 1958);
- (g) under Section 256 of the Income Tax Act, 1961 (43 of 1961);

	under Section 44 of the Madhya Pradesh General Sales Tax Act, 1958 (2 of 1959);	
(h)	under Section 45-B (1) of the Banking Companies Act, 1949 (10 of 1949);	
(ii)	under Article 226 of the Constitution of India;	One hundred rupees
(iii)	under Section 25 of the Provincial Small Cause Courts Act, 1887 (9 of 1887);	Fifteen rupees.
(iv)	under Section 115 of the Code of Civil Procedure, 1908 (5 of 1908);	Fifteen rupees.
(v)	under Section 64 of the Estate Duty Act, 1953 (34 of 1953);	One hundred and fifty rupees
(vi)	under Section 27 of the Wealth Tax Act, 1957 (27 of 1957);	one hundred and fifty rupees
(vii)	under Section 26 of the Gift Tax Act, 1958 (18 of 1958);	one hundred and fifty rupees
(viii)	under Section 256 of the Income Tax Act, 1961 (43 of 1961);	one hundred and fifty
(ix)	under Section 44 of the Madhya Pradesh General Sales Tax Act, 1958 (2 of 1959);	Sixty rupees
(x)	under Section 45-B (1) of the Banking Companies Act, 1949 (10 of 1949) in respect of any claim, counter-claim or set-off-	
(a)	when the amount or value does not exceed two thousand and five hundred rupees;	Forty rupees.
(b)	when the amount or value exceeds two thousand and five hundred rupees, but does not exceed ten thousand rupees;	Eighty rupees
(c)	when the amount or value exceeds ten thousand rupees.	One hundred and fifty rupees.
(f)	When presented to the High Court by way of appeal or revision-	
(i)	otherwise then-	Fifteen rupees.

		under Section 25 of the Provincial Small Cause Courts Act, 1887 (9 of 1887);	
		under Section 115 of the Code of Civil Procedure, 1908 (5 of 1908);	
		under Section 45-B (2) of the Banking Companies Act, 1949 (10 of 1949);	
		under Section 45-B (2) of the Banking Companies Act, 1949 (10 of 1949);	
		when the amount or value does not exceed two thousand & five hundred rupees.	One hundred rupees
		when the amount or value exceeds two thousand and five hundred rupees but does not exceed ten thousand rupees;	Two hundred rupees
		when the amount or value exceeds ten thousand rupees.	Three hundred rupees
		When presented by way of appeal or revision to a Criminal Court other than the High Court.	Ten rupees
1-A.	Application to any Civil Court that records may be called for from another Court.	When the Court grants the application and is of opinion that the transmission of such records involves the use of the post.	Two rupees in addition to any fee levied on the application under clause (a), clause (b) or clause (d) of Article I of this Schedule.
2.	Application for leave to sue as a pauper.		Two rupees.
3.	Application for leave to appeal as a pauper.	(a) when presented to a District Court.	Five rupees.
		(b) when presented to a Commissioner or a High Court.	Five rupees.
5.	Plaint or memorandum of appeal in a suit to establish or disprove a right of occupancy.		Two rupees.
6.	Bail-bond or other instrument of obligation given in pursuance		Two rupees.

	of an order made by a Court or Magistrate under any section of the Code of Criminal Procedure, 1898 (5 of 1898) or the Code of Civil Procedure, 1908 (5 of 1908) and not otherwise provided for by this Act.		
7.	Undertaking under Section 49 of the Indian Divorce Act, 1869 (4 of 1869).		Two rupees.
10.	Mukhtarnama or Wakalat	When presented for the conduct of any one case to-	
	any Civil or Criminal Court other than a High Court, any Collector of Magistrate or other executive officer except such as are mentioned in clauses (b) and (c) below;		Five rupees.
(a)	Commissioner of Revenue or to any officer charged with executive administration of a Division not being the Chief Revenue or Executive Authority;		Ten rupees.
(b)	Board of Revenue or Chief Executive Authority.		Ten rupees.
(c)	the High Court;		Ten rupees.
(d)	the Government.		Ten rupees.
11.	Memorandum of appeal when the appeal is not from a decree or an order having the force of a decree.	(a) When presented to the High Court.	Fifteen rupees.
(b)	When presented to the Civil Court other than the High Court.		Ten rupees.
11-A.	Memorandum of appeal or application by way of revision.	When presented-	
	to the Revenue Tribunal or Financial Commissioner or a Chief Controlling Executive or Revenue Authority;		Fifteen rupees.
(a)			
(b)		Ten rupees and.	

	to a Commissioner of Division or the Settlement Commissioner or Excise Commissioner;	
	to a Revenue Court or Officer or an Executive Officer not otherwise provided for under clauses (a) and (b).	Ten rupees.
12.	Caveat.	Twenty rupees.
14.	Petition in a suit under the Converts' Marriage Dissolution Act, 1866 (21 of 1866).	Fifteen rupees.
17.	Plaint or memorandum of appeal in each of the following suits-	Sixty rupees
	(i) to alter or set aside a summary decision or order of any of the Civil Courts not established Letters Patent or any Revenue Court;	
	(ii) to alter or cancel any entry in a register of the names of proprietors or revenue paying estates;	
	(iii) to obtain a declaratory decree where no consequential relief is prayed;	
	(iv) to set aside an award;	
	(v) to set aside an adoption;	
	(vi) every other suit where it is not possible to estimate at a money value the subject matter in dispute, and which is not otherwise provided for by this Act.	
	When presented to the Court of Civil Judge Class-II	One Hundred rupees.
	When presented to the Court of Civil Judge Class-I	Two Hundred rupees.
	When presented to the Court of Additional District Judge or District Judge.	Five Hundred rupees.

	When the amount or value of the property to which the award relates-	
18. Applications-		
	under Section 14 or Section 20 of the Arbitration Act, 1940, for a direction for filing an award or (a) for an order for filing an agreement.	does not exceed rupees one thousand. Thirty rupees
(a)	exceeds rupees one thousand but does not exceed rupees five thousand, and	Seventy five rupees
(b)	exceeds rupees five thousand.	One hundred and fifty rupees
(c)	For opinion or advice or for discharge from a trust or for appointment of new trustees, under Section 34, 72, 73 or 74 of the Indian Trusts Act, 1882 (2 of 1882).	One hundred rupees.
(d)	For winding up of a Company under the Companies Act, 1956 (1 of 1956).	One hundred rupees.
	For the appointment or declaration of a person as guardian of the person or property or both, of minors, under the Guardians and Wards Act, 1890 (8 of 1890).	Ten rupees.
19.	Agreement in writing stating a question for the opinion of the Court under the Code of Civil Procedure, 1908 (5 of 1908), Order 36, Rule 1.	Sixty rupees
20.	Every petition under the Indian Divorce Act, 1869 (4 of 1869) excepts petitions under Section 44 of the same Act, and every memorandum of appeal under Section 55 of the same Act.	Forty rupees
20-A.	Petition or memorandum of appeal under the Special Marriage Act, 1954 (43 of 1954), or the Hindu	Forty rupees

- | | | |
|-----|---|----------------|
| 21. | Marriage Act, 1955 (25 of 1955).
Plaint or memorandum of
appeal under the Parsi Marriage
and Divorce Act, 1865 (15 of
1865). | Fifty rupees |
| 22. | Memorandum of appeal
presented to the
State Government or a Forest
Officer where such appeal is
provided for, by or under the
Indian Forest Act, 1927 (16 of
1927). | Twenty rupees. |

III

[See Section 19 I] From of Valuation (To be used with such modifications, if any, as may be necessary). In The Court of..... Re Probate of the Will of..... (or administration..... of the property and credits of.....) deceased. I..... solemnly affirm/make oath and say that I am the executor (or one of the executors or one of the next-of-kin) of..... deceased, and that I have truly set forth in Annexure A to this affidavit all the property and credits of which the above named deceased died possessed or was entitled to at the time of his death, and which have come or are likely to come, to my hands.

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

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

Annexure-A Valuation of the Movable and Immovable Property of Deceased.

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

Rs. [N.P.]
[Substituted by M.P.
Act No. 15 of 1958.]

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

Property in Government Securities transferable at the Public Debt Office.

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

Immovable property consisting of.....

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

Leasehold property.....

(If the deceased held any leases for years determinable, state the number of years purchase the profit rents are estimated to be worth and the value of such, inserting separately arrears due at the date of death and all rents received or due since that date to the time of making the application.)

Property in public companies.....

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

Policy of insurance upon life, money out on mortgage and other securities, such as bonds, mortgages, bills, notes and other securities for money.

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

Book debts. - (Other than bad).....

Stock in trade.....

(State the estimated value, if any)

other property not comprised under the foregoing heads.

(State the estimated value, if any.)

.....

Total

.....

Deduct amount shown in Annexure B not subject to duty.

Net Total

.....

Annexure-B

of Debts, etc.

Amount of debts due and owing from the deceased, payable by law out of the estate. Rs.[N.P.] [Substituted by M.P. Act No. 15 of 1958.]

Amount of funeral expenses.....

Amount of mortgage incumbrances.....

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

Other property not subject to duty.....

Total

.....