

# Maharashtra Court-fees Act.

MAHARASHTRA

India

# Maharashtra Court-fees Act.

## Act 36 of 1959

- Published in Gazette 36 on 4 March 2016
- Assented to on 4 March 2016
- Commenced on 4 March 2016
- [This is the version of this document from 4 March 2016.]
- [Note: The original publication document is not available and this content could not be verified.]

The Maharashtra Court-Fees Act, 1959[4th March 2016]Maharashtra Act No. 36 of 1959An Act to consolidate and amend the law relating to fees taken in the Court and public offices and fees taken in respect of certain matters in the State of Bombay, other than fees falling under entries 77 and 96 of List 1 in the Seventh Schedule to the Constitution of India. Whereas it is expedient to consolidate and amend the law relating to fees taken in the Courts and public offices and fees taken in respect of certain matters in the State of Bombay, other than fees falling under entries 77 and 96 of List I in the Seventh Schedule to the Constitution of India. It is hereby enacted in the Tenth year of the Republic of India, as follows:-

### 1. Short Title, Extent and Commencement-

(1)This Act may be called by the Maharashtra Court-fees Act, 1959.(2)It extends to the whole of the State of Maharashtra.(3)It shall come into force on such date as the State Government may, by notification in the Official Gazette, appoint.(4)The provisions of this Act shall not apply to fees or stamps relating to documents presented or to be presented before any Officer serving under the Central Government.(5)In the absence of any specific provision to the contrary nothing in this act shall affect any special law now in force relating to fees taken in the Courts and public offices.

### 2. Definitions-

In this Act unless the context otherwise requires-(a)" Chief Controlling Revenue authority" means such officer as the State Government may, by notification in the Official gazette, appoint in this behalf for the whole or any part of the (State of Maharashtra);(b)"Collector" includes any officer authorized by the Chief Controlling Revenue Authority to perform the functions of a Collector under this Act;(c)"Plaint" includes a written statement pleading a set-off or counter-claim.

### **3. Levy of Fees in High Court on its original side-**

The fees payable for the time being to the clerks and officers (other than the Sheriffs and attorney) of the High Court; or chargeable in that Court under No. 10 of the first and Nos.11, 14, 17, 20 and 21 of the second schedule to this act annexed; and the fees for the time being chargeable in the Court of small causes at Bombay and its office, shall be collected in manner hereinafter appearing.

### **4. Procedure in case of difference as to necessity or amount of fee**

(1)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 the High Court, be referred to the taxing officer, whose decision thereon shall be final, subject to revision, on an application, made within thirty days from the date of the decision, by the suitor or attorney or such officer as may be appointed in this behalf by the State Government, by the Chief Justice or by such Judge of the High Court as the Chief Justice shall appoint either generally or specially in this behalf. The Chief Justice shall declare who shall be taxing-officer within the meaning of this sub-section.(2)When any such difference arises in the Court of Small Causes of Bombay, the question shall be referred to the Clerk of the Court, whose decision thereon shall be final, subject to revision, on an application, made within thirty days from the date of the decision, by the party concerned or such officer as may be appointed in this behalf by the State Government, by the Chief Judge of the Small Cause Court or by such Judge of that Court as the Chief Judge shall appoint either generally or specially in this behalf.

## **Chapter III**

### **Computation of Fees**

### **5. Fees on documents filed etc., in courts or in public offices**

(1)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 has been paid a fee of an amount not less than that indicated by either of the said Schedules as the proper fee for such document.(2)When any difference arises between the officer whose duty it is to see that any fee is paid under this Act and any suitor or his pleader, as to the necessity of paying a fee or the amount thereof, the question shall, when the question arises in the High Court, be referred to the taxing officer whose decision thereon shall be final, subject to revision, on an application, made within thirty days from the date of the decision, by the suitor or his pleader or such officer as may be appointed in this behalf by the State Government, by the Chief Justice or by such Judge of the High Court as the Chief Justice shall appoint either generally or specially in this behalf.(3)When any such difference arises in the City Civil Court, Bombay, the question shall be referred to the Registrar of the City Civil Court whose decision shall be final, subject to revision, on an application, made within thirty days from the date of the decision, by the party concerned or such officer as may be appointed in this behalf by the State Government, by the Principal Judge or such other Judge of the said Court

as the Principal Judge shall appoint either generally or specially in this behalf.(4)When such difference arises in any other Court, the question shall be referred to the final decision of the Judge presiding over such Court.

## 6. 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)In suits for money (including suits for damages or compensation, or arrears of maintenance, of annuities, or of other sums payable periodically)—according to the amount claimed;(ii)In suits for maintenance (with or without a prayer for the creation of a charge) and for 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, in the case of a suit for maintenance, the amount claimed to be payable for one year and in any other case, ten times such amount:Provided that if in a suit for maintenance the plaintiff obtains a decree for maintenance the defendant shall be liable to make good the deficit, if any, between the fee payable on ten times the amount awarded for one year and the fee already paid by the plaintiff ; and the amount of such deficit shall, without prejudice to any other mode of recovery, be recoverable as an arrear of land revenue;(iii)In suits for moveable property other than money, where the subject matter has a market-value according to such value at the date of presenting the plaint;(iv)(a)In suits for declaration to obtain adjudication against recovery of money from the plaintiff, whether the recovery is as land revenue or arrears of land revenue or tax or duty or cess or fee or fine or penalty or under any decree or order of a court or any certificate or award other than under the Arbitration Act, 1940, or in any other manner-one fourth of ad valorem fee leviable on the amount sought to be recovered according to the scale prescribed under Article 1 of Schedule I with minimum fee of sixty rupees:Provided that, when in addition any consequential relief other than possession is sought, the amount of fee shall be one half of ad valorem fee on the amount sought to be recovered:Provided further that, when the consequential reliefs also sought include a relief for possession the amount of fee shall be the full ad valorem fee on the amount sought to be recovered;(b)In suits for declaration similar to those falling under subparagraph (a) in respect of moveable property one fourth of ad valorem fee leviable on the value of the moveable property subject to the minimum fee as under sub-paragraph (a):Provided that when in addition any consequential relief other than possession is sought, the amount of fee shall be one-half of ad valorem fee leviable on the value of such property:Provided further that when the consequential reliefs also sought include a relief for possession the amount of fee shall be the full ad valorem fee leviable on such value ;(c)In suits for declaration of the status of plaintiff, to which remuneration, honorarium, grant, salary, income, allowance or return is attached, one-fourth of ad valorem fee leviable on the emoluments or value of return for one year:Provided that, when in addition any consequential relief other than possession is sought the amount of fee shall be one-half of ad valorem fee on such emoluments or value of return: Provided further that when the consequential reliefs also sought include a relief for possession the amount of fee shall be the full ad valorem on such emoluments or value of return;(d)In suits for declaration in respect of ownership, or nature of tenancy, title, tenure, right, lease, freedom or exemption from, or non-liability to, attachment with or without sale or other attributes, of immoveable property, such as a declaration that certain land is personal property of the Ruler of any former Indian State or public trust property or property of any class or community one fourth of ad valorem fee leviable for a suit for

possession on the basis of title of the subject-matter, subject to a minimum fee of one hundred rupees: Provided that if the question is of attachment with or without sale the amount of fee shall be the ad valorem fee according to the value of the property sought to be protected from attachment with or without sale or the fee of sixty rupees, whichever is less: Provided further that, where the defendant is or claims under or through a limited owner, the amount of fee shall be one-third of such ad valorem fee, subject to the minimum fee specified above: Provided also that, in any of the cases falling under this clause except its first proviso, when in addition any consequential relief other than possession is sought the amount of fee shall be one-half of ad valorem fee and when the consequential reliefs also sought include a relief for possession the amount of fee shall be the full ad valorem fee; (e) In suits for declaration of easement or right to benefits arising out of immoveable property, with or without an injunction or other consequential relief, the amount of fee shall be as shown in the Table below: - Table

Area	Fee
(a) The area within the limits of the Municipal Corporation of Brihan Mumbai or the Corporation of the City of the Nagpur or any Municipal Corporation constituted under the Bombay Provincial Municipal Corporations Act, 1949.	one-fourth of the ad valorem fee leviable for a suit for possession of the servient tenement or the dominant tenement, whichever is less, subject to a minimum fee of one hundred rupees.
(b) Areas within the limits of Municipal Councils constituted under the Maharashtra Municipal Councils, Nagar Panchayats and Industrial Townships Act, 1965.	one-sixth of the ad valorem fee leviable for a suit for possession of the servient tenement or the dominant tenement, whichever is less, subject to a minimum fee of one hundred rupees.
(c) Any other area in the State of Maharashtra.	one hundred rupees.
(f) In suits for declaration of status to which no direct monetary attribute is attached such as a declaration that the plaintiff is a married husband or wife of the defendant or divorced husband or wife of the defendant or a declaration about legitimacy of children or about citizenship rights or about an adoption one hundred rupees: Provided that where injunction or other consequential relief is also sought in such case, the amount of fee shall be one hundred fifty rupees; (g) In suits for declaration of a charge in favour of the plaintiff on moveable or immoveable property one-half of ad valorem fee payable on the charge amount: Provided that where injunction or other consequential relief is also sought in such cases, the amount of fee shall be the full ad valorem fee payable on the charge amount. (h) In suits for declaration in respect of periodical charge or money return in favour of or against the plaintiff one half of ad valorem fee payable on the charge for 5 years if the charge is annual and on the charge for one year if the period of the charge is less than one year; (ha) In suits for declaration that any sale, or contract for sale or termination of contract for sale, of any moveable or immoveable property is void one-half of ad valorem fee leviable on the value of the property; (hb) In suits for declaration that any proceedings for compulsory acquisition of any moveable or immoveable property are void one half of ad valorem fee leviable on the value of the property; (i) In suits for accounts according to the amount at which the relief sought is valued in the plaint or memorandum of appeal, subject to the provisions of section 8, and subject to a minimum fee of one hundred rupees; (j) In suits where declaration is sought, with or without injunction or	

other consequential relief and the subject-matter in dispute is not susceptible of monetary evaluation and which are not otherwise provided for by this Act ad valorem fee payable, as if the amount or value of the subject matter was one thousand rupees; In all suits under clauses (a) to (i), the plaintiff shall state the amount at which he values the relief sought, with the reasons for the valuation; (v) In suits for the possession of land, houses and gardens according to the value of the subject-matter; and such value shall be deemed to be, where the subject-matter is a house or garden according to the market value of the house or garden and where the subject-matter is land, and (a) where the land is held on settlement for a period not exceeding thirty years and pays the full assessment to Government a sum equal to forty times the survey assessment; (b) where the land is held on a permanent settlement, or on a settlement for any period exceeding thirty years, and pays the full assessment to Government a sum equal to eighty times the survey assessment; and (c) where the whole or any part of the annual survey assessment is remitted a sum computed under sub-paragraph (a) or subparagraph (b), as the case may be, in addition to eighty times the assessment or, the portion of assessment so remitted; (vi) In suits to enforce a right of pre-emption—according to the value (computed in accordance with paragraph (v) of this section) of the land, house or garden in respect of which the right is claimed; (vii) In suit for partition and separate possession of a share of joint family property or of joint property, or to enforce a right to a share in any property on the ground that it is joint family property or joint property whether or not the plaintiff is in actual or constructive possession of the property of which he claims to be a co-parcener or co-owner according to the value of the share in respect of which the suit is instituted; Explanation— For the purposes of this paragraph, if the property in which a share is claimed consists of or includes any land assessed to land revenue for the purpose of agriculture, the value of such land shall be deemed to be the value as determined under paragraph (v) of this section; (viii) In suits for the interest of an assignee of land revenue, fifty- times his net profits as such for the year next before the date of presenting the plaint; (ix) 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; (x) In suits against a mortgagee for the recovery of the property mortgaged, and in suits by a mortgagee to foreclose the mortgage, or, when the mortgage is made by conditional sale, to have the sale declared absolute according to the principal money expressed to be secured by the instrument of mortgage; (xi) 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; (xii) In the following suits between landlord and tenant:—(a) for the delivery by a tenant of the counterpart of a lease, (b) to enhance the rent of a tenant having a right of occupancy, (c) for the delivery by a landlord of a lease, (d) for the recovery of immoveable property from a tenant, including a tenant holding over after the determination of a tenancy, (e) to contest a notice of ejection, (f) to recover the occupancy of immoveable property from which a tenant has been illegally ejected by the landlord, and (g) for abatement of rent- according to the amount of the rent of the immoveable property to which the suit refers, payable for the year next before the date of presenting the plaint.

## **7. Fee on memorandum of appeal against order or award relating to compensation in certain cases-**

(1)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 or challenged by the Appellant:Provided that, where the State Government is an acquiring body, it shall not be liable for payment of fee in such appeals.Explanation- For the purposes of this sub-section, "amount" means the amount in dispute and it shall not include the amount of statutory benefits(2)The amount of fee payable under this Act on a memorandum of appeal against an award of a Claims Tribunal preferred under section 110-D VI of the Motor Vehicles Act, 1939, shall be computed as follows:-(i)If such appeal is preferred by the insurer or owner of the motor vehicle- the full ad-valorem fee leviable on the amount at which the relief is valued in the memorandum of appeal according to the scale prescribed under Article 1 of Schedule I;(ii)If such appeal is preferred by any other person one half of ad-valorem fee leviable on the amount at which the relief is valued in the memorandum of appeal according to the said scale.Provided that if such person succeeds in the appeal, he shall be liable to make good the deficit, if any, between the full ad-valorem fee payable on the relief awarded in the appeal according to the said scale and the fee already paid by him; and the amount of such deficit shall, without prejudice to any other mode of recovery, be recoverable as an arrear of land revenue.

## **8. Inquiry as to valuation of Suits-**

If the Court is of opinion that the subject-matter of any suit has been wrongly valued or if an application is made to the Court for the revision of any valuation made, the Court may revise the valuation and determine the correct valuation and may hold such inquiry as it thinks fit for such purpose.

## **9. Investigation to ascertain proper valuation-**

(1)For the purpose of an inquiry under section 8 the Court may depute, or issue a commission to, any suitable person to make such local or other investigation as may be necessary and to report thereon to the Court. Such report and any evidence recorded by such person shall be evidence in the enquiry.(2)The Court may, from time to time, direct such party to the suit as it thinks fit to deposit such sum as the Court thinks reasonable as the costs of the inquiry, and if the costs are not deposited within such time as the Court shall fix, may, notwithstanding anything contained in any other Act, reject the plaint or as the case may be the appeal, if such party is the plaintiff or the appellant and, in any other case, may recover the costs as a public demand.Provided that, when any plaint or appeal is rejected under this section the court-fee already paid shall not be liable to be refunded.

## **10. Power of Persons making inquiry under Section 8 and 9-**

(1)The Court, when making an inquiry under section 8 and any person making an investigation under section 9 shall have respectively for the purposes of such inquiry or investigation, the powers vested in a Court under the Code of Civil Procedure, 1908, in respect of the following matters, namely : (a) enforcing the attendance of any person and examining him on oath or affirmation ; (b) compelling the production of documents or material objects ; (c) issuing commissions for the examination of witnesses ; (d) taking or receiving evidence on affidavits. (2) An inquiry or investigation referred to in sub-section (1) shall be deemed to be a judicial proceeding within the meaning of sections 193 and 228 of the Indian Penal Code.

## **11. Cost of inquiry as to valuation and refund of excess fees-**

If in the result of an inquiry under section 8 the Court finds that the subject-matter of the suit has been undervalued, the Court may order the party responsible for the undervaluation to pay all or any part of the costs of the inquiry. If in the result of such inquiry the Court finds that the subject-matter of the suit has not been undervalued the Court may, in its discretion, order that all or any part of such costs shall be paid by Government or by any party to the suit at whose instance the inquiry has been undertaken, and if any amount exceeding the proper amount of fee has been paid shall refund the excess amount so paid.

## **12. Appointment of inspecting officers and recovery in cases reported by them-**

(1)The State Government may appoint generally, or in any case, or for any specified class of cases, in any local area, one or more officers to be called inspecting officers. (2)The inspecting officer may, subject to the control of the Court concerned, examine the records of any case which is pending or has been disposed of, with a view to finding out whether proper fees have been paid therein. (3)If on such examination, the inspecting officer finds that the fee payable under this Act on any document filed, exhibited or recorded in such case has not been paid or has been insufficiently paid, he shall report the fact to the presiding officer of the Court. (4)Such presiding 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 such further sum as he thinks reasonable as the costs of the inquiry and the person from whom the fee or the difference thereof, if any, and the costs shall be recoverable. (5)After recording a finding under sub-section (4), the presiding officer shall issue a notice to the person referred to in that sub-section to show cause why he should not be ordered to pay the fee and the costs determined hereunder, and, if sufficient cause is not shown, the presiding officer shall confirm the finding and make an order requiring such person to pay the proper fee and the costs before a specified date. (6)If such person fails to pay the fee and the costs in accordance with the provisions of sub-section (5), they shall, on the certificate of such presiding officer, be recoverable as an arrear of land revenue.

### **13. Taxing of Court-Fees and their recovery in suits for mesne profits or account**

(1) In a suit for the recovery of possession of immovable property and mesne profits or for mesne profits or for an account, the difference, if any, between the fee actually paid and the fee which would have been payable had the suit comprised the whole of the profits or amount found due shall, on delivery of judgment, be taxed by the Court and shall be leviable from the plaintiff and if not paid by him within thirty days from the date of the judgment be recoverable according to the law and under the rules for the time being in force for the recovery of arrears of land revenue. (2) The Court shall send a copy of the decree passed in such suit to the Collector. (3) No decree for mesne profits passed in any such suit by the Court shall be executed, until a certificate to the effect that such difference is paid or recovered, signed by the Court which passed the decree or by the Collector who recovered the amount, is produced along with the application for such execution. Explanation- For the purpose of this section, "plaintiff includes any party to a suit to whom any profits or amount are or is found to be due.

### **14. Decision of questions as to valuation-**

(1) 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. (2) 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.

### **15. Refund of Fees 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 1908, is ordered to be received, or if a suit is remanded in appeal, on any of the grounds mentioned in rule 23 of Order XLI in the first Schedule to 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 e-payment, in the manner as prescribed by rules the full amount of fee paid on the memorandum of appeal: Provided that if, in the case of 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.

### **16. Refund of fee on application for review of judgement-**

Where an application for review of judgment is presented on or after the 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 authorizing him to receive back from the Collector or by way of e-payment, in the manner as prescribed by rules] 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.

## **17. Refund where court reverses or modifies its former decision on ground of mistake-**

Where an application for a review of judgment is admitted, and where, on the rehearing, the Court reverses or modifies its former decision on the ground of mistake in law or fact, the applicant shall be entitled to a certificate from the Court authorizing him to receive back from the Collector or by way of e-payment, in the manner as prescribed by rules 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 (c) or clause (f). 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.

### **17A. Period of Limitation for refund of fees under Section 15.16 or 17-**

Where certificate is granted to any person under sections 15, 16 or 17, no fee thereunder shall be refunded, unless such person presents it to the Collector or such other authority as may be prescribed by rules, for encashment, within two years from the date of issue of the certificate by the Court.

## **18. Multifarious Suits-**

Where a suit embraces two or more distinct subjects, the plaint or memorandum of appeal shall be chargeable with the aggregate amount of the fees to which the plaints or memoranda of appeal in suit embracing separately each of such subjects would be liable under this Act. Nothing in the former part of this section shall be deemed to affect the power conferred by the Code of Civil Procedure, 1908, Schedule I, Order II, rule 6.

## **19. Written Examination of Complaints-**

When the first or only examination of a person who complains of the offence of wrongful confinement, or 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, 1973, the complainant shall pay a fee of ten rupees unless the Court thinks fit to remit such payment.

## **20. 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.(iii)Application for certified copies of documents or for any other purpose in the course of a criminal proceeding presented by or on behalf of the State Government to a criminal court;(iii)Written statements called for by the Court after the first hearing of a suit.(iv)Probate of a will, letters of administration, and, save as regards debts and securities, a certificate under Bombay Regulation VIII of 1827 or any corresponding law in force, 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.(v)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 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 direct engagement with Government, land of which the 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)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.(xi)Petition by a prisoner, or other person in duress or under restraint of any Court or its Officer. (xii) Complaint of a public servant (as defined in the Indian Penal Code), a Municipal officer, or an officer or servant of a Railway Company.(xiii)Application for the payment of money due by Government to the applicant.(xiv)Petition of appeal against any municipal tax.(xv)Applications for compensation under any law for the time being in force relating to the acquisition of property for public purposes, other than those chargeable under Article 15 of Schedule I.(2)Nothing contained in this Act shall render an application to the Court under section 543 of the Companies Act, 1956, chargeable with any fee.Provided that, if the applicant succeeds, the person, director, managing agent, secretary and treasurer, manager, liquidator or officer of the company concerned against whom an order is made by the Court under that section, shall be liable to pay the fee leviable on a plaint in a suit for the same relief as is ordered by the Court; and the amount of such fee shall, without prejudice to any other mode of recovery, be recoverable as an arrear of land revenue.

## **Chapter IV**

### **Probates, letters of administration and certificates of administration.**

#### **21. 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.

## **22. Relief when 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.

## **23. 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.

## **24. 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 here to before or hereafter granted shall be deemed valid and available by his executors or administrators for recovering, transferring or assigning any moveable or immoveable 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.

## **25. Provision for case when 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 the 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.

## **26. Administrator to give proper security before letters stamped under Section 25-**

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 fully stamped in manner aforesaid until the administrator has given such security to the Court by which the letters of administration have been granted as ought by law to have been given on the granting thereof in case the full value of the estate of the deceased had been then ascertained.

## **27. 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 ten rupees per cent. on the amount of the sum wanting to make up the proper court-fee.

## **28. 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 in any Court other than the 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 the High Court, the High Court shall cause notice of the application to be given to the Chief Controlling Revenue Authority.(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 shall forward his report, giving therein his reasons for his opinion and his estimate of the true valuation, to the Prothonotary of the High Court or the Court, as the case may be, serving at the same time a copy of his report on the petitioner.(4)If within thirty days from the date of receipt of the copy of the Collector's report served on him under sub-section (3), the petitioner does not file in court his objections to the Collector's valuation, the Court shall make an order amending the petitioner's valuation, in accordance with the report of the Collector.(5)If within the aforesaid period the petitioner files in court his objection, the Court shall hold, or cause to be held, an inquiry in accordance with the provisions of sections 9, 10 and 11 as if the application were a suit, and shall record a finding as to the true value, as near as may be, at which the property of the deceased should have been estimated. The Collector shall be deemed to be a party to the inquiry.(6)The finding of the Court recorded under sub-section (5) shall be final, but shall not bar the entertainment and disposal by the Chief Controlling Revenue Authority of any application under section 25.(7)The State Government may make rules for the guidance of Collectors in the exercise of the powers conferred by sub-section (3).

## **29. Payment of court-fee in respect of probate 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. 10 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 report made by the Collector under section 28, sub-section (3).

## **30. Recovery of Penalties etc.-**

(1)Any excess fee found to be payable on an inquiry held under section 28 and any penalty or forfeiture under section 27, 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 25 or of any court-fee under section 25 in excess of the full court-fee which ought to have been paid.

### **31. Sections 5 and 40 not to apply to probates or letters of administration-**

Nothing in section 5 or section 40 shall apply to probates or letters of administration.

## **Chapter V**

### **Process Fees**

### **32. Rules as to costs of processes-**

The High Court shall 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 Court 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.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.

### **33. Tables of process fees-**

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

### **34. 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, the Principal Judge of the Bombay City Civil Court 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, and for the purposes of this section, every Court of Small Causes established under the Provincial Small Cause Courts Act, 1887, shall be deemed to be sub-ordinate to the Court of the District Judge.

### **35. Number of Peons in Revenue Court-**

Subject to 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.

## **Chapter VI**

### **Of the Mode of Levying Fees**

#### **36. Rate of fee in force on date of presentation of document to be applicable-**

All fees shall be charged and collected under this Act at the rate in force on the date on which the document chargeable to court fee is or was presented.

#### **37. Collection of fees by stamps or e-payment-**

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

#### **38. Stamps to be impressed or adhesive-**

The stamps used to denote any fees chargeable under this Act shall be impressed or adhesive or partly impressed or partly adhesive, as the State Government may, by notification in the Official Gazette from time to time, direct.

#### **39. Rules for supply, number, renewal and keeping accounts of stamps-**

The State Government may, from time to time, make rules for regulating-(a)the supply of stamps to be used under this Act,(b)the number of stamps to be used for denoting any fee chargeable under this Act,(c)the renewal of damaged or spoiled stamps,(d)the keeping accounts of all stamps used under this Act ;(e)the manner of payment of court-fee and refund thereof by e-payment.Provided that in the case of stamps used under section 3 in the 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.

#### **40. Stamping documents inadvertently received-**

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

#### **41. 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.

#### **42. Cancellation of Stamps-**

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 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 e-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.

### **Chapter VII Miscellaneous**

#### **43. Repayment of fee in certain circumstances-**

(1) When any suit in a Court or any proceeding instituted by presenting a petition to a Court under the Hindu Marriage Act, 1955, is settled by agreement of parties before any evidence is recorded, or any appeal or cross objection is settled by agreement of parties before it is called on for effective hearing by the Court, half the amount of the fee paid by the plaintiff, petitioner, appellant, or respondent on the plaint, petition, appeal or cross objection, as the case may be, shall be repaid to him by the Court: Provided that, no such fee shall be repaid if the amount of fee paid does not exceed twenty-five rupees or the claim for repayment is not made within one year from the date on which the suit, proceeding, appeal or cross objection was settled by agreement. (2) The State Government may, from time to time, by order, provide for repayment to the plaintiffs, petitioners, complainants under section 138 of the Negotiable Instruments Act, 1881, appellants or respondents of any part of the fee paid by them on plaints, petitions, complaints under section 138 of the Negotiable Instruments Act, 1881, appeals or cross objections, in suits complaints under section 138 of the Negotiable Instruments Act, 1881, proceedings or appeals disposed of under such circumstances and subject to such conditions as may be specified in the order. Explanation.— For the purpose of this section, effective hearing shall exclude the dates when the appeal is merely adjourned without being heard or argued.

#### **44. 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 5 shall be deemed to prohibit such filing or exhibition.

#### **45. Sale of stamps-**

(1)The State 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, on conviction, be punished with imprisonment for a term which may extend to six months, or with fine which may extend to two thousand rupees, but which shall not be less than five hundred rupees, or with both.

#### **46. Power to reduce or remit fees-**

The State 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.

#### **47. Saving of fees to certain offices of High Court-**

Nothing in Chapters II and VI of this Act applies to the fees which any officer of the High Court is allowed to receive in addition to a fixed salary.

#### **48. Saving as to stamp duties-**

Nothing in this Act shall be deemed to affect the stamp duties chargeable under any other law for the time being in force relating to stamp duties.

#### **49. Repeal and Saving-**

(1)On the commencement of this Act, the laws specified in column 3 of Schedule IV hereto annexed shall be repealed in the manner and to the extent specified in column 4 thereof:Provided that, such repeal shall not affect the previous operation of any of the laws so repealed and anything done or any action taken (including any appointment, notification, order, rule, form, application, reference, notice, report or certificate made or issued) under any such law shall, in so far as it is not inconsistent with the provisions of this Act, be deemed to have been done or taken under the corresponding provision of this Act and shall continue to be in force accordingly, unless and until superseded by anything done or any action taken under this Act:Provided further that, all the fees shall be charged and collected under this Act at the rate in force on the date on which the document

chargeable to court-fee is or was presented.(2)(a)All stamps in denominations of annas four or multiples thereof shall be deemed to be stamps of the value of twenty-five naya paise or, as the case may be, multiples thereof and valid accordingly.(b)If any person is possessed of a stamp or stamps in any denominations other than denominations of annas four or multiples thereof, and such stamps or stamps has or have not been spoiled, the Collector shall repay to such person the value of such stamp or stamps in money calculated in accordance with the provisions of sub-section (2) of section 14 of the Indian Coinage Act, 1906, upon such person delivering up, within six months from the commencement of this Act, such stamp or stamps to the Collector.

## 50. Amendment of Suits Valuation Act-

On the commencement of this Act, the laws specified in column 3 of Schedule V thereto annexed shall be amended in the manner and to the extent specified in column 4 thereof.

## 51. Reduction of court-fee from amount of stamps duty payable on final order of partition-

Notwithstanding anything contained in the Bombay Stamp Act, 1958, where court-fee is paid in a suit for partition in accordance with the provisions of clause (vii) of section 6 of this Act the stamp duty payable on a final order for effecting a partition passed by any Revenue Authority or any Civil Court under article 46 in Schedule 1 to the Bombay Stamp Act, 1958 shall be reduced by the amount of the Court-fee paid in such suit.

## 52. Rules made by Government to be laid before State Legislature-

All rules made by the State Government under this Act shall be laid before each House of the State Legislature as soon as may be after they are made and shall be subject to such modifications as the State Legislature may make during the session in which they are so laid or the session immediately following:-

## Ad Valorem Fees

Number (1)	..... (2)	Proper Fee (3)
1. Complaint or memorandum of appeal (not otherwise provided for in this Act) or, of cross objection presented to any Civil or Revenue Court.	When the amount or value of the subject matter in dispute does not exceed one thousand rupees.	Two hundred rupees.
	When such amount or value exceeds one thousand rupees, for every one	Twelve rupees.

Number (1)	..... (2)	Proper Fee (3)
	hundred rupees, or part thereof, in excess of one thousand rupees, upto five thousand rupees.	
	When such amount or value exceeds five thousand rupees, for every hundred rupees, or part thereof, in excess of five thousand rupees, upto ten thousand rupees.	Fifteen rupees.
	When such amount or value exceeds ten thousand rupees, for every five hundred rupees, or part thereof, in excess of ten thousand rupees, upto twenty thousand rupees.	Seventy-five rupees.
	When such amount or value exceeds twenty thousand rupees, for every one thousand rupees, or part thereof, in excess of twenty thousand rupees, upto thirty thousand rupees.	One hundred rupees.
	When such amount or value exceeds thirty thousand rupees, for every two thousand rupees, or part thereof, in excess of thirty thousand rupees, upto fifty thousand rupees.	One hundred rupees.
	When such amount or value exceeds fifty thousand rupees, for every five thousand rupees, or part thereof, in excess of fifty thousand rupees, upto one lakh of rupees.	One hundred and fifty rupees.
	When such amount or value exceeds one lakh of rupees, for every ten thousand	Two hundred rupees.

Number (1)	..... (2)	Proper Fee (3)
	rupees, or part thereof, in excess of one lakh of rupees, upto eleven lakh of rupees. When such amount or value exceeds eleven lakh of rupees, for every one lakh of rupees, or part thereof, in excess of eleven lakh of rupees: Provided that, the maximum fee leviable on the plaint or memorandum of appeal or of cross objection shall be three lakh of rupees.	One thousand and two hundred rupees.
2. Plaint in a suit for possession under section 6 of the Specific Relief Act, 1963.	.....	A fee of one-half the amount prescribed in the scale under Article 1
3. Plaint, application or petition (including memorandum of appeal), ..... to set aside or modify any award		A fee on the amount or value of the award sought to be set aside or modified, according to the scale prescribed under Article 1.
3A. Application or petition (including Memorandum of Appeal) to set aside or modify ..... arbitral award under the Arbitration and Conciliation Act, 1996.		A fee of one-half of the ad valorem fee on the amount or value of the award sought to be set aside or modified, according to the scale prescribed under Article-1.
4. Plaint, application or petition (including memorandum of appeal) which is capable of being treated as a suit, to set aside a decree or order having the force of a decree.	.....	The same fee as is leviable on a plaint in a suit to obtain the relief granted in the decree or order, as the case may be.
5. Plaint in a suit, application or petition (including memorandum of appeal), to set aside	.....	A fee on the extent of the value of alienation to be set aside, according to the scale prescribed under Article 1.

Number (1)	..... (2)	Proper Fee (3)
alienation to which the plaintiff, applicant or appellant, as the case may be, was a party, either directly or through a legal guardian other than de facto or ad hoc guardian, manager or partner or court.		
6. Complaint in a suit (including memorandum of appeal) for possession between the guardian and ward, trustee and beneficiary, principal and agent, wife and husband, executor or administrator and beneficiary, receiver and owner of property and between persons having fiduciary relationship.		A fee of one-half of the amount prescribed in the scale under Article 1.
7. Any other complaint, application or petition (including memorandum of appeal), to obtain substantive relief capable of being valued in terms of monetary gain or prevention of monetary loss, including cases wherein application or petition is either treated as a plaint or is described as the mode of obtaining the relief as aforesaid	.....	A fee on the amount of the monetary gain, or loss to be prevented, according to the scale prescribed under Article 1.
8. Application for review of judgment if presented on or after the thirtieth day, from the date of the decree.	.....	The fee leviable on the complaint or memorandum of appeal.
	.....	

Number (1)	..... (2)	Proper Fee (3)
9. Application for review of judgment if presented before the 1 thirtieth day from the date of the decree.		One-half of the fee leviable on the plaint or memorandum of appeal.
10. Probate of a will or letters of administration with or without will annexed.	<p>When the amount or value of the property in respect of which the grant of probate or letters is made exceeds one thousand rupees, on the amount or value upto fifty thousand rupees.</p> <p>When the amount or value of the property in respect of which the grant of probate or letters is made exceeds fifty thousand rupees, on the part of the amount or value in excess of fifty thousand rupees upto two lakh rupees.</p> <p>When the amount or value of the property in respect of which the grant of probate or letters is made exceeds two lakh rupees, on the part of the amount or value in excess of two lakh rupees upto three lakh of rupees.</p> <p>When the amount or value of the property in respect of which the grant of probate or letters is made exceeds three lakh rupees, on the part of the amount or value in excess of three lakh of rupees:</p> <p>Provided that when, after the grant of a certificate under Part X of the Indian Succession Act, 1925, or under Bombay Regulation VIII of 1827 or any</p>	<p>Two per cent.</p> <p>Four per cent.</p> <p>Six per cent.</p> <p>Seven and half per cent., subject to the maximum of 75,000 rupees.</p>

Number (1)	..... (2)	Proper Fee (3)
	<p>corresponding law for the time being in force, 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 later grant shall be reduced by the amount of the fee paid in respect of the former grant.</p>	
<p>11. Certificate under part X of the Indian Succession Act, 1925.</p>		<p>The fee leviable in the case of a probate Article 10} on the amount or value of any debt or security specified in the certificate under section 374 of the Act , and two times this fee on XXXIX of 1950 , Reg.VIII of 1827. the amount or value of any debt or security to which the certificate is extended under section 376 of the Act. Note: - (1) 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; (2) 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 dividend on, or for the negotiation or transfer of the security, or for the both purposes the value of the security is it is market value on the day on which the inclusion of the security in the certificate is applied for so far as such value can be ascertained .</p>
<p>12. Certificate under Bombay Regulation VIII of 1827 or under any corresponding Law in force.</p>		<p>The fee leviable in the case of a probate (Art. 10) on the amount or the value of the property in respect of which the certificate is granted.</p>
<p>13. Complaint presented with</p>		<p>The fee leviable on a complaint any suit or the</p>

<b>Number (1)</b>	<b>..... (2)</b>	<b>Proper Fee (3)</b>
an originating summons under the Rules of the High Court of Bombay, (Original Side)		same relief subject to a minimum fee of one hundred rupees
15. Application to the Collector for a reference to the Court under section 18 of the Land Acquisition Act, 1894, in its Application to the Bombay area or Vidarbha region of the State of Maharashtra or section 14 of the Land Acquisition Act, in its application to the Hyderabad area of that State, as the case may be.		One half of the ad valorem fee on the difference if any, between the amount awarded by the Collector and the amount claimed by the applicant according to the scheme prescribed under Article 1 of Schedule 1, subject to a minimum fee of fifty rupees.
16. Application or petition made by any assessee to the High Court 5under subsection(2)of section 256 of the Income Tax Act, 1961.		One-half of ad valorem fee leviable on the amount in dispute namely, the difference between the amount of tax actually assessed and the amount of tax admitted by the assessee as payable by him) subject to the minimum fee of one hundred twenty five rupees
16 A. An appeal filed after the 1st June 1999 and pending before the High Court against the order passed in appeal by the Appellate Tribunal under section 260 -A (2) of the Income Tax Act, 1961.		Ad valorem fee leviable on the amount in dispute that is the difference between the amount of tax . actually assessed and the amount of tax admitted by the assessee as payable by him subject to maximum fee of Rs. 10,000/-
16 B. An appeal filed after the 1st June 1999 and pending before the High Court against the order passed in appeal by the Appellate Tribunal under section 27 -A of Wealth Tax Act, 1957.		One half of the Ad valorem fee leviable on the amount of dispute that is the difference between the amount of tax . actually assessed and the amount of tax admitted by the assessee as payable by him subject to maximum of Rs. 5,000/-



Number (1)	..... (2)	Proper Fee (3)
17. Application or petition made by any persons other than the Collector or the Commissioner to the High Court under any provision of the Sales Tax law for the time being in force in any part of the State of Maharashtra		One half of the Ad valorem fee leviable on the amount in dispute namely, the difference between the amount of tax actually assessed and the amount of tax admitted by the assessee as payable by him) subject to minimum fee of one hundred fifty
18. Application or petition containing complaint or charge of an offence under section 138 of the Negotiable Instruments Act, 1881.	(A) When the amount of cheque does not exceed ten thousand rupees.	Two hundred rupees.
	(B) When the amount of cheque exceeds ten thousand rupees.	Two hundred rupees for every ten thousand rupees or part thereof subject to the maximum of rupees one lakh fifty thousand.

Table of Rates of ad valorem fees leviable on the institution of suits.

When the amount or subject matter exceed	But Does not exceed	Proper Fee
	1000	200
1000	1100	212
1100	1200	224
1200	1300	236
1300	1400	248
1400	1500	260
1500	1600	272
1600	1700	284
1700	1800	296
1800	1900	308
1900	2000	320
2000	2100	332
2100	2200	344
2200	2300	356
2300	2400	368
2400	2500	380

<b>When the amount or subject matter exceed</b>	<b>But Does not exceed</b>	<b>Proper Fee</b>
2500	2600	392
2600	2700	404
2700	2800	416
2800	2900	428
2900	3000	440
3000	3100	452
3100	3200	464
3200	3300	476
3300	3400	488
3400	3500	500
3500	3600	512
3600	3700	524
3700	3800	536
3800	3900	548
3900	4000	560
4000	4100	572
4100	4200	584
4200	4300	596
4300	4400	608
4400	4500	620
4500	4600	632
4600	4700	644
4700	4800	656
4800	4900	668
4900	5000	680
5000	5100	695
5100	5200	710
5200	5300	725
5300	5400	740
5400	5500	755
5500	5600	770
5600	5700	785
5700	5800	800
5800	5900	815
5900	6000	830

<b>When the amount or subject matter exceed</b>	<b>But Does not exceed</b>	<b>Proper Fee</b>
6000	6100	845
6100	6200	860
6200	6300	875
6300	6400	890
6400	6500	905
6500	6600	920
6600	6700	935
6700	6800	950
6800	6900	965
6900	7000	980
7000	7100	995
7100	7200	1010
7200	7300	1025
7300	7400	1040
7400	7500	1055
7500	7600	1070
7600	7700	1085
7700	7800	1100
7800	7900	1115
7900	8000	1130
8000	8100	1145
8100	8200	1160
8200	8300	1175
8300	8400	1190
8400	8500	1205
8500	8600	1220
8600	8700	1235
8700	8800	1250
8800	8900	1265
8900	9000	1280
9000	9100	1295
9100	9200	1310
9200	9300	1325
9300	9400	1340
9400	9500	1355

<b>When the amount or subject matter exceed</b>	<b>But Does not exceed</b>	<b>Proper Fee</b>
9500	9600	1370
9600	9700	1385
9700	9800	1400
9800	9900	1415
9900	10000	1430
10000	10500	1505
10500	11000	1580
11000	11500	1655
11500	12000	1730
12000	12500	1805
12500	13000	1880
13000	13500	1955
13500	14000	2030
14000	14500	2105
14500	15000	2180
15000	15500	2255
15500	16000	2330
16000	16500	2405
16500	17000	2480
17000	17500	2555
17500	18000	2630
18000	18500	2705
18500	19000	2780
19000	19500	2855
19500	20000	2930
20000	21000	3030
21000	22000	3130
22000	23000	3230
23000	24000	3330
24000	25000	3430
25000	26000	3530
26000	27000	3630
27000	28000	3730
28000	29000	3830
29000	30000	3930

<b>When the amount or subject matter exceed</b>	<b>But Does not exceed</b>	<b>Proper Fee</b>
30000	32000	4030
32000	34000	4130
34000	36000	4230
36000	38000	4330
38000	40000	4430
40000	42000	4530
42000	44000	4630
44000	46000	4730
46000	48000	4830
48000	50000	4930
50000	55000	5080
55000	60000	5230
60000	65000	5380
65000	70000	5530
70000	75000	5680
75000	80000	5830
80000	85000	5980
85000	90000	6130
90000	95000	6280
95000	1,00,000	6430
1,00,000		6430
2,00,000		8430
3,00,000		10, 430
4,00,000		12, 430
5,00,000		14, 430
6,00,000		16, 430
7,00,000		18, 430
8,00,000		20430
9,00,000		22430
10,00,000		24430
11,00,000		26430
12,00,000		27630
13,00,000		28830
14,00,000		30030
15,00,000		31230

## Fixed Fees

Number	-2	Proper Fee
1. Application or petition	(a) when presented to any officer of the Excise Department or to any Magistrate by any person having dealings with the Government, and when the subject matter of such application of relates exclusive to those dealings;	five rupee.
	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 a petition relates exclusively to such engagement;	Five rupees.
	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 principle Civil Court of original jurisdiction; or to any Court of Small Causes constituted under the provincial Small Cause Courts Act, 1887, or to a Collector or other officer of revenue or to a public officer in relation to any suit or case in which is the amount of value of the subject matter is less than fifty rupees;	Five 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 office.	Five rupees.
	(c)(i) When containing a complaint or charge of any offence other than the offence under the Negotiable Instrument	Five rupees.

Act 1881.

	(d) When presented to any competent Authority for the purpose of obtaining a certificate of Domicile	Ten rupees
	(e) when presented to a Chief Controlling Revenue or Executive Authority or to a Commissioner of Revenue or to any Chief Officer Charged with executive administration of a division and not otherwise provided for by this Act.	Ten rupees
	(f) When presented to the High Court-	
	(i) For directions, orders or writs under Act Article 226 of the Constitution for any purpose other than the enforcement of the fundamental rights conferred by Part III thereof;	One hundred twenty-five rupees
	(ii) for directions orders or writs, under article 226 for the enforcement of any of the fundamental rights conferred by part III of the Constitution or for the exercise of its jurisdiction under Article 227 thereof;	Two hundred and fifty rupees
	(iii) In any other case not otherwise provided for by this Act .	Twenty rupees
2. Revision application when presented to the High Court under section 25 of the Provincial Small Cause courts Act, 1887 or section 115 of the Code of civil Procedure, 1908		Fifty Rupees
3. 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.	Five rupees in addition to any fee levied on the application under clause (a). Clause (c) or clause (f ) of Article 1 of this Schedule
4. First Application (other than a petition containing a criminal charge or information) for the summons of a		five rupees

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.

5. Application for leave to sue as a pauper.		Five rupees
6. Application for leave to appeal as a pauper.	(a) When presented to a District Court.	five rupees
	(b) when presented to a Commissioner or the High Court.	Twenty rupees
7. Complaint or memorandum of appeal in a suit to obtain possession under the Mamlatdars Court Act, 1906.		twenty-five rupees
8. Complaint or memorandum of appeal in a suit to establish or disprove a right of occupancy		Ten rupees
9. Bail bond or other instrument of obligation given in pursuance of an order made by a court or Magistrate under any section of the *code of Criminal Procedure, 1898, other than section 109 or 110 thereof or under the Code of civil Procedure, 1908 and not otherwise provided for by this Act		Ten Rupees
10. Bail-bonds in criminal cases, recognizance to prosecute and recognizances for personal appearance or otherwise		Five Rupees
11. Undertaking under section 49 of the Indian Divorce Act, 1869.		Ten Rupees
12. Mukhtarnama or Vakalatnama .	when presented for the conduct of any one case-	
	(a) to any Civil or Criminal Court other than the High Court, or to any Revenue Court or to any collector or Magistrate, or other executive officer;	Ten Rupees
	(b) to the High Court	Fifteen Rupees
		Five Rupees



13. Memorandum of appeal when the appeal is not from a decree or an order having the force of a decree, and is presented	(a) to any Civil Court other than the High Court, or to any Revenue Court or Executive officer other than the High Court or Chief Controlling Revenue or Executive Authority;	
	(b) to the Chief Controlling Executive or Revenue Authority;	Ten rupees
	(c) to the High Court.	twenty-five rupees
14. Caveat	(i) When presented to the High Court	Fifty rupees
	(ii) When presented to the Court other than High Court.	twenty-five rupees
15. Application for permission to cut timber in Government forests, or otherwise relating to such forests.		Five rupees
16. Memorandum of appeal presented to –		
(a) the State Government		Twenty rupees
(b) any Forest Officer, where such appeal is provided for by or under the Indian Forest Act, 1927, or any corresponding law in force.		Four rupees
17. Petition in a suit under the Native Converts Marriage Dissolution Act, 1866.		one hundred rupees
18. Application - (a) under section 20 of the Arbitration Act, 1940;		Fifty rupees
(b) for probate or letters of administration or for revocation thereof under the Indian Succession Act, 1925.	When the amount or value of the estate does not exceed two thousand rupees.	Ten rupees
(c) for a certificate under part X of the Indian Succession Act, 1925, or Bombay Regulation VIII of 1827 or any corresponding law for the time being in force;	When it exceeds two thousand rupees, but does not exceed five thousand rupees.	Thirty rupees
	When it exceeds five thousand rupees.	Fifty rupees
(d) 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		Twenty Five Rupees.

Trusts Act, 1882;		
(e) under rule 58 of Order XXI of the Code of Civil Procedure, 1908 regarding a claim to attached property.	When the amount or value of the property exceeds five thousand rupees	Thirty Rupees
19. agreement in writing stating a question for the opinion of the Court under the Code of Civil Procedure, 1908		Seventy Five Rupees
20. Every petition under the Indian Divorce Act, 1869 except petitions under section 44 of that Act and every memorandum of appeal under section 55 of that Act.		one hundred rupees
21. Plaint ,application, petition, or memorandum of appeal under the parsi marriage and divorce Act, 1936 the Special marriage Act, 1954 or the Hindu Marriage Act, 1955;		one hundred rupees
Provided that, where in addition to diverse damages are claimed.		A fee as above plus a fee on the amount of damages claimed according to the scale prescribed under article 1 of Schedule 1.
22. Petitions under the Indian Christian Marriage Act, 1872, section 45 and 48.		Ten Rupees
23. plain, petition or application (including memorandum of appeal) which is capable of being treated as a suit-		
(a) for annulment of marriage;		One hundred rupees
(b) for dissolution of marriage;		One hundred rupees
(c) in suit for custody of minor;		Seventy-five rupees
(d) for restitution of conjugal rights;		One hundred rupees

(e) for judicial separation;		One hundred rupees
(f) in or two any Civil Court not otherwise provided for and the subject, matter of which is not capable of being estimated in money value.		Ad valorem fee payable, as if the amount or value of the subject matter was three hundred rupees
24. Copy or translation of a judgment or order not being, or having the force of a decree.	When such judgment or order is given or made by any civil Court other than the High Court, or by any Revenue Court;	Five Rupees
	When such judgment or order is given or made by the High Court.	Ten Rupees
25. 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 the District Court or High court, or by any Revenue Court;	Ten Rupees
	When such decree or order is made by the District Court	Twenty rupees
	When such decree or order is made by the High Court	Twenty-five rupees
26. Copy of any document (including power of attorney) liable to stamp-duty under the Bombay Stamp Act, 1958 or the Indian Stamp Act, 1899 or any corresponding law in force, as the case may be, when left by any party to a suit or proceeding in place of the original withdrawn.	(a) When the stamp duty chargeable on the original does not exceed twenty rupees	Two Rupees
	(b) In any other case.	Twenty Rupees
27. Copy of any revenue or judicial proceeding or order not otherwise provided for by this Act, or copy of any amount, 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 or of a division	For every three hundred and sixty words or fraction of three hundred and sixty words.	Five Rupees
28. application made under the Bombay Money-lenders Act, 1946 or under any corresponding law in force		Ten Rupees

29. Application presented to any registration Officer for search of registration records.	Five Rupees
30. Appeal or application to the registrar under section 72 or, 73 as the case may be, of the 1Registration Act, 1908	Five Rupees
31. (a) application for a licence under subclause (i) of clause (w): (b) Application for certificate of registration under clause (xa) of sub-section (l) of section 33 of the Bombay Police Act, 1951.	Five Rupees
32. Application or appeal to the Regional or State Transport Authority or the State Government under chapter IV of the Motor Vehicles Act, 1988	Twenty Rupees
33. Election petition questioning the election of a person in respect of the office- (a) of Sarpanch or Upasarpanch or member of a panchayat; (b) of councillor or member Muincipal Council, Zilla parishad, Panchayat Samiti or such other Local Authority; (c) of Mayor or Councillor of the Municipal Corporation of Greater Bombay or Mayor or Deputy Mayor or Councillor of the Corporation of the City of Nagpur or a Municipal corporation established under the Bombay Provincial Municipal Corporations Act,1949, or President, Vice-President, Chairman or Deputy Chairman of any local authority referred to in clause (b).	Fifty rupees
34. Application or petition to the Court under sections 391, 439 or 522 of the Comapanies Act,1956.	One Hundred Fifty Rupees
Any other application or petition to the Court for Judicial action or relief under the said Act, not otherwise	Five Hundred Rupees
	Two Hundred Rupees
	Forty Rupees

provided for under this Act.

35. Application-

(a) for order of arrest or attachment before judgment or for temporary injunction;

Ten Rupees

(b) for compensation for arrest or attachment before judgment or in respect of temporary injunction obtained on insufficient grounds;

Ten Rupees

(c) for the appointment of a receiver in a case in which the applicant has no present right of possession of the property in dispute;

Twenty rupees

(d) for setting aside decree passed ex-parte or for review of order dismissing suit for default

Five rupees

36. Appeal or application to the Cooperative Tribunal.

Twenty five rupees

37. Application made by a party to the Magistrate under section 145 of the Code of Criminal Procedure, 1973.

Ten Rupees

38. Memorandum of appeal or application for revision or review presented under Chapter XIII of the Maharashtra Land Revenue Code, 1966 to-

(a) Appellate Authority

Fifty Rupees

(b) State Government

Fifty Rupees

38A. Application, reference, complaint, appeal or, as the case may be, revision application filed under the Maharashtra Recognition of Trade Unions and Prevention of unfair Labour Practices Act, 1971.-

(a) Application to the Labour Court under section 25.-

(i) by the employer for declaration that the strike is illegal.

Two hundred and fifty rupees

(ii) by a recognised union that the lockout is illegal.

Hundred Rupees

(b) complaint under section 28 to the Labour Court with reference to item 1 of Schedule IV to the Act.

(i) by any union.

Fifty rupees

(ii) by any employee

Twenty rupees

(c) Complaint to the Industrial Court under section 28 regarding any item in Schedule II or III to the Act.

(i) when by any union.

Fifty rupees

(ii) by any employee

Twenty rupees

(d) appeal under section 42 and revision under section 44 to the Industrial Court.

Fifty rupees

(e) application filed under section 50.

Twenty rupees

(f) other miscellaneous matters not provided in the act of any of the above entries .

Twenty rupees

38B. Application or reference under the Industrial Disputes Act, 1947,—

(a) under section 2 (k)

Two hundred and fifty rupees.

(b) to the Labour Court under section 2-A in any dispute or difference between workman and his employer connected with or arising out of discharge, dismissal, retrenchment or termination of the workman

Fifty rupees.

(c) regarding any strikes and lock-outs to the Labour Court under section 24.

One hundred rupees

(d) during the conciliation proceedings under section 33.

Fifty rupees

(e) in any other miscellaneous cases other than referred above.

Twenty rupees

38C . Application or reference under the Bombay Industrial Relations Act, 1946

(a) in arbitration proceeding to the Industrial Court under section 69,71 and 73-A.

Two hundred and fifty rupees.

(b) to the Labour Court under section 78 read with section 79.

Fifty rupees

(c) appeals filed to the Industrial Court under section 84 or revision application under section 85.	Fifty rupees
(d) in any other miscellaneous cases other than those specified above.	Twenty rupees
38-D. Claim or reference under section 6-A of the Bombay labour welfare Fund Act, 1953	Twenty Rupees
38-E.. Application or reference under the Payment of Gratuity Act, 1971.	Twenty Rupees
38-F. Application for reference under the Maharashtra Mathadi, Hamal and other Manual Workers (Regulations Employment and Welfare), Act 1969.	Twenty Rupees
39. Save as otherwise provided in this Act or any other law memorandum of appeal or application for revision or review presented to the State Government under any Provincial or State Act or under any other rules or orders issued thereunder .	Fifty Rupees
40. All adjournment applications in Civil and Criminal Courts.	Ten Rupees

## (See Section 29)

Form of valuation (to be used with such modifications, if any, as may be necessary).IN THE COURT OF Re-Probate of the Will of (or administration of) the property and credits of the 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 credit 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 AValuation of the Moveable and Immoveable Property of the Deceased

Rs.

Cash in the house and at the banks, household goods, wearing apparel, books, plate, jewels etc. (State estimated value according to best of Executor's 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

Rs.

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 the 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

Rs.

Amount of debts due and owing from the deceased, payable by law out of the estate. State the particulars of the debts with interest in respect of each debt separately calculating it to the time of making the application).

Amount of funeral expenses

Amount of mortgage encumbrances. (State the particulars of amount of mortgage encumbrance with interest in respect of each mortgage encumbrance separately, calculating it to the time of making the application).

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

Other property not subject to duty.

Total

**(See Section 49)**

Laws Repealed

Year	Number	Law	Extent of Repeal
1870	VII	The Court-fees Act, 1870, in its application to the pre-reorganisation State of Bombay,	The whole, in so far as it relates to entries 3 and 66 of List II and



<b>Year</b>	<b>Number</b>	<b>Law</b>	<b>Extent of Repeal</b>
		excluding the transferred territories and to the Vidarbha region and the Kutch area of the State of Bombay.	entry 47 of List III in the Seventh Schedule to the Constitution of India.
1870	VII	The Court-fees Act, 1870, as modified and applied to the Saurashtra area of the State of Bombay by the State of Saurashtra (application of Central and Bombay Acts) Ordinance, 1948	The whole, in so far as it relates to entries 3 and 66 of List II and entry 47 of List III in the Seventh Schedule to the Constitution of India.
1324 Fasli	VI	The Hyderabad Court Fees Act, in its application to the Hyderabad area of the State of Bombay.	The whole, in so far as it relates to entries 3 and 66 of List II and entry 47 of List III in the Seventh Schedule to the Constitution of India.
1932	II	The Bombay Finance Act, 1932	Section 2 A and Part III Containing Sections 12, 13 and 14.

## (See Section 50)

### Laws Amended

<b>Year</b>	<b>Number</b>	<b>Law</b>	<b>Extent of Amendment</b>
1887	VII	The Suits Valuation Act, 1887 in its application to the pre-reorganisation state of Bombay, excluding the transferred territories and to the Vidarbha Region and the Kutch area of the State of Bombay.	In section 9, the words and figures" of the Court-fees Act, 1870, and "shall be deleted.
1887	VII	The Suits Valuation Act, 1887, as modified and applied to the Saurashtra area of the State of Bombay by the State of Saurashtra (Application of Central and Bombay Acts) Ordinance, 1948.	In section 9, the words and figures" of the Court-fees Act, 1870, and "shall be deleted.