

THE COURT FEES ACT, 1870

(Act VII of 1870)

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THE COURT FEES ACT, 1870

(Act VII of 1870)

[11 March 1870]

**CHAPTER I
PRELIMINARY**

1. Short title – Extent of Act – Commencement of Act.— This Act may be called the Court-fees Act, 1870.

It extends to [2][the whole of Pakistan].

And it shall come into force on the first day of April, 1870.

[3]**1-A. Definition of “Appropriate Government”.**— In this Act “the Appropriate Government” means, in relation to fees or stamps relating to documents presented or to be presented before any officer serving under the [4][Federal Government], that Government, and in relation to any other fees or stamps, the Provincial Government].

2. [“Chief Controlling Revenue-authority” defined] Repealed by A.O., 1937.

CHAPTER II

FEES IN THE HIGH COURTS [5][* * *]

3. Levy of fees in High Courts on their original sides.— The fees payable for the time being to the clerks and officers (other than the sheriffs and attorneys) of the [6][High Courts]; or chargeable in each of such Courts under No. 11 of the first, and Nos. 7, 12, 14, [7][* * *], 20 and 21 of the second schedule to this Act annexed;

[8][* * * * * * * * * * * * * * * *]

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 [9][* * *] 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 [10][judgments (other than judgments passed in the exercise of the ordinary original Civil Jurisdiction of the Court) of [11][two]] 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 on an amount not less than that indicated by either of the said schedules as the proper fee for such document.

5. Procedure in case of difference as to necessity or amount of fee.— When any difference arises between the officer whose duty it is to see that any fee is paid under this Chapter and any suitor or attorney, as to the necessity of paying a fee or the amount thereof, the question shall, when the difference arises in any of the [12][* * *] 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.

¹³[* * * * *]

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

CHAPTER III FEES IN OTHER COURTS AND IN PUBLIC OFFICES

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

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

- (i) **For money.**— In suits for money (including suits for damages or compensation, or arrears of maintenance of annuities, or of other sums payable periodically)— according to the amount claimed;
- (ii) **For maintenance and annuities.**— In suits for maintenance and annuities or other sums payable periodically—according to the value of the subject-matter of the suit, and such value shall be deemed to be ten times the amount claimed to be payable for one year;
- (iii) **For 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) **To enforce a right to share in joint family property.**— to enforce the right to share in any property on the ground that it is joint family property,
 - (c) **For a declaratory decree and consequential relief.**— to obtain a declaratory decree or order, where consequential relief is prayed,
 - (d) **For an injunction.**— to obtain an injunction,
 - (e) **For easements.**— for a right to some benefit (not herein otherwise provided for) to arise out of land, and
 - (f) **For accounts.**— for accounts—

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

In all such suits the plaintiff shall state the amount at which he values the relief sought ¹⁴[:]

¹⁵[Provided that nothing in this clause shall apply to suits mentioned in clause iv-A],

¹⁶[(iv-A) **For a declaratory decree regarding immovable property on the basis of alleged sale, etc.**— In suits for a declaratory decree with or without consequential relief as to right in or title to immovable property based on alleged sale, gift, exchange or mortgage— according to the value of the property],

¹⁷[(v) **For possession of lands, houses and gardens.**— In suits for the possession of land, houses and gardens— according to the value of the subject-matter; and such value shall be deemed to be—

- (a) where the subject-matter is land and where net profits have arisen from such land during the year next before the date of presenting the plaint— fifteen times such net profits;
- (b) where the subject-matter is land and where no such profits have arisen therefrom— market value of such land;
- (c) Where the subject-matter is a house or garden- according to the market value of the house or garden].

[18](vi) To enforce a right of pre-emption—

In suits to enforce a right of pre-emption—

- (a) Where the subject-matter is land, according to the value of the land in respect of which the right is claimed calculated by multiplying the produce index units of such land with the money value of a produce index as notified by the Government; and
- (b) Where the subject-matter is a house or a garden, according to the value computed in accordance with clause (v) of this section.

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

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

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

To foreclose.— and in suits by a mortgagee to foreclose the mortgage, or, where the mortgage is made by conditional sale, to have the sale declared absolute— according to the principal money expressed to be secured by the instrument of mortgage.

(x) For specific performance.— In suits for specific performance—

- (a) of a contract of sale— according to the amount of the consideration;
- (b) of 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 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,

[19](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 ejectment,

(e) to recover the occupancy of **[20]**[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 ^[21][immovable property] to which the suit refers payable for the year next before the date of presenting the plaint.

^[22][(xii) In suits not expressly provided for in this section, according to the value claimed, but such value shall not be less than a value which would attract a Court-fee of less than fifteen rupees].

8. Fee on memorandum of appeal against order relating to compensation.— The amount of fee payable under this Act on a memorandum of appeal against an order relating to compensation under any Act for the time being in force for the ^[23]acquisition of land for public purposes shall be computed according to the difference between the amount awarded and the amount claimed by the appellent.

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

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

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

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

^[24]* * * * *

11. Procedure in suits for mesne profits or account when amount decreed exceeds amount claimed.— ^[25][(1)] 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.

^[26][(2) **Refund where amount decreed is less than amount claimed.**— Where in any such suit as is referred to in sub-section (1) the Court-fee paid is found to be in excess of the amount of fee which would be payable if the suit had been valued at the amount decreed, the decree-holder shall be entitled to the refund of the excess of Court-fee paid by him].

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

(ii) But whenever any such suit comes before a Court of appeal, reference or revision, if such Court considers that the said question has been wrongly decided to the detriment of the

revenue, it shall require the party by whom such fee has been paid to pay so much additional fee as would have been payable had the question been rightly decided, and the provisions of section 10, paragraph (ii), shall apply.

13. Refund of fee paid on memorandum of appeal.— If an appeal or plaint, which has been rejected by the lower Court on any of the grounds mentioned in the ^[27]Code of Civil Procedure, is ordered to be received, or if a suit is remanded in appeal, on any of the grounds mentioned in ^[28]section 351 of the same Code for a second decision by the lower Court, the Appellate Court shall grant to the appellant a certificate, authorizing him to receive back from the Collector the full amount of fee paid on the memorandum of appeal:

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

14. Refund of fee on application for review of judgment.— Where an ^[29]application for a review of judgement is presented on or after the ninetieth day from the date of the decree, the Court, unless the delay was caused by the applicant's laches, may, in its discretion, grant him a certificate authorizing him to receive back from the Collector so much of the fee paid on the application as exceeds the fee which would have been payable had it been presented before such day.

15. Refund where Court reverses or modifies its former decision on ground of mistake.— Where an application for a review of 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 a certificate from the Court authorizing him to receive back from the Collector so much of the fee paid on the ^[30][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).

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. *[Additional fee where respondent takes objection to unappealed part of decree]. Rep. by the Code of Civil procedure, 1908 (V of 1908).*

17. Multifarious suits.— Where a suit embraces two or more distinct subjects, the plaint or memorandum of appeal shall be chargeable with the aggregate amount of the fees to which the plaints or memoranda of appeal in suits embracing separately each of such subjects would be liable under this Act.

Nothing in the former part of this section shall be deemed to affect the power conferred by the ^[31]Code of Civil Procedure, section 9.

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 ^[32]Code of Criminal Procedure, the complainant shall pay a fee of ^[33][one rupee] 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 an officer, warrant-officer, non-commissioned officer or private of ^[34][the Pakistan Army] not in civil employment.
- (ii) *[Rep. by the Amending Act, 1891 (XII of 1891)].*

- (iii) Written statements called for by the Court after the first hearing of a suit.
- (iv) [*Rep. by the Cantonments Act, 1889 (XIII of 1889)*].
- (v) [*Rep. by A.O., 1949, Sch*].
- (vi) [*Rep. ibid.*].
- (vii) [*Rep. ibid.*].
- (viii) Probate of a will, letters of administration, ^[35][and, save as regards debts and securities, a certificate under Bombay Regulation VIII of 1827], where the amount or value of property in respect of which the probate or letters or certificate shall be granted does not exceed one thousand rupees.
- (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 criminal charge or information) for the summons of a witness or other person to attend either to give evidence or to produce a document or in respect of the production or filing of an exhibit not being an affidavit made for the immediate purpose of being produced in Court.
- (xv) Bail-bonds in criminal cases, recognizances to prosecute or give evidence, and recognizances for personal appearance or otherwise.
- (xvi) [*Omitted by A.O., 1949, Sch*].
- (xvii) Petition by a prisoner, or other person in duress or under restraint of any Court or its officers.
- (xviii) Complaint of a public servant (as defined in the Pakistan Penal Code)^[36], a municipal officer, or an officer or servant of a Railway Company.
- (xix) Application for permission to cut timber in Government forests, or, otherwise relating to such forests.
- (xx) Application for the payment of money due by government to the applicant.
- (xxi) Petition of appeal against the chaukidari assessment under ^[37]Act No. XX of 1856, or against any municipal tax.
- (xxii) Application for compensation under any law for the time being in force relating to the ^[38]acquisition of property for public purposes.
- (xxiii) [*Omitted by A.O., 1949, Schedule*].
- (xxiv) ^[39][Petition under the Christian Marriage Act, 1872, (XV of 1872), sections 45 and 46].

^[40][CHAPTER III-A]

PROBATES, LETTERS OF ADMINISTRATION AND CERTIFICATES OF ADMINISTRATION

19-A. Relief where too high a court-fee has been paid.— Where any person on applying for the probate of a will or letters of administration has estimated the property of the deceased to be of greater value than the same has afterwards proved to be, and has consequently paid too high a court-fee thereon, if, within six months after the true value of the property has been ascertained, such person produces the probate or letters to the Chief Controlling Revenue-Authority ^[41][for the local area] in which the probate or letters has or have been granted,

and delivers to such Authority a particular inventory and valuation of the property of the deceased, verified by affidavit or affirmation,

and if such Authority is satisfied that a greater fee was paid on the probate or letters than the law required,

the said Authority may –

- (a) cancel the stamp on the probate or letters if such stamp has not been already cancelled;
- (b) substitute another stamp for denoting the court-fee which should have been paid thereon; and
- (c) make an allowance for the difference between them as in the case of spoiled stamps, or repay the same in money, at his discretion.

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

Whenever it is proved to the satisfaction of such Authority that an executor or administrator has paid debts due from the deceased to such an amount as, being deducted out of the amount or value of the estate, reduces the same to a sum which, if it has been the whole gross amount or value of the estate, would have occasioned a less court-fee to be paid on the probate or letters of administration granted in respect of such estate than has been actually paid thereon under this Act,

such Authority may return difference, provided the same be claimed within three years after the date of such probate or letters.

But when, by reason of any legal proceeding, the debts due from the deceased have been ascertained and paid, or his effects have not been recovered and made available, and in consequence thereof the executor or administrator is prevented from claiming the return of such difference within the said term of three years, the said Authority may allow such further time for making the claim as may appear to be reasonable under the circumstances.

19-C. Relief in case of several grants.— Whenever ^[42][* * *] a grant of probate or letters of administration has been or is made in respect of the whole of the property belonging to an estate, and the full fee chargeable under this Act has been or is paid thereon, no fee shall be chargeable under the same Act when a like grant is made in respect of the whole or any part of the same property belonging to the same estate.

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

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

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

value of the estate in respect of which a court-fee was paid on such probate or letters of administration.

19-E. Provision for case where too low a Court-fee has been paid on probates, etc.— Where any person on applying for probate or letters of administration has estimated the estate of the deceased to be of less value than the same has afterwards proved to be, and has in consequence paid too low a court-fee thereon, the Chief Controlling Revenue-Authority ^[43][for the local area] in which the probate or letters has or have been granted may, on the value of the estate of the deceased being verified by affidavit or affirmation, cause the probate or letters of administration to be duly stamped on payment of the full court-fee which ought to have been originally paid thereon in respect of such value and of the further penalty, if the probate or letters is or are produced within one year from the date of grant, of five times, or, if it or they, is or are produced after one year from such date, of twenty times, such proper court-fee, without any deduction of the court-fee originally paid on such probate or letters:

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

19-F. Administrator to give proper security before letters stamped under section 19E.— In case of letters of administration on which too low a court-fee has been paid at first the said Authority shall not cause the same to be duly stamped in manner aforesaid until the administrator has given such security to the Court by which the letters of administration have been granted as ought by law to have been given on the granting thereof in case the full value of the estate of the deceased had been then ascertained.

^[44]**19-G. Executors, etc., not paying full court-fee on probates, etc., within six months after discovery of under-payment.**— Where too low a court-fee has been paid on any probate or letters of administration in consequence of any mistake, or of its not being known at the time that some particular part of the estate belonged to the deceased, if any executor or administrator acting under such probate or letters does not, within six months ^[45][* * *] 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.

^[46]**19-H. Notice of applications for probate or letters of administration to be given to Revenue-authorities, and procedure thereon.**— (1) Where an application for probate or letters of administration is made to any Court other than a High Court, the Court shall cause notice of the application to be given to the Collector.

(2) Where such an application as aforesaid is made to a High Court, the High Court shall cause notice of the application to be given to the Chief Controlling Revenue-authority ^[47][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 ^[48]Indian Succession Act, 1865^[49], or, as the case may be, by section 98 of ^[50]the Probate and Administration Act, 1881.^[51]

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

(6) For the purposes of any such inquiry, the Court or person authorized by the Court to hold the inquiry may examine the petitioner for probate or letters of administration on oath (whether in person or by commission), and may take such further evidence as may be produced to prove the true value of the property. The person authorized as aforesaid to hold the inquiry shall return to the Court the evidence taken by him and report the result of the inquiry, and such report and the evidence so taken shall be evidence in the proceeding, and the Court may record a finding in accordance with the report, unless it is satisfied that it is erroneous.

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

(8) The ^[52][Provincial Government] may make rules for the guidance of Collectors in the exercise of the powers conferred by sub-section (3)].

^[53]**[19-I Payment of court-fees in respect of probates and letters of administration.]**— (1) No order entitling the petitioner to the grant of probate or letters of administration shall be made upon an application for such grant until the petitioner has filed in the Court a valuation of the property in the form set forth in the third schedule, and the Court is satisfied that the fee mentioned in No. 11 of the first schedule has been paid on such valuation.

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

^[54]**[19-J. Recovery of penalties, etc.]**— (1) Any excess fee found to be payable on an 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 ^[55][* * *].

(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 19E in excess of the full court-fee which ought to have been paid].

^[56]**[19-K. Sections 6 and 28 not to apply to probate or letters of administration.]**— Nothing in section 6 or section 28 shall apply to probates or letters of administration].

CHAPTER IV PROCESS-FEES

20. Rules as to cost of processes – Confirmation and publication of rules.— 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.

All such rules, alterations and additions shall, after being confirmed by the ^[57][Provincial Government] ^[58][* * *] be published in the ^[59][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.

^[60]**20-A. Exemption for certain processes.**— (1) Notwithstanding anything contained in the preceding section or in the rules made thereunder, no fees shall be charged for serving and executing process on behalf of:

^[61](a) the prosecution in any criminal proceedings taken on information presented or complaint made by a public-officer acting in his official capacity; ^[62][and]

^[63](b) a liquidator or an arbitrator appointed under the provisions of the Co-operative Societies Act, 1912].

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

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

22. Number of peons in District and subordinate Courts – Number of peons in Mufassal Small Cause Courts.— Subject to ^[64]rules to be made by the High Court and approved by the ^[65][Provincial Government] ^[66][* * *] 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,

and for the purposes of this section, every Court of Small Causes established under Act No. XI of 1865 (*to consolidate and amend the law relating to Courts of Small Causes beyond the local limits of the ordinary original civil jurisdiction of the High Courts of Judicature*)^[67] shall be deemed to be subordinate to the court of the District Judge.

23. [*Number of peons in Revenue Courts*]. Repealed by section 2 and Schedule of the Punjab Land Revenue Act, 1887 (XVII of 1887).

24. [*Process served under this Chapter to be held to be process within meaning of Code of Civil Procedure*]. Rep. by the Repealing and Amending Act, 1891 (XII of 1891).

CHAPTER V

OF THE MODE OF LEVYING FEES

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

26. Stamps to be impressed or adhesive.— The stamps used to denote any fees chargeable under this Act shall be impressed or adhesive, or partly impressed and partly adhesive, as the ^[68][Appropriate Government] may, by notification in the ^[69][Official Gazette] from time to time direct^[70].

27. Rules for supply, number, renewal and keeping accounts of stamps.— The ^[71][Appropriate Government] may, from time to time, make ^[72]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; 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 ^[73][Official Gazette], and shall thereupon have the force of law.

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

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

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

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

Such officer as the Court or the head of the office may from time to time appoint shall, on receiving any such document, forthwith effect such cancellation by punching out ^[74][the crescent and star] so as to leave the amount designated on the stamp untouched, and the part removed by punching shall be burnt or otherwise destroyed:

^[75][Provided that if any document bearing a court-fee stamp of a design current in British India immediately before the fifteenth day of August, 1947 and still current in Pakistan is presented to the proper officer, he shall forthwith effect the cancellation by punching out the figure-head so as to leave the amount designated untouched.]

CHAPTER VI MISCELLANEOUS

31. [*Repayment of fees paid on applications to Criminal Courts*]. Rep. by the Code of Criminal Procedure (Amendment) Act, 1923 (XVIII of 1923), s. 163.

32. [*Amendment of Act VIII of 1859 and Act IX of 1869*]. Rep. by the Repealing and Amending Act, 1891 (XII of 1891).

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.

^[76]**34. Sale of Stamps.**— (1) The ^[77][Appropriate Government] may from time to time make ^[78]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 ^[79][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 ^[80][Appropriate Government] may, from time to time by notification in the ^[81][Official Gazette] reduce or remit in the whole or in any part of ^[82][the

territories under its administration] all or any of the fees mentioned in the first and second schedules to this Act annexed, and may in like manner cancel or vary such order.

35-A. ^[83]* * * * *

36. Saving of fees to certain officers of High Courts.— Nothing in Chapters II and V of this Act applies ^[84]* * * to the fees which any officer of a High Court is allowed to receive in addition to a fixed salary.

^[85]**[SCHEDULE I**
Ad Valorem Fees

Sl. No.	Article	Proper Fee
1	2	3
1.	Plaint, written statement pleading a set-off or counter-claim or memorandum of appeal (not otherwise provided for in this Act) or of cross-objection presented to any civil or Revenue Court except those mentioned in section 3. <i>Note</i> — The amount payable under this number shall be rounded to the nearest fifty paises.	^[86] [Seven-and-a-half] per centum on the amount or value of the subject-matter in dispute subject to a maximum of ^[87] [fifteen thousand] rupees.
2.	Plaint in a suit for possession under the Specific Relief Act, 1877, section 9.	A fee of one-half the amount prescribed in Serial No. 1.
3.	Application for review of judgment, if presented on or after the ninetieth day from the date of the decree.	The fee leviable on the plaint or memorandum of appeal.
4.	Application for review of judgment, if presented before the ninetieth day from the date of the decree.	One-half of the fee leviable on the plaint or memorandum of appeal.
5.	Copy or translation of a judgment or order not being, or having the force of, a decree— (a) When such judgment or order is passed by any Civil Court, other than a High Court, or by the presiding officer of any Revenue Court or office, or by any other judicial or Executive Authority. (b) When such judgment or order is passed by a High Court.	One rupee. Two rupees.
6.	Copy of the decree or order having the force of a decree— (a) When such decree or order made by any Civil Court other than a High Court, or any Revenue Court— (i) if the amount or value of the subject-matter of the suit wherein such decree or order is made does not exceed fifty rupees: (ii) if such amount or value exceeds fifty rupees: (b) When such decree or order is made by a High Court.	One rupee Two rupees. Five rupees.
7.	Copy of any document liable to stamp duty under the Stamp Act, 1899, when left by any party to a suit or proceeding in place of the original withdrawn— (a) When the stamp duty chargeable on the original does not exceed fifty paises. (b) In any other case.	The amount or duty chargeable on the original. One rupee.

Sl. No.	Article	Proper Fee
1	2	3
8.	Copy of any revenue or judicial proceeding or order not otherwise provided for by this Act, or copy of any account, statement, report or the like, taken out of any Civil or Criminal or Revenue Court or office or from the office of any chief officer charged with the executive administration of a Division— For every three hundred and sixty words or fraction of three hundred and sixty words.	Fifty paises.
9.	Probate of a will or letters of administration with or without will annexed— When the amount or value of the property in respect of which the grant of probate or letters is made exceeds one thousand rupees, but does not exceed ten thousand rupees. When such amount or value exceeds ten thousand rupees but does not exceed fifty thousand rupees. When such amount or value exceeds fifty thousand rupees:	Two per centum on such amount or value. Three per centum on such amount or value. Four per centum on such amount or value.
	Provided that when, after the grant of a certificate under the Succession Act, 1925, in respect of any property included in an estate, a grant of probate or letters of administration is made in respect of the same estate, the fee payable in respect of the latter grant shall be reduced by the amount of the fee paid in respect of the former grant. <i>Note-</i> The amount payable under this number to be rounded to the nearest rupee.	
10.	Certificate under the Succession Act, 1925— (i) On the amount or value of any debt or security specified in the certificate under section 8 of the Act. (ii) On the amount or value of any debt or security to which the certificate is extended under section 10 of the Act. <i>Explanation 1</i> — For the purposes of this number, the amount of a debt is its amount, including interest on the day on which the inclusion of the debt in the certificate is applied for, so far as such amount can be ascertained. <i>Explanation 2</i> — Whether or not any power with respect to a security specified in a certificate has been conferred under the Act and where such power has been so conferred whether the power is for the receiving of interest or dividends on, or for the negotiation or transfer of the security, or for both purposes, the value of the security is its market-value on the day on which the inclusion of the security in the certificate is applied for, so far as such value can be ascertained.	Two per centum on such amount or value. Three per centum on such amount or value.
11.	Application to the Board of Revenue/Commissioners of Divisions for the exercise of its revisional jurisdiction under section 84 of the Punjab Tenancy Act, 1887— When the amount or value of the subject-matter in dispute does not exceed twenty-five rupees.	Two rupees.

Sl. No.	Article	Proper Fee
1	2	3
	When such amount or value exceeds twenty-five rupees.	The fee leviable on a memorandum of appeal.
12.	Application to a High Court for the exercise of its revisional jurisdiction under section 115 of the Code of Civil Procedure, 1908– Where the application is for revision of an order and the amount or value of the subject-matter is less than two thousand rupees. Where the application is for the revision of an order and subject-matter is two thousand rupees or more. Where the application is for the revision of an appellate decree.	Seven rupees and fifty paise. Fifteen rupees. The fee leviable on a memorandum of appeal].

^[88]**[SCHEDULE II
Fixed Rates**

Sl. No.	Article	Proper Fee
1	2	3
1.	<p>Application or petition—</p> <p>(a) When presented to any Officer of the Customs or Excise Department or to any Magistrate by any person having dealings with the Government and when the subject-matter of such application relates exclusively to those dealings; or</p> <p style="padding-left: 40px;">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</p> <p style="padding-left: 40px;">When presented to any Civil Court other than a principal Civil Court of original jurisdiction or to any Court of Small Causes constituted under the Provincial Small Causes Courts Act, 1887, or to a Collector or other officer of revenue in relation to any suit or case in which the amount or value of subject-matter is less than fifty rupees; or</p> <p style="padding-left: 40px;">When presented to any Civil, Criminal or Revenue Court, or to any Board or Executive Officer for the purpose of obtaining a copy or translation of any judgment, decree or order passed by such Court, Board or Officer, or of any other document or record in such Court or Office;</p>	One rupee.

Sl. No.	Article	Proper Fee
1	2	3
	(b) When containing a complaint or charge of any offence other than an offence for which police officers may, under the Code of Criminal Procedure, 1898, arrest with our warrant, and presented to Criminal Court; or When presented to a Civil, Criminal or Revenue Court, or to a Collector or any Revenue Officer, having jurisdiction equal or subordinate to a Collector or to any Magistrate in his executive capacity and not otherwise provided for by this Act; or	Two rupees. Two rupees.
	to deposit in Court revenue or rent; or for determination by a Court of the amount of compensation to be paid by a landlord to his tenant (c) (i) When presented to a Chief Controlling Revenue or Executive Authority, or to a Commissioner of Revenue or Circuit or to any Chief Officer charged with executive administration of a Division and not otherwise provided by this Act (ii) When presented to a Court or Authority other than a High Court, for transfer of cases (d) When presented to a High Court— (i) Under the Companies Act, 1913, for winding up a company (ii) Under the said Act for taking some other judicial action (iii) For transfer of cases (iv) In all other cases	Two rupees Two rupees. Two rupees. Five rupees. Two hundred rupees. Ten rupees. Five rupees. Five rupees.
2.	Application to any Civil Court that records may be called for from another Court— When the Court grants the application and is of the opinion that the transmission of such records involves the use of the post.	Three rupees in addition to any fee levied on the application under clause (a), clause (b) or clause (c), of Number 1 of this Schedule.
3.	Application for leave to sue as a pauper	Two rupees.
4.	Application for leave to appeal as a pauper	Two rupees.
5.	Plaint or memorandum of appeal in a suit to establish or disprove a right of occupancy	Two rupees.
6.	Undertaking under section 49 of the Divorce Act, 1869.	One rupee.
7.	Mukhtarnama or Wakalatnama when presented for the conduct of any one case—	
	(a) to any Civil or Criminal Court, other than a High Court, or to any Revenue Court, or to any Collector or Magistrate, or other Executive Officer, except such as are mentioned in clauses (b) and (c) of this number: (b) to Commissioner or Revenue, Circuit or Customs or to any officer charged with the Executive Administration of a Division, not being the Chief Revenue or Executive Authority;	Two rupees. Two rupees.

Sl. No.	Article	Proper Fee
1	2	3
	(c) to a High Court, Board of Revenue or other Chief Controlling Revenue or Executive Authority:	
8.	Memorandum of appeal when the appeal is not from a decree or an order having the force of a decree and is presented—	
	(a) to any Civil Court other than a High Court, or to any Revenue Court or Executive Officer other than the High Court or Chief Controlling Revenue or Executive Authority;	Three rupees.
	(b) to the Central Board of Revenue under section 188 of the Sea Customs Act, 1878, or section 35 of the Central Excise and Salt Act, 1944;	Twenty-five rupees.
	(c) to High Court or other Chief Controlling Executive or Revenue Authority:	Ten rupees.
9.	Caveat	Ten rupees.
10.	Petition in a suit under the Native Convert's Marriage Dissolution Act, 1866:	Ten rupees.
11.	Plaint or memorandum of appeal in each of the following suits:-	
	(i) to alter or set aside a summary decision or order of any Civil Court, not being a High Court; or any Revenue Court;	Ten rupees.
	(ii) to alter or cancel any entry in a register of the names of proprietors of Revenue paying estates;	Ten rupees.
	(iii) to obtain a declaratory decree when no consequential relief is prayed;	Thirty rupees.
	(iv) to set aside an award;	Ten rupees.
	(v) to set aside an adoption;	Ten rupees.
	(vi) to set aside an alienation;	Fifteen rupees.
	(vii) 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:	Ten rupees.
12.	Application under Chapter III of the Arbitration Act, 1940:	Twenty rupees.
13.	Agreement in writing stating a question for the opinion of the Court under the Code of Civil Procedure, 1908:	Twenty rupees.
14.	Every petition under the Divorce Act, 1869 except petitions under section 44 of the same Act, and every memorandum of appeal under section 55 of the same Act:	Twenty rupees.
15.	Plaint or memorandum of appeal under the Parsi Marriage and Divorce Act, 1936:	Twenty rupees.
16.	Plaint or memorandum of appeal in a suit by a reversioner under the Punjab Customary law for a declaration in respect of an alienation of ancestral land.	Twenty rupees.
17.	For determination of fair rent or eviction of tenant under sections 4 and 13 of the ¹⁸⁹ [West Pakistan] Urban Rent Restriction Ordinance, 1959 (VI of 1959)–	

Sl. No.	Article	Proper Fee
1	2	3
	(i) Where the property involved is exempted from Property Tax under the [90] [West Pakistan] Urban Immovable Property Tax Act: (ii) Where such property is assessed to Urban Immovable property Tax:	Five rupees Fifteen rupees.]

¹⁹¹SCHEDULE III

(See Section 19-I)

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

IN THE COURT OF _____

Re Probate of the Will of _____ (or administer 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

	Rs.	A	P.
<p>VALUATION OF THE MOVABLE AND IMMOVABLE PROPERTY OF DECEASED</p> <p>Cash in the house and at the banks household goods, wearing-apparel, books, plate, jewels, etc. <i>(State estimated value according to best of Executor's or Administrator's belief).</i></p> <p>Property in Government securities transferable at the Public Debt Office. <i>(State description and value at the price of the day; also interest separately, calculating it to the time of making the application).</i></p> <p>Immovable property consisting of <i>(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).</i></p> <p>Leasehold property <i>(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).</i></p> <p>Property in public companies <i>(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).</i></p> <p>Policy of insurance upon life, money but on marriage and other societies such as bonds, mortgages, bills, notes and other securities for money. <i>(State the amount of the whole; also the interest separately, calculating it to the time of making the application).</i></p> <p>Books debts <i>(Other than bad)</i></p> <p>Stock in trade <i>(State the estimated value, if any)</i></p>			

	Rs.	A	P.
Other property not comprised under the foregoing heads. (State the estimated value, if any).			
TOTAL:			
Deduct amount shown in Annexure B not subject to duty.			
NET			
TOTAL:			
ANNEXURE B SCHEDULE OF DEBTS, ETC.			
Amount of debts due and owing from the deceased, payable by law out of the estate.			
Amount of funeral expenses			
Amount of mortgage incumbrances			
Property held in trust not beneficially or with general power to confer a beneficial interest.			
Other property not subject to duty			
TOTAL:			

^[1]For statement of objects and reasons, see Gazette of India, 1869, Pt. V, p. 57; for Proceedings in Council, see *ibid.*, 1869, Supplement, pp. 1179 and 1452; *ibid.*, 1870, Supplement, pp. 52, 378, 421, 427 and 434.

^[2]Substituted by the Central Laws (Statute Reform) Ordinance, 1960 (XXI of 1960), (with effect from the 14th October, 1955), for "all the Provinces and the Capital of the Federation" which were previously Substituted, for "the whole of British India," by the Adaptation of Central Acts and Ordinances Order, 1949 (G.G.O. 4 of 1949).

^[3]Section 1-A Inserted by the Government of India (Adaptation of Indian Laws) Order, 1937 as amended by the Government of India (Adaptation of Indian Laws) Supplementary Order, 1937.

^[4]Substituted by the Punjab Laws (Adaptation) Order, 1974 (Pb A.O. 1 of 1974).

^[5]The words "and in the court of Small Causes at the Presidency Towns" omitted by the Central Laws (Statute Reform) Ordinance, 1960 (XXI of 1960), (with effect from the 14th October, 1955).

^[6]The original words and figures as amended by the Repealing and Amending Act, 1917 (XXIV of 1917) and the Government of India (Adaptation of Indian Laws) Order, 1937 as amended by the Government of India (Adaptation of Indian Laws) Supplementary Order, 1937, have successively been amended by the Adaptation of Central Acts and Ordinances Order, 1949 (G.G.O. 4 of 1949) and the West Pakistan Supplementary Appropriation Ordinance, 1960 (XXI of 1960), (with effect from the 14th October, 1955), to read as above.

^[7]The number "16" repealed by the Amending Act, 1891 (XII of 1891).

^[8]The words "and the fees for the time being chargeable in the Courts of Small Causes at the Presidency-towns and their several officers" omitted by the Adaptation of Central Acts and Ordinances Order, 1949 (G.G.O. 4 of 1949).

^[9]The word "said" omitted by the West Pakistan Supplementary Appropriation Ordinance, 1960 (XXI of 1960), (with effect from the 14th October, 1955).

^[10]Substituted by the Court-fees (Amendment) Act, 1922 (XIX of 1922), for "judgment of two".

^[11]Substituted for "one" by the Court-Fees (Punjab Amendment) Act, 1922 (VII of 1922).

^[12]The word "said" omitted by the Central Laws (Statute Reform) the West Pakistan Supplementary Appropriation Ordinance, 1960 (XXI of 1960), (with effect from the 14th October, 1955).

^[13]The original paragraph omitted *ibid.* (with effect from the 14th October, 1955).

^[14]Substituted by the Punjab Finance Act, 1973 (XIV of 1973).

^[15]Added *ibid.*

^[16]*Ibid.*

^[17]Substituted by the Punjab Finance Act, 1973 (XIV of 1973).

^[18]Substituted by the Court Fees (Amendment) Act, 1990 (V of 1990).

^[19]Inserted by the Court-fees (Amendment) Act, 1905 (VI of 1905).

^[20]Substituted by the Court-fees (Amendment) Act, 1905 (VI of 1905), for "land".

- [21] *Ibid.*
- [22] Added by the Court-fees (Amendment) Ordinance, 1962 (LII of 1962).
- [23] See now the Land Acquisition Act, 1894 (I of 1894).
- [24] Clause (iii) repealed by the Amending Act, 1891 (XII of 1891).
- [25] Section 11 was renumbered as sub-section (1) of that section by the Court-fees (Amendment) Ordinance, 1962 (LII of 1962).
- [26] Added by the Court-fees (Amendment) Ordinance, 1962 (LII of 1962).
- [27] See now the Code of Civil Procedure, 1908 (Act V of 1908).
- [28] This reference should now be read as applying to the corresponding provision of the Code of Civil Procedure, 1908 (Act V of 1908), i.e., Order XII rule 23 of the First Schedule.
- [29] As to application for review of judgment see the Code of Civil Procedure, 1908 (Act V of 1908), section 114 and Order XLVII of the First Schedule.
- [30] Substituted by the Court-fees Act (1870) Amendment Act, 1870 (XX of 1870), for “plaint or memorandum of appeal”.
- [31] See now the Code of Civil Procedure, 1908 (Act V of 1908).
- [32] This reference should now be read as referring to the Code of Criminal Procedure (Act V of 1898). See section 3 of that Act.
- [33] Substituted by the Court-Fees (Punjab Amendment) Act, 1922 (VII of 1922).
- [34] Substituted by the Central Laws (Adaptation) Order, 1961, for “Her Majesty’s Army” (with effect from the 23rd March, 1956).
- [35] Substituted by section 13 (2) of the Succession Certificate Act, 1889 (VII of 1889), for “and certificate mentioned in the First Schedule to this Act annexed, No. 12.”
- [36] XLV of 1860.
- [37] The Bengal Chaukidari Act, 1856.
- [38] See now the Land Acquisition Act, 1894 (I of 1894).
- [39] Substituted by the Indian Christian Marriage Act, 1872 (XV of 1872), for the original clause which read as follows:- “petitions under the 14th and 15th of Victoria, Ch. 40 (*an Act for marriages in India*), section 5, or under Act No. V of 1852, section 9.”
- [40] Chapter III-A inserted by section 6 of the Probate and Administration Act, 1875 (XIII of 1875).
- [41] Substituted by the Court-fees (Amendment) Act, 1901 (X of 1901), for “of the Province”.
- [42] The word, “each”, repealed by the Amending Act 1891 (XII of 1891).
- [43] Substituted by the Court-fees (Amendment) Act, 1901 (X of 1901), for “of the Province”.
- [44] As to recovery of penalties for forfeitures under section 19G, See section 19-J, *infra*.
- [45] The words and figures, “after the first day of April 1875 or”, repealed by the Amending Act, 1891 (XII of 1891).
- [46] Inserted by the Court-fees Amendment Act, 1899 (XI of 1899).
- [47] Substituted by the Court-fees Amendment Act, 1901 (X of 1901), for “of the Provinces”.
- [48] See now the Succession Act, 1925 (XXXIX of 1925).
- [49] X of 1865.
- [50] See now the Succession Act, 1925 (XXXIX of 1925).
- [51] V of 1881.
- [52] Substituted by the Government of India (Adaptation of Indian Laws) Order, 1937 as amended by the Government of India (Adaptation of Indian Laws) Supplementary Order, 1937, for “Local Government”.
- [53] Inserted by the Court-fees Amendment Act, 1899 (XI of 1899).
- [54] Inserted by the Court-fees Amendment Act, 1899 (XI of 1899)..
- [55] The words “in any Part of British India”, omitted by the Adaptation of Central Acts and Ordinances Order, 1949 (G.G.O. 4 of 1949).
- [56] Inserted by the Court-fees Amendment Act, 1899 (XI of 1899).
- [57] Substituted by the Government of India (Adaptation of Indian Laws) Order, 1937 as amended by the Government of India (Adaptation of Indian Laws) Supplementary Order, 1937, for “Local Government”.
- [58] The words “and sanctioned by the G.G. of India in C” repealed by the Devolution Act, 1920 (XXXVIII of 1920).
- [59] Substituted by the Government of India (Adaptation of Indian Laws) Order, 1937 as amended by the Government of India (Adaptation of Indian Laws) Supplementary Order, 1937, for “local official Gazette”.
- [60] Added by the Court-Fees (Punjab Amendment) Act, 1939 (IV of 1939).
- [61] Inserted by the Court-Fees (Punjab Amendment) Act, 1942 (I of 1942).
- [62] *Ibid.*
- [63] *Ibid.*
- [64] For rules made under the powers conferred by this section, see different Local Rules and Orders.

- [65] Substituted by the Government of India (Adaptation of Indian Laws) Order, 1937 as amended by the Government of India (Adaptation of Indian Laws) Supplementary Order, 1937, for “Local Government”.
- [66] The words “and the G.G. of India in C” repealed by the Devolution Act, 1920 (XXXVIII of 1920).
- [67] The reference to Act XI of 1865 should now be read as referring to the Provincial Small Cause Courts Act, 1887 (IX of 1887): *see* section 2 (3) of that Act.
- [68] Substituted by the Government of India (Adaptation of Indian Laws) Order, 1937 as amended by the Government of India (Adaptation of Indian Laws) Supplementary Order, 1937, for “Local Government” which had been Substituted by the Devolution Act, 1920 (XXXVIII of 1920), for “G.G. of India in C.”
- [69] Substituted *ibid.*, for the words “local official Gazette” which had been substituted, for “Gazette of India” by the Devolution Act, 1920 (XXXVIII of 1920).
- [70] For rules as to levy of Court-fees by adhesive and impressed stamps, *see* Gazette of India, 1883, Pt. I, p. 189.
- [71] Substituted by the Government of India (Adaptation of Indian Laws) Order, 1937 as amended by the Government of India (Adaptation of Indian Laws) Supplementary Order, 1937, for “Local Government” which had been Substituted by the Devolution Act, 1920 (XXXVIII of 1920), for “G.G. of India in C.”
- [72] For rules under section 27, *see* different Local Rules and Orders.
- [73] Substituted by the Government of India (Adaptation of Indian Laws) Order, 1937 as amended by the Government of India (Adaptation of Indian Laws) Supplementary Order, 1937, for the words “local official Gazette” which had been Substituted, for “Gazette of India” by Act XXXVIII of 1920.
- [74] Substituted by the Court-fees (Amendment) Act, 1951 (XIII of 1951), for “the figure-head”.
- [75] Added *ibid.*
- [76] Substituted for the original section by the Amending Act, 1891 (XII of 1891).
- [77] Substituted by the Government of India (Adaptation of Indian Laws) Order, 1937 as amended by the Government of India (Adaptation of Indian Laws) Supplementary Order, 1937, for “Local Government”.
- [78] For rules issued under this section, *see* different Local Rules and Orders.
- [79] Substituted by the Government of India (Adaptation of Indian Laws) Order, 1937 as amended by the Government of India (Adaptation of Indian Laws) Supplementary Order, 1937, for “local official Gazette”.
- [80] Substituted by the Government of India (Adaptation of Indian Laws) Order, 1937 as amended by the Government of India (Adaptation of Indian Laws) Supplementary Order, 1937, for “Local Government” which had been Substituted by the Devolution Act, 1920 (XXXVIII of 1920), for “G.G. of India in C.”
- [81] Substituted *ibid.*, for “local official Gazette”.
- [82] Substituted by Act XVIII of 1920, for “British India”.
- [83] Deleted by the Punjab Finance Act, 1973 (XIV of 1973).
- [84] The words “to the commission payable to the Accountant General of the High Court at Fort William or” omitted by the Adaptation of Central Acts and Ordinances Order, 1949 (G.G.O. 4 of 1949).
- [85] Substituted by the Punjab Finance Act, 1973 (XIV of 1973).
- [86] Substituted first by the Punjab Finance Act 1996 (V of 1996) and then by the Punjab Finance Act 2006 (V of 2006).
- [87] *Ibid.*
- [88] Substituted by the Punjab Finance Act, 1973 (XIV of 1973).
- [89] *Now* “The Punjab”.
- [90] *Now* the Punjab Urban Rent Restriction Ordinance, 1959.
- [91] This Schedule was added by the Court-fees (Amendment) Act, 1899 (II of 1899). The original Schedule III was repealed by the Repealing Act, 1870 (XIV of 1870).