## **CHAPTER 4**

## COURT-FEES AND STAMPS

## PART-A- REDUCTION, REMISSION AND REFUND OF COURT-FEE.

## (a) Reduction and Remission of Court-fee

In exercise of the powers conferred by section 35 of the Court-fees Act, 1870, the Governor of the Punjab is pleased to make the reduction and remission hereinafter set forth, namely:-

1. To remit the fees chargeable on applications presented to a Collector for refund of the amount paid to the Government for stamped paper which has become spoiled or unfit for use, or is no longer required for use and on applications for renewal of stamped paper which has become spoiled or unfit for use.

Application for refund of price of stamp or renewal of stamp paper.

2. To remit the fees chargeable on applications in writing, relating exclusively to the purchase of salt which is the property of the Government.

Application for purchase of salt.

3. To direct that, when a plaint disclosing a reasonable case on the merits is presented to any civil or revenue court in such a form that the presiding Judge or officer without summoning the defendant rejects it, not for any substantial defect but on account of an entirely technical error in form only, and so as to leave the plaintiff free to prosecute precisely the same case in another form against the same defendant or defendants, the value of the stamp on the plaint shall be refunded on presentation of an application to the Collector of the district in which the court is situated, together with a certificate from the Judge or officer who rejected the plaint that it was rejected under the circumstances above described, and that the value of the stamp should, in his opinion, be refunded.

Application for refund of value of stamp on plaint.

Copies of settlement record and list of fields.

- 4. To remit the fees chargeable on-
- (a) Copies of village-settlement records furnished to land-holders and cultivators during the currency or at the termination of settlement operations;
- (b) Lists of fields extracted from village settlementrecords for the purpose of being filed with petitions of plaint in \*Settlement courts:

Provided that nothing in this clause shall apply to copies of judicial proceedings, or to copies of village settlement records (other than lists of fields) extracted as aforesaid, which may be field in any court or office.

Appeals under sections 47 and 144 Criminal Procedure Code. 5. To direct that the fee chargeable on appeals from orders under sections 47 and 144 of the Code of Civil Procedure 1908, and on cross objections in such appeals under the same Code, shall be limited to the amounts chargeable under article 11 of the Second Schedule.

(Vide Punjab Government notification No. 16406-Judl., dated the 9<sup>th</sup> June, 1933).

Security bonds for keeping peace. 6. To remit the fees chargeable on security bonds for the keeping of the peace by, or good behavior of, persons other than the executants.

Application to forward a petition to the Central Government.

7. To remit the fee payable under Article I, clause (c), of the Second Schedule on an application or petition presented to a Chief Revenue or Executive authority or to any Chief Officer charged with the executive administration of a Division when the application of petition is accompanied by a petition to the Central Government and contains merely a request that that petition may be forwarded to the Government.

<sup>\*</sup>The term "Settlement courts" has been used to indicate "Revenue Courts" presided over by revenue officers conducting settlement operations.

8. To remit the fees chargeable under Articles 6, 7 and 9 of the First Schedule on copies furnished by civil or criminal courts or revenue courts or offices for the private use of persons applying for them:

Private copies

Provided that nothing in this clause shall apply to copies when filed exhibited or recorded in any Court of Justice or received by any public officer.

9. To remit the fees chargeable, under paragraph 4 of clause (a) and paragraph 2 of clause (b) of Article 1 of the Second Schedule, on applications for orders for the payment of deposits in cases in which the deposit does not exceed Rs. 25 in amount:

Application for deposit.

Provided that the application is made within three months of the date on which the original deposit first became payable to the party making the application.

10. To remit, with reference to clause(xi) of section 19 of the Act, the fees chargeable on applications for leave to occupy under direct engagement with the Government, land of which the revenue is settled, but not permanently, when made by persons who do not at the time of application hold the land.

Application to occupy land under Government.

11. To remit the fees chargeable on applications for loans under the Land Improvement Loans Act, 1883 (XIX of 1883) or the Agriculturists' Loans Act, 1884 (XII of 1884).

Application for loan.

12. To remit the fees chargeable on applications presented to officers of land revenue for the suspension or remission of loans under the Land Improvement Loans Act, 1883 (XIX of 1883), or the Agriculturists' Loans Act, 1884 (XII of 1884).

Applications for remission or suspension of loans.

13. To remit the fees chargeable on an application made by a person to the Collector under sub-section 2 of the section 42 of the Indian Stamp Act, 1899 (II of 1899) for the return to that person, or to the Registration Officer who impounded it, of a document impounded and sent to the Collector by a Registration Officer.

Application for return of impounded document.

14. To remit the fees chargeable on the following documents, namely:-

Copy of charge given to accused.

(a) Copy of the charge framed under section 210 of the Code of Criminal Procedure, 1898, or of a translation thereof, when the copy is given to an accused person.

Copy of supplementary evidence after commitment given to accused. (b) Copy of the evidence of supplementary witnesses after commitment when the copy is given under section 219 of the said Code to an accused person.

Copy of Judgment and heads of charge to jury to be supplied to accused.

(c) Copy or translation of a judgement in a case other than a summons case, and a copy of the heads of the Judge's charge to the jury, when the copy or translation is given under section 371 of the said Code to an accused person.

Copy of Judgment to accused in jail.

(d) Copy or translation of the judgement in a summons case, when the accused person to whom the copy or translation is given under section 371 of the said Code is in jail.

Copy of maintenance order.

(e) Copy of an order of maintenance, when the copy is given under section 490 of the said Code to the person in whose favour the order is made, or to his guardian, if any, or to the person to whom the allowance is to be paid.

Copy supplied to accused under section 548, Criminal Procedure Code. (f) Copy furnished to any person affected by a judgement or order passed by a criminal court, of the Judge's charge to the Jury or of any order, deposition or other part of the record, when the copy is not a copy which may be granted under any of the preceding sub-clauses without the payment of a fee, but is a copy which on its being applied for under section 548 of the said Code, the Judge or Magistrate, for some special reason to be recorded by him on the copy, thinks fit to furnish without such payment.

(g) Copies of all documents furnished under the order of any Court or Magistrate to any Government Advocate or Pleader or other person specially empowered in that behalf for the purpose of conducting any trial or investigation on the part of the Government before any criminal court.

Copies furnished to lawyers of Government.

(h) Copies of all documents which any such Advocate, Pleader or other person is required to take in connection with any such trial or investigation for the use of any court or Magistrate or may consider necessary for the purpose of advising the Government in connection with any criminal proceedings.

Copies furnished to lawyers of Government.

(i) Copies of judgements or depositions required by officers of the Police Department in the course of their duties.

Copies required by the Police.

15. To remit the fee chargeable on an application presented by any person for the return of a document filed by him in any court or public office.

Application for return of document.

16. To direct that, when a part of an estate paying annual revenue to the Government under a settlement which is not permanent is recorded in the Collector's register as separately assessed with such revenue, the value of the subject-matter of a suit for the possession of, or to enforce a right of pre-emption in respect of, a fractional share of that part shall, for the purposes of the computation of the amount of the fee chargeable in the suit, be deemed not to exceed ten times such portion of the revenue separately assessed on that part as may be ratealy payable in respect of the share.

Suit for a share of a revenue-paying estate separately assessed.

Copies furnished to lawyers of Government.

17. To direct that, if the amount of the fee chargeable in any case involves a fraction of an anna, the fraction shall be remitted, except where otherwise expressly provided by this notification.

Fraction of an anna to be remitted.

Application for licence for sale of stamps.

18. To remit the fee chargeable on an application for the grant of a license for the vend of stamps.

Application for refund of fine.

19. To direct that no court-fee shall be charged on an application for the re-payment of a fine or of any portion of a fine the refund of which has been ordered by competent authority.

Application for certain copies.

20. To remit the fees chargeable on application for copies of documents detailed in clauses 4 and 14 supra.

Duty chargeable for Probates, etc., of the share of a deceased member of a company. 21. To remit the duty chargeable in respect of Indian Probates, Letters of Administration or Succession Certificates on the share or other interest of a deceased member of a company formed under the Indian Companies Act, 1913(VII of 1913); provided that the said share or interest was registered in the branch register in the United Kingdom under the Indian Companies (Branch Registers) Act, 1900 (IV of 1900), and that such member was at the date of his decease domiciled elsewhere than in India.

Application for suspension of remission of land revenue.

22. To remit the fees chargeable on applications presented to officers of land revenue for the suspension or remission of revenue on the ground that a crop has not been sown or has failed.

Application for advice from agricultural departments.

23. To remit the fee chargeable on applications and petitions presented to a Collector or any revenue officer having jurisdiction equal or subordinate to a Collector for advice or assistance from the Agricultural Department of the State.

Fees for succession certificates, probates, etc., of the property of a Government servant in certain cases and for mutation of the property.

24. To remit as follows the fees on the property of (i) any person subject to the Naval Discipline Act (29 and 30 Vict.c.109), the Army Act (44 and 45 Vict.c.58), the Air Force Act (7 and 8 Geo. 5c.51) or the Indian Army Act, 1911 (VII of 1911) who is killed while on active service or on service which is of a warlike nature or involves the same risk as active service or dies from wounds inflicted, accidents occurring or disease contracted while on such service and (ii) any person,

being a Government servant, Civil or Military, who dies from wounds or injuries intentionally inflicted (but not self-inflicted) while in actual performance of his official duties or in consequence of those duties:-

- (a) Where the amount of value of property, in respect of which the grant of probates or letters of administration is made or which is specified in the certificate under Part X of the Indian Succession Act, 1925, or in the certificate under Bombay Regulation No.8 of 1827 does not exceed Rs. 50,000 the whole of the fees leviable in respect of that property.
- (b) Where the said amount or value exceeds Rs.50,000, the whole of the said fees in respect of the first Rs.50,000.
- (c) Where any property passes more than once in consequence of such deaths, to remit, in the case of second and subsequent successions, the whole of the said fees, irrepective of the value or amount of such property.
- (d) The whole of the fees chargeable on applications for mutations of names in respect of the property of persons mentioned in clauses (i) and (ii) above.
- 25. To remit the fees chargeable on copies of orders or proceedings under section 37 of the Punjab Land Revenue Act, 1887 (XVII of 1887), made or recorded by Collectors or other revenue officers engaged in revising a record-of-rights under a notification published in accordance with section 32 of the said Act:

Provided that the copy is furnished for the purpose of being filed with an application or petition to a Collector or other revenue officer engaged as aforesaid in revising a record-of-rights or to the Commissioner of the Division, or to the Financial Commissioner, Punjab, relating to matters connected with the assessment of land or the ascertainment Copies of proceedings under section 37 of the Punjab Land Revenue Act.

of rights thereto, or interests therein, if presented previous to the final confirmation of such revision.

Application under section 97 of the Punjab Land Revenue Act. 26. To remit the fees chargeable on application under section 97 of the Punjab Land Revenue Act, 1887 (XVII of 1887), made by village officers in accordance with the provisions of rule 64 of the rules under that Act, published with the Financial Commissioner's notification No.142, dated the 9th November, 1909.

Copies of records mentioned in Chapter IV of the Punjab Land Revenue Act. 27. To remit the fees chargeable on copies of all \*records maintained under the provisions of Chapter IV of the Punjab Land Revenue Act, 1887 (XVII of 1887), when such copies are exhibited or recorded in any Court of Justice or are received or furnished by any public officer.

Application for grant of fishing license.

28. To remit the fees chargeable on applications for the grant of fishing licenses prescribed by the rules made by the Government of the Punjab under section 3 of the Punjab Fisheries Act, 1914 (Punjab Act II of 1914).

Application to record a statement or sanction a mutation under section 34(4) of the Land Revenue Act.

29. To remit the stamp duty chargeable on the following petitions under Article 1 (b) of the second Schedule:-

A petition or an application presented to a revenue officer asking him to record a statement or sanction a mutation under section 34 (4) of the Land Revenue Act, XVII of 1887, in consequence of consolidation of holdings carried out by the Co-operative Department in the Punjab.

30. To remit the fee chargeable under Article 1 (a) of the second Schedule on the applications or petitions noted below:-

Application to
Municipal, Notified
Area or Small Town
Committee or District
or Cantonment Board
for copy of a
document or to a
Municipal
Commissioner in
certain cases.

\*NOTE TO ITEM No.27.- The register of mutation is one of the records maintained under chapter IV of the Punjab Land Revenue Act, 1887, and n o court-fee is, therefore, chargeable on a copy thereof. This item also operates to remit the fee otherwise due on a copy of the mutation proceeding when presented with an appeal against the mutation orders. (Financial Commissioners' letter No.4693-E, & S., dated the 31st August, 1932).

- (a) Applications or petitions 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.
- (b) Applications or petitions presented for the purpose of obtaining a copy or translation of any order passed by a Municipal, Notified Area or Small Town Committee or District or Cantonment Board or of any other document on record in the office of such a body.
- 31. To remit the Court-fees chargeable under clause (c) of Article 1 or Article 11 of the second Schedule, on petitions and appeals against orders of punishment presented under the following Act or rules, by officials under the administrative control of the Government of the Punjab:-

Petitions and appeals against orders of punishment by officials in certain cases.

- (1) The Punjab Subordinate Services, Punishment and Appeal Rules, 1930.
- (2) Section 13 of the Punjab Land Revenue Act, 1887.
- (3) Rules 16.31 of Chapter XVI (Punishments) of the Punjab Police Rules.
- 32. To remit the fee payable under article 1(a) of the second Schedule upon all applications made to a magistrate in his capacity as a registering authority under the Punjab Motor Vehicles Rules, 1931.

Application made to a magistrate a registering authority under Punjab Motor vehicles Rules.

33. To remit the fee leviable under article 1(a) of the second Schedule upon all applications made to a magistrate in his capacity as a licencing officer under the Wild Birds and Wild Animals Protection Rules published with Punjab Government notification No. 25157, dated the 4<sup>th</sup> September 1934.

Application made to a magistrate as a licensing officer under Wild Birds and Wild Animals Protection Rules.

34. To remit the fee leviable under Article 1(b) or (c) of Schedule II on an application or petition presented by a

Application by a revenue agent for renewal of certificate.

revenue agent to the Financial Commissioners, Commissioner of the division, or Collector of the district, for renewal of his certificate.

Mukhtarnama or Vakalatnama by a convicted criminal prisoner.

35. To remit the fees leviable under article 10 of the second Schedule to the Court-fees Act on a mukhtarnama or vakalatnama executed by a convicted criminal prisoner as defined in section 3(3) of the Prisoners' Act, 1894, provided that the mukhtarnama or vakalatnama is for the purpose of preferring an appeal or application for revision in a Criminal Court.

Application by a lawyer to inspect Court register.

36. To remit the Court-fee payable on application made by legal practitioners for permission to inspect Court registers in order to trace the particulars of a suit or document.

Application to Debt Conciliation Board.

- 37. To remit the court-fee on an application made to the Debt Conciliation Board for the issue of an intimation to the Civil Court.
- 38. To remit the fee leviable under article 1 of Schedule II of the said Act upon all applications for grant of passports and pilgrims passes made to magistrates and other officers empowered in this behalf in the Punjab.
- (b) Revenue Department No. 1486-St., dated the 23<sup>rd</sup> September, 1940.

In exercise of the powers conferred by section 35 of the Court Fees Act (VII of 1870), hereinafter referred to as the said Act, the Governor of the Punjab is pleased to direct that the following remissions shall be made in the Punjab, namely:-

(1) In case of fees leviable under articles 11, 12 and 12-A first Schedule to the said Act, on the property of any person subject to the (British) Naval Discipline Act, the (British) Army Act, the (British) Air Force Act, the Indian Army Act (VIII of 1911), the Indian Air Force Act (XIV of 1932)

or the Indian Navy (Discipline) Act (XXXIV of 1934) who is killed or who dies as a result of wounds inflicted accident occurring or disease contracted while on active service against an enemy, or on service which is of a warlike nature, or which, in the opinion of the State Government, otherwise involves the same risks as active service; or on the property of the property of any person in the service of the Government who dies of wounds or injuries (intentionally inflicted by a person other than himself) in the actual performance of his official duties or in consequence of those duties;

- (a) Where the amount or value of property, in respect of which the grant of probate or letters of administration is made, or which is specified in the certificate under Part X of the Indian Succession Act, 1925, or in the certificate under Bombay Regulation No.8 of 1827, does not exceed fifty thousand rupees, the whole of the fee leviable in respect of that property;
- (b) Where the said amount or value exceeds fifty thousand rupees, the whole of the said fee in respect of the first fifty thousand rupees;
- (c) Where any property passes more than once in consequence of such deaths, the whole of the said fee (irrespective of the value or amount of such property) in the case of second and subsequent successions;
- (2) In case of applications for mutation of names in respect of the property of persons mentioned in paragraph(1) above, the entire court-fees chargeable under sub-article (b) of article 1 of the Second Schedule to the said Act.

(Punjab Government notification No. 1007-St., dated the  $6^{th}$  July, 1940, is hereby cancelled).

(c) Revenue Department notification No. 181-St., dated the 11<sup>th</sup> February, 1941.

In exercise of the powers conferred by section 35 of the Court-fees Act 1870, the Governor of the Punjab is pleased to remit the fee leviable under Article 1 of Schedule II to the said Act on an application made by a Collector to a Court under-

- (a) Sub-section (i) of section 61 of the Indian Stamp Act, 1899,
- (b) Sub-section (4) of section 19-H of the Court-fees Act, and
- (c) rule 12 of Order 33 of the Code of Civil Procedure".
- "(d) Punjab Government notification No.1799-st., dated the 8<sup>th</sup> December, 1941.

Under section 35 of the Court-fees Act, 1870, as modified by the Devolution Act, 1920, it is hereby notified that in exercise of the powers to reduce or remit in the territories administered by the Governor of the Punjab all or any of the fees mentioned in the first and second Schedules of the said Act, the Governor of the Punjab has been pleased to make the reductions and remissions hereinafter set forth, namely-

(i) To direct that in appeal against an order under Order 21, rule 50 (2) of the Code of Civil Procedure, adjudging a person as a partner of a firm against whom a decree is being executed, the fee shall be the same as in a declaratory suit, namely, Rupees ten, if the fee otherwise payable exceeds that amount.

- (ii) To direct that in appeal against a personal decree under Order 34, rule 6 of the Code of Civil Procedure, when only the personal liability of the defendant and not the amount decreed is in dispute, the fee shall be the same as in a declaratory suit, namely, Rs.10, if the fee otherwise payable exceeds that amount.
- (d) [Government of India, Legislative Department, notification No. F. 233/42-C & G.(Judl.), dated the 2<sup>nd</sup> May, 1942].

In exercise of the powers conferred by section 35 of the Court Fees Act, 1870 (Act VII of 1870), the Central Government is pleased to direct in respect of the Chief Commissioner's Province of Delhi,-

- (i) That in appeal against an order under rule 50 (2) of Order XXI of the First Schedule to the Code of Civil Procedure, 1908 (Act V of 1908), adjudging a person as a partner of a firm against whom a decree is being executed, the fee shall be the same as in a declaratory suit, namely, Rs.10, if the fee otherwise payable exceeds that amount.
- (ii) That in appeal against a personal decree under rule 6 of Order XXXIV of the first Schedule to the Code of Civil Procedure, 1908 (Act V of 1908), when only the personal liability of the defendant and not the amount decreed is in dispute, the fee shall be the same as in a declaratory suit, namely, Rs. 10, if the fee otherwise payable exceeds that amount.
- (e) Punjab Government, Revenue Department (Stamps), Notification No. 1803-St., dated the 18<sup>th</sup> October, 1943.

In exercise of the powers conferred by Section 35 of the Court-fees Act, 1870, the Governor of the Punjab is pleased to direct that court-fee leviable under article 11 of Schedule 1 to the said act on a probate of a will or letters of administration and under article 12 of the said Schedule on a succession Certificate granted under the Indian Succession

Act, 1925, in respect of a Government Savings Bank deposit not exceeding five thousand rupees shall be remitted.

- (f) Punjab Government, Revenue and Development Departments (Stamps), Notification No. 1552-E and T, dated the 9<sup>th</sup> April, 1948.
- In exercise of the powers conferred by section 35 of the Court Fees Act, 1870, the Governor of Punjab is pleased to order that the Court-fee leviable under article12 of the 1st Schedule to the said Act shall be remitted in respect of the certificates applied for under the Indian Succession Act, 1925, by those widows and children coming from the areas now included in the Dominion of Pakistan, who had lost the heads of their families between 1st March, 1947 and 31st March 1948, both days inclusive.
  - (g) Punjab Government, Revenue and Development Departments (Stamps), notification No. 3908- E and T, dated the 10<sup>th</sup> September 1948.
    - In exercise of the powers conferred by section 35 of the Court-fees Act, 1870, the Governor of Punjab is pleased to order that the Court-fee leviable under Article 11 of the 1st Schedule to the said Act, shall be remitted in respect of probate of a will or Letters of Administration with or without will annexed, applied for under the Indian Succession Act, 1925, by those widows and children coming from the areas now included in the dominion of Pakistan, who lost the heads of their families between the 1st March, 1947, and the 31st March, 1948, both days inclusive.

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Note.- The words 'Widows and children' in the context of the notifications reproduced in parts (f) and (g) are used in the sense of 'male and female decendants of whatever age, of the first degree,-vide Punjab Government, Revenue Department, memorandum No.1003-E and T-50/989,dated the  $3^{rd}$  March, 1950.

(h) In exercise of the powers conferred by section 35 of the Court-fees Act, 1870, the Governor of Punjab is pleased to order that Court –Fee leviable under article 12 of the first schedule to the said Act, shall be remitted in respect of succession certificates issued in States acceding to India and in the State of Hyderabad.

[Vide Punjab Government, Revenue and Development Departments (Stamps) notification No. 3558-E and T, dated the 6<sup>th</sup> August, 1949]

(i) In exercise of the power conferred by the section 35 of the Court Fees Act, 1870, the Governor of the Punjab is pleased to remit in the whole of the Punjab all fees Leviable Under Article 1(b) of Schedule II of the said Act, in respect of complaints lodged by members of the Scheduled Castes under section 11 of the East Punjab (Removal of Religious and social Disabilities) Act, 1948, in courts in the State of Punjab.

[Vide Punjab Government, Revenue and Development Departments notification No. 6027-E&T-50/3966, dated the 15<sup>th</sup> July, 1950]

(j) In exercise of the powers conferred by section 35 of the Court-fees Act, 1870(Act VII of 1870), the Governor of Punjab is pleased to exempt in the whole of Punjab the court fee leviable on a plaint in a suit brought by a tenant to contest his liability to ejectment under Section 45 of Punjab Tenancy Act, 1887, on grounds other than adverse possession of a claim to occupancy tenancy.

[Vide Punjab Government, Revenue Department, Notification No.6003-St-532-Spl, dated the 22<sup>nd</sup> December, 1953].

(k) In exercise of the powers conferred by section 35 of the Court Fees Act, 1870 (Act VII of 1870), the Governor of Punjab is pleased to exempt in the whole of Punjab the Court fee leviable on memoranda of appeals and

applications for review or revision when filed by tenants from the orders; or decrees passed against them in suits instituted by them under section 45(3) of the Punjab Tenancy Act, to contest their liability to ejectment and the plaints which were exempted from the levy of Court fee,- vide Punjab government (Revenue) (Stamp Department) notification No. 6003-St-53/2-Spl.,dated the 22<sup>nd</sup> December, 1953.

[Vide Punjab Government, Revenue Department Notification No.51-Stamps-55/45 (CH), dated the 31st January, 1955]