Government of Bombay

REPORT
OF
The Revision and Unification of Court-Fees Committee.
1958

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INTRODUCTION

The Government of Bombay in the Home Department appointed a Committee consisting of officials and non-officials to examine the question of existing rates of Court-fees and the Bombay Court Fees Acts prevailing in the component areas of the State of Bombay. The original Government Resolution on the subject is No. CFA. 1056/III, Home Department, dated 27th February 1958. But as the Chairman, Shri M. V. Hegde could not take up the work on grounds of ill-health, another Chairman, Shri V. S. Bakhale, Retired District Judge, was appointed. The latter had been a member in the original Committee. When he was appointed as the Chairman of the Committee, in his place Shri B. M. Gupte, ex-M. P. (Rajya Sabha) was appointed as a member. This was by the amending Government Resolution No. CFA. 1056/III, Home Department, dated 11th April 1958. Consequent on this Resolution, dated 11th April 1958, the personnel of the Committee was as under :—

(1) Shri V. S. Bakhale, Retired District Judge ... Chairman.

(2) Shri Chimanlal Nagardas Shah, Advocate, Rajkot ... Member.

(3) Shri Sheshrao Sarode, Advocate, Mominabad ... Member.

(4) Shri B. M. Gupte, ex-M.P. (Rajya Sabha), Poona ... Member.

(5) Shri R. C. Joshi, Joint Secretary, Finance Department ... Member.

(6) Shri B. N. Bongirwar, Additional Solicitor, Mofussil Litigation, Legal Department ... Member, Secretary.

2. The terms of reference of the Committee were as under :—

(i) Revision of the existing rates of court fees and the unification of the Court Fees Acts (including Schedules of rates) prevailing in the component areas of the Bombay State in relation to the expenditure on the administration of justice;

(ii) Determination of rates of court fees in terms of new coinage and fixing them in multiples of five Naye Paise;

(iii) Fixation of court fees in respect of the applications filed before Tribunals and semi-Judicial Bodies, which have newly come into existence, e.g., Revenue Tribunal, Sales Tax Tribunal, Co-operative Tribunal, Industrial Tribunals;

(iv) Levy of court fees in appeals from awards under the Land Acquisition Act;

(v) Levy of fees in suits and applications under the Rent Acts;

(vi) Levy of fees in writ petitions;

(G.C.P.) L-A H 5981—1

(vii) Whether there should be any additions to the lists of documents specified in Schedules I and II of the Court Fees Act, 1870 :

(viii) Whether the court fees on High Court Civil Suits should be on an "*ad hoc*" basis as at present in the component units or on an "*ad valorem*" basis as in the former Bombay State ;

(ix) Examination and removal of the anomalies in the different Court Fees Acts ~~(The anomalies brought to the notice of Government are mentioned in the attached list)~~ ;

(x) Consideration of the following suggestions made by the Taxation Enquiry Commission for improvement of receipts from Court fees :—

(a) The system of valuation of plaints and causes under the Court Fees Act is defective and requires to be revised to suit changed conditions ;

(b) Periodical checks by special investigators to prevent evasion of proper court fees by under valuation of plaint should be made.

3. The Committee was requested to submit its report by 15th June 1953. After the amended Government Resolution, the first meeting of the Committee could be held on 28th April 1953. Subsequently there were several meetings of the Committee.

4. The Recommendations of the Committee are contained in the following chapters :—

5. The time available at the disposal of the Committee was pretty short as the report was called by 15th June 1953 and later on extension was granted upto 1st July 1953. The members were also from different stations. Unfortunately one of them Shri Sheshrao Sarode was absent throughout the proceedings. A draft copy of report had been sent to him for approval or dissent on any points, but no communication has been received from him. The subject involved was very vast and due to recent States Reorganization and disintegration of certain parts etc. the statistical and other information could not readily be available and if available was rather scanty. Even then best attempts have been made by the Committee in making considered recommendations on the subject.

CHAPTER I

Court-Fee Committee Reference Term No. 1.

Revision of the existing rate of Court fees and the unification of the Court Fees Act (including Schedules of rates) prevailing in the component areas of the Bombay State in relation to the expenditure on the administration of justice.

1. At present the Court Fees Acts prevalent in the component units of the new State of Bombay are as follows :—

(a) *The pre-reorganisation State of Bombay.*—The Central Court Fees Act, 1870 (Act VII of 1870) as amended by Bombay Acts of 1932 (II of 1932, 1947, 1948 and 1954). There was a 25 per cent increase by way of surcharge on Court fees by Bombay Act No. XV of 1943. The Act is called the Bombay Increase of Court Fees Act, 1943. This surcharge was made permanent by the Bombay Act of 1954.

(b) *Vidarbha area.*—The Central Court Fees Act, 1870, Act VII of 1870), as amended by C. P. & Berar Acts of 1935, 1938, 1940. 1941, 1943, VII of 1948 and LX of 1948 and Madhya Pradesh Acts of 1950, XIII of 1951, XXII of 1951 and 1953.

(c) *Marathwada area.*—The Hyderabad Court Fees Act No. VI of 1324F.

(d) *Saurashtra area.*—The Saurashtra Ordinance No. XXV of 1948 applying Central Court Fees Act, 1870 (VII of 1870), in its application to the State of Bombay with certain modifications.

The amending provisions of the Bombay Finance Act of 1932 in relation to Court Fees apply to the Saurashtra area. But the Bombay Amending Act of 1948 and onwards do not apply to Saurashtra area. The Bombay Surcharge Act of 1943 also does not apply to Saurashtra area.

(e) *Kutch area.*—Central Court Fees Act of 1870 (Act VII of 1870) as amended by Bombay Act II of 1932 (Finance Act of 1932) and Bombay Act of 1922 had been applied to Kutch under section 2 of Part C States (Laws) Act, 1950 (XXX of 1950).

2. For the purpose of unification of the Court-fee Acts prevailing in the various component areas of the present Bombay State, it would be convenient to take the Bombay Court Fees Act, i.e. (Pre-Reorganisation, Bombay State) as the basis because :

(i) Saurashtra and Kutch had already adopted it in 1948 and 1950 respectively with modifications and to the extent as referred above.

(ii) The Bombay Act is now prevalent in the largest area of the present Bombay State.

The Court Fees Acts as are applicable in the component parts other than the pre-reorganisation Bombay State can formally be repealed in favour of the Bombay Act which is suggested as basis for the modifications.

The useful provisions in the Vidarbha and Hyderabad Acts which will be repealed should be introduced in the Bombay Act by amendments. Any corrections, modifications, additions etc. or omissions that are proposed should be made by suitable amendments of the Bombay Act taken as the basis. In that way all the useful provisions of the Court Fee Laws in the component areas can be collected together in the Bombay Act. The local Acts applicable to component areas can be formally repealed.

3. It will be obvious from the budget figures that for the year 1957-58 there is a loss of Rs. 8,636,000 as the revised estimate of expenditure is estimated at Rs. 2,59,01,000 as against the revised estimate of receipts of Rs. 1,72,65,000.

For the year 1958-59 the estimated loss is Rs. 89,19,000 in view of the expenditure figure at Rs. 2,66,62,000 as against the receipt of Rs. 1,77,43,000.

4. This shows that there is an annual deficit of the order of 86 lakhs to 89 lakhs under the head "Administration of Justice". It is reported by the Taxation Inquiry Commission (*see* page 107 of the Report, Volume III) that in most of the States, the income is somewhat more than the expenditure and in the majority of the rest, the two items balance each other. It is only in the State of Bombay that there is a huge deficit. It is worthy of consideration however, that all the expenditure on the administration of justice is not on civil litigation only. It is on civil as well as on criminal litigation and the income from the latter if separately assessed is not likely to be sufficient to cover its cost. Then the question arises whether it would always be fair to charge civil litigation with expenses on the administration of criminal justice. In that light it may be noted that as far as civil litigation is concerned there would not be deficit of the order of 86 or 89 lakhs.

5. The Taxation Inquiry Commission has pointed out that most of the Chief Justices of the High Courts have agreed that the court fees should be on the basis of covering the expenditure on the administration of justice. One may *prima facie* agree with this proposition but we have just pointed out the implication that in that case the civil litigation has to bear the responsibility of making up the deficit incurred in the administration of criminal justice.

6. Apart from this the Commission itself has observed that there is little scope for enlarging the Schedules of the Court Fees Act. Moreover the disparity in scales in the different component areas also makes it difficult to provide for a steep upward revision of

the court fees on uniform basis. In view of all this it is not considered possible without causing grave hardship to the litigating public to make up the huge deficit in the State of Bombay on this item.

6A. Nevertheless the Committee could not be unmindful of the fact that the first term of reference requires it to make recommendations with a view to raising additional court fee revenue in relation to the expenditure on the administration of justice and thus reducing the deficit to that extent. We have therefore endeavoured to do this by a moderate levelling up of the scales in the process of revising, unifying and rationalising the court fee rates. But at the same time we have taken care to see that as little burden as is possible in the circumstances is placed on the small man—especially the defendant who in most cases has ultimately to foot the bill. Now a days the lower income groups are hardpressed to make both ends meet. In the circumstances if they have to incur debts and are dragged to the Courts, it would not be fair to saddle them with appreciable additional burden by the enhancement of the court fees. It is because of this consideration for these groups that we have refrained from raising the present Bombay *ad valorem* scale up to 5,000 rupees—except for the slight unavoidable increase, due to decimalisation etc. Some other recommendations also are influenced by the same consideration.

Amendment Proposed In the Body of the Act.

7. Section 5 of the Court Fees Act should be amended as follows :—

"Section 5—When any difference arises between officer whose duty it is to see that any fee is paid under this Chapter and any suiter or attorney as to the necessity of paying a fee or the amount thereof, the question shall when the difference arises in any of the said High Courts be referred to the taxing officer *whose decision thereon may be revised on an application by the litigating party or parties or by Government pleader, by the Chief Justice of such High Court or by such judge of the High Court as the Chief Justice may appoint in that behalf.*

When any such difference arises in any of the said Courts of Small Causes, the question shall be referred to the clerk of the Court *whose decision thereon may be revised on an application by the litigating party or parties or by the Government Pleader, by the Chief Judge of the Small Causes Court or by such other judge of the said court as the Chief Judge may appoint in that behalf.*"

Note.—The above amendment is necessary to avoid the evident inability of the Judge to correct a decision of the taxing officer even though the Judge may be satisfied that the Court-fee paid is insufficient and deficit. There is at present no power given to the Judge, save in causes of general importance to correct the order of the taxing officer and direct payment of deficit court-fees.

(8) Section 6 (*ii*) of the Court Fees Act should be similarly amended as on the lines of Section 5, paragraph 1 above.

(9) Section 6 (*iii*) of the Court Fees Act should be amended as follows :—

"6 (iii) When any such difference arises in the City Civil Court, Bombay, the question shall be referred to the Registrar of the City Civil Court *whose decision thereon may be revised by the Principal Judge of the City Civil Court or such other judge of that Court as may be appointed by the principal Judge in that behalf.*"

Note.—These amendments are also for giving the final power to the Judge to correct the court-fees valuation.

(10) Section 7 (*v*) Provision (1) in place of "Seven and half times the survey assessment", "12½ times the survey assessment" should be substituted.

In proviso (2), At "Twenty times" should be substituted in place of "fifteen times".

In proviso (3), "Twenty times" should be substituted in place of "fifteen times".

Note.—To determine as mearly as may be the real value of the land the existing multiples of assessment should be raised.

(11) *Section 7 (vi) (a) Explanation.*—This explanation should be retained for all component parts.

Note.—This will mean that the value of the land as determined according to the explanation is to be taken into account in suits for partition and the court fees to be paid on such valuation of the share.

(12) The entire amended Court Fees Act will have to be effective in such a manner that the amount of the Court-fees to be paid should be at the rate as applicable as on the actual date of payment of the Court-fee (notwithstanding that the suit had been filed earlier or cause of action had arisen earlier). In that way the amended Court Fees Act will have to be so to say retrospective.

(13) Section 8-A should stand amended :—

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

Note.—At present there is no provision for moving the Court by application to revise the valuation. This is necessary to meet the contingency when the Court itself may not take any initiative on the question of wrong valuation of the subject matter.

14. Section 11 (iii) should be as follows by amendment :—

"No decree for mesne profit passed in any such suit by the Court shall be executed until *a certificate to the effect that such difference is paid or recovered, signed by the Court which passed the decree or the Collector who recovered the amount is produced along with the application.*

15. *Section 12 (ii).*—The words "and the provisions of section 10 paragraph 2, shall apply" should be deleted.

Note.—This is because Section 10 itself has been deleted by the Bombay Amendment Act of 1954.

16. *Chapter IIIA (about Court fees on probates, letters of Administration, etc).*—Instead of Collector deciding the proper valuation for Court fee, he should send his report in the matter to the Court with copy to the opposite party and if in 30 days no objection is filed thereto, the Judge shall make an order that the reported valuation by the Collector is correct. If, however, an objection is filed within the above time limit the judge will consider such objection and give his decision.

Note.—This arrangement will properly leave the decision with the Court about the valuation rather than in the hands of the Collector. Besides, the Collector will not be required to make a formal reference to Court as at present. It will be left to the party to put any objection if he so desires. The initiative in the matter of objection is thus shifted to the litigating party (opponent party).

17. Amendment of section 19H of the Court Fees Act should be as follows :—

"*Section 19H(3)*.....and if on such inspection or otherwise and after hearing the petitioner or his agent, he is of opinion that the petitioner has under estimated the value of property of the deceased, he shall forward his report, giving therein his reasons for his opinion to the Prothonotary of the High Court or the District Judge as the case may be, serving at the same time a copy of his report on the petitioner.

3A. If within 30 days from the date of receipt of the Collector's report, the petitioner does not file in Court his objections to the Collector's variation, the court shall make an order amending the petitioner's valuation.

Section 19H(4).—Should be retained as at present.

Section 19H (5).—If the petitioner within the time aforesaid files his objections the court shall, hold or cause to be held in accordance with the provisions of section 8 B, C and D an enquiry about the valuation 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 enquiry.

Sections 19H (6) and (7) are not necessary and should be deleted.

Section 19H (8) should be retained as at present.

18. It was decided that there should be a provision like Section 28A in the Madhya Pradesh Court Fees Act for recovery of deficit court fees as arrears of land revenue on a certificate being issued by the Presiding Officer of the Court.

Note.—This will help the work of the Investigating or other officers whose duty will be to watch and report to the court any deficit court fees in pending or disposed of cases of the court. After recording his findings the court will issue certificate for recovery if the payment is not made by the party.

Section 8B should be amended by introducing clause (iii) as follows :—

"Government may name or appoint an officer whose duty it will be to watch and inspect cases of payment of deficit or no court fee and to report to the court with a view to obtain court's finding thereon after notice to the party concerned. If the party fails to pay after the finding recorded by the court, the procedure for recovery will be as provided in section 8E." (Provision like 23A may be introduced as section 8E).

The officer to be named or appointed by the Government shall have the power to inspect plaints and documents in pending and decided cases subject to the convenience of the Court and only with a view to detect the evasion of court fee in order to bring it to the notice of the court.

It is suggested that instead of appointing special Inspecting Officers, Sub-Government Pleader in Taluka places and honorary assistants to Government pleaders at the District headquarters may be entrusted with this work. It is expected that such pleaders may get remunerated by cost under section 8B of the Court Fees Act. At the time of reappointment of such pleaders it should be taken into account whether they have diligently worked in the matter ;

This may be tried as an experimental measure for preventing evasion of court fee as commended by the Taxation Enquiry Commission.

10. It is necessary to make proper and exhaustive provision for suits for declaration and suits for declaration and consequential relief and injunction. The present section 7 (iv) (a) to (e) will have to be substituted by sections 7 (iv) (a) to (i) as discussed below.

The present section 7 (*iv*) (*f*) which is in respect of accounts will have to be renumbered as section 7 (*iv*) (*j*). The minimum fee in that should be raised to Rs. 20 (Rs. twenty only). The present words in section 7 (*iv*) (*f*) " in the case of suits falling under clause (*c*) to (*j*)" should be omitted. The second paragraph of the present section 7 (*iv*) (*f*) should be amended as follows :—

"in all such suits the plaintiff shall state the amount at which he values the relief sought with the reasons for the valuation stated by him."

20. The reasons for fresh exhaustive provisions about declaratory suits with the detailed classification are discussed below :—

21. The substantive law of the court-fees is stated in the six chapters of the court-fees Act. Out of these chapters, Chapter No. 3 bears the heading " computation of fees ". But the only section in the chapter that mainly deals with computation of court-fees is section 7. S. 9 of the Suits Valuation Act is a supplementary provision which gives power to the High Court to make rules for determining court-fees in certain suits. And out of the various sub-sections of section 7 it is only the sub-section (*iv*) that gives liberty to the plaintiff to state his own valuation. Such liberty is given because the nature of the suits in this clause does not admit of direct or ready money valuation. This liberty is however often abused so much so that ridiculously low valuation is stated causing loss of revenue. To remedy this, attempts in two directions have been made (i) by fixing 'minimum' court fees in most of these cases and (ii) by giving power to court (section 8A) to correct the valuation if the same is wrongly made. But even then the payment of court Fees in these cases is found to be such as to have hardly any reasonable connection with the value of the property affected by the litigation. There is no guiding principle for the courts correcting valuation that the same must bear reasonable relation to the value of the property involved; and the minimum is not sufficiently high.

22. Another attempt that has been made to deal with cases which do not admit of ready valuation is by providing fixed fees under Schedule II Article 17.

23. Though distinction is tried to be maintained in the class of cases that fall under section 7 (*iv*) and those that fall under Article 17 Schedule II, they often overlap giving rise to controversy whether they fall under the one or the other. Attempt of the Plaintiff is to come under Article 17 Schedule II wherein the fixed fee is generally lesser than the advaloram fee that he has to pay under section 7(*iv*) even though under his own valuation. To achieve this end the plaintiff often twists and garbs his pleading in such a manner as to attract Article 17 of Second Schedule. A lot of valuable time and energy of court is wasted in solving such unnecessary quibbles. And the loss of revenue that ought to be realised, is obvious; first because

of camouflage of pleading and second because the amount of the fixed fee has hardly any relation to the value of the property involved or affected.

24. And by yet another provision on the same subject, viz. of prescribing court-fees which do not admit of money valuation adds to the confusion. The provision is contained in section 9 of the Suits Valuation Act under which the High Court can frame rules for valuation with the consent of the State Government.

25. The best way to rationalise the law of court-fees on the subject to suits which do not admit of ready valuation is to delete Article 17 of Schedule II and to consolidate all provisions on the subject in section 7 (*iv*) of the court-fees Act and making as full and exhaustive classification as possible. If this proposal is accepted section 9, Suits Valuation Act, will also be superfluous.

26. And the best way to realise just revenue is to prescribe some reasonable relation to the value of the property affected subject to minimum limits at present prescribed or subject to laying down the present fixed fees as the minimum limits modified however in absolutely necessary cases.

27. The necessary amendments of section 7 (*iv*) that are thus required in the court-fees Act are as follows :—

(*a*) Suit for declaration to obtain adjudication against recovery of money from the plaintiff whether the recovery is as land revenue or as arrears of land revenue or as any tax, fine, toll, penalty, fee, cess or under any decree or order of court or under any certificate or award otherwise than under the Arbitration Act 1940 or in any other manner 1/2 advaloram court-fee on the amount sought to be recovered subject to minimum of Rs. 12-8-0 up to Rs. 500 and minimum of Rs. 18-12-0 above Rs. 500.

When injunction or other consequential relief like cancellation, setting aside, modification, revocation of order, decree, award or certificate or restoration etc., is also asked for full advaloram court-fee on the amount sought to be recovered.

(*b*) Similar suits for declaration in regard to moveable property 1/2 advaloram court-fee on the value of moveable property subject to similar minimum.

When injunction or consequential relief is claimed..... full advaloram fee.

(*c*) Suit for declaration of status of the plaintiff to which remuneration, honorarium, grant, salary, money income or return is attached e.g. the plaintiff still continues in service and that his dismissal is void and illegal, that the plaintiff still continues as Inamdar, Vahivatdar, Pujari, etc.—1/2 advalorem on the salary or money return for one year.

When injunction or consequential relief is also claimed full advalorem court-fee on salary or money return for one year.

(d) Suits for declaration in respect of ownership, or nature of tenancy, title, right, lease, freedom or exemption from, or non-liability to, attachment, or other attributies, of immoveable property or estate e.g. to declare that certain land is an Inam land, or occupancy land or service land or personal private property of Ex. Ruler or Bequest property of or Public Trust property or property of class or community ..... ½ advaloram fee that would have been required to be paid had the suit been for possession on the basis of title of the subject matter subject to minimum of Rs. 18-12-0 or according to the value of the attachment if the question is of attachment whichever is lesser. The court-fee will however, be 1/3rd if the defendant is a limited owner or the assignee from a limited owner. If any injunction or consequential relief is added full advaloram fee.

(e) Suit in respect of declaration of easement or for benefits arising out of immoveable property ..... 1/10th of Advalorem court-fee on possession of servient tenement (subject property) or dominant tenement whichever is lesser subject to minimum of Rs. 10.

If any injunction or consequential relief is claimed ..... 1/10th of advalorem court fee as above subject to minimum of Rs. 10.

(f) Suits for declaration of status to which no direct monetary attribute is attached e.g. declaration that the plaintiff is a married husband or wife of the defendant or that divorced husband or wife of the other or for declaration about the legitimacy of children or about citizenship right or in regard to the validity of adoption.....Rs. 30.

When injunction or consequential relief is added.....Rs. 50.

(g) In other suit in which declaration is claimed or declaration and injunction or other consequential relief is claimed and which is not capable of money value and which is not otherwise provided for.....Rs. 30.

(h) Suit to declare a charge in favour of the plaintiff on moveable property or immoveable property.....1/2 advalorem of the charge amount.

If injunction or consequential relief is added full advalorem on the amount of the charge.

(i) Suit for declaration in respect of annual or periodical charges or money return in favour of or against plaintiff 1/2 advalorem on the charges for a period of 5 years if the charges are annual charges and for a period of one year if the charges are for lesser period.

28. Thus full list of declaratory.....suits with consequential relief is dealt with and is exhausted. As already discussed Article 17 of Schedule 2 which creats confusion should be deleted. And as a fairly exhaustive provision is made in respect of suits covered by section 9 of the Suits Valuation Act, that section also may be repealed.

29. The financial implication of these amendments in respect of declaratory and consequential suits seems to work out at about rupees three lacs on the basis of statements Nos. 3 and 4 of the Judicial Statements published in the Annual Civil and Criminal Justice Reports. By the newly proposed Court fee rates, the figure may rise by Rs. 50,000 or so.

Additions that should be made in Schedule I.

30. The following should be added in Schedule I which is for Ad Valorem Court fees after Article 3 as Article 3A etc. :—

3A. Plaint, application or petition (including memorandum of appeal), to set aside or modify the award otherwise than under the Arbitration Act.....Advalorem Court Fees on the scale of Article 1 in regard to the amount of the award sought to be set aside or modified.

3B. Plaint or application or petition (including memorandum of appeal) which is capable of being treated as a suit, to set aside a decree or order having the force of a decree..... The same court fees as are required on the date of the institution of the present suit etc. to obtain the relief granted in the decree.

3C. Suit or application or petition (including memorandum of appeal), to set aside alienation to which the plaintiff was a party either directly or through legal guardian other than de facto or ad hoc guardian, manager or partner or Court..... Advalorem court fee on the extent of the value of alienation to be set aside.

3D. Suit (including memorandum of appeal), for possession between the guardian and the ward, trustees and beneficiaries, principal and agent, wife and husband, executor, administrator and beneficiaries, receiver and owner of property and between persons of fiduciary relationship.....1/2 Advalorem court fee.

3B. In other plaint, application or petition (including memorandum of appeal), to obtain substantive relief capable of being valued in terms of monetary gain or prevention of monetary loss, including cases wherein application or petition is either treated as plaint or is described as the made of obtaining the relief referred as aforesaid.....Advalorem court fees on the amount of the monetary gain or the monetary loss to be prevented.

Note.—This residuary article will cover all cases which are not specifically provided for and in which there is direct monetary gain or direct prevention of monetary loss and such monetary gain or loss can be evaluated.

Additions of new items or amendments in Schedule II (with fixed Court fees).

31. Plaints, petitions or applications (including memorandum of appeal) :—

	Rs.
(a) for annulment of marriage	37·50
(b) for dissolution of marriage	37·50

Note.—In such cases the valuation is in some suits by the rule making power of the High Court under section 9 of the Suits Valuation Act. This is so in Madras and in Punjab. Page 789 of Chitale's Court-Fees Act. In Bombay Schedule II Article 17 (*vi*) may apply in the absence of specific provision or the matter may be treated as one of application only chargeable with 10 annas under general clause, Article (1) (v) of Schedule II. In United Provinces the plaintiff gives his own valuation under section 7 (*iv*) (c) subject to a minimum of Rs. 200. To remove all such confusions the above specific provision is necessary.

(c) Suit for custody of minor ... ... Rs. 37·50

Note.—At present the Court Fee is realised on valuation of Rs. 400 fixed by the High Court in Vidarbha area under section 9 of the Suits Valuation Act. There is no specific provision about this at present in Bombay.

(d) For the restitution of conjugal rights ... Rs. 37·50.

Note.—In Vidarbha the valuation of such a suit is regarded as Rs. 400 under section 9 of Suits Valuation Act. In Madras and Punjab the valuation is regarded as Rs. 200 see p. 784 Chitaley's Court Fees Act.

(e) For judicial separation ... Rs. 37 50

Note.—The fee should be the same the subject being similar.

(f) In or to any Civil Court under the provisions of any enactment not otherwise provided for and not capable of being estimated in money value ... Rs. 30·00

Note.—This residuary article in Schedule II of fixed court-fees is expected to cover all cases which are not otherwise provided for. If in any particular case it is found that some more or less court-fee should be paid, amendment of Schedule can be made by enactment. At present the general provision is Article 17 (vi) Schedule II with fixed fee Rs. 30.

32. Articles 6, 7, 8 and 9 at present appearing in Schedule No. I prescribe fixed fees only. These are in regard to copies of judgment etc. These 4 articles should be transferred to Schedule II.

33. In Schedule II Article 21 the words "the Bombay Divorce Act, 1947" should be deleted. Instead "under the Special Marriage Act 1954 and the Hindu Marriage Act 1955" should be substituted. In the opening words of Article 21 the words "petition or application" should be added after the word "or".

Thus the court fee of Rs. 37·50 nP. is recommended on petition or application or appeal under the Special Marriage Act 1954 and the Hindu Marriage Act, 1955.

34. In addition to the general provisions about the Divorce and annulment, etc, provided above, Article No. 21 may also be amended by stating as above in column 1 every petition or appeal under the Special Marriage Act and Hindu Marriage Act.

The explanation may be added under the item for divorce that the damage in a Divorce plaint may be made payable by *ad valorem* court-fee.

35. *List of additional applications that should be charged with court-fees* (in Schedule II).—(1) Application made under the Bombay Money-lenders' Act ... ... Rs. 2.

(2) Applications for grant or renewal of licences under the Indian Arms Act except for Crop-protection ... Re. 1.

(3) Applications for searches for registration records presented to Registration Officers ... ... Re. 1.

(4) Applications for licences under section 33 (*w*) (*i*) of Bombay Police Act .. ... Re. 1.

(5) Applications for appeals filed before the District Registrar, under rule 72 or 73 of the Registration Act ... ... Re. 1.

In Schedule 2, Article 1b applications or petitions.....the words "other than an offence for which police officer may under the Criminal Procedure Code, 1898, arrest without warrant" should be omitted.

The result will be that every private complaint should be chargeable with court-fee whether it contains reference to non-cognizable offence or cognizable offence. Without this amendment the present provision is likely to be abused by falsely mentioning cognizable sections and thus avoiding court-fees. The court-fee charged is, however small.

36. The following special type of applications should be charged as follows :—

(1) Application or petition to High Court under section 66 of Indian Income-tax Act ... ... Rs. 50.

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(b) Application or petition to the High Court under section 34 of the Bombay Sales Tax Act, 1953 ... ... Rs. 50.

37. Applications or appeals to the Regional or State Transport Authority or State Government under Chapter IV of the Motor Vehicles Act, 1939 ... ... Rs. 5.

The applicants in these cases are easily able to pay the court-fee and the relief sought by them is valuable. Some such higher court fees as in paragraph 36 above are chargeable at present in the component area of Vidarbha.

38. Election petitions in Local Bodies should be charged as follows : Too many election petitions are now a days made and litigations spirit in the matter seems to have increased. There are similar provisions in the Andhra Court Fee Act, 1956.

Election petition questioning election of a person in respect of—

(a) office of member of a Village Panchayat ... Rs. 5.

(b) office of member of a Municipality or a local body like the District Local Board, etc. ... ... Rs. 15.

(c) office of member of a Municipal Corporation ... Rs. 25.

39. Applications or petitions for—

(a) winding up of companies under section 166 of the Indian Companies Act, 1913 or under the existing provision of Company law.

(b) for sanction of compromise with creditors under section 153 of the Indian Companies Act, 1913 or under existing Company law. } Rs. 50

(c) or for continuing voluntary winding up under Court's supervisions under section 221 of the Indian Companies Act, 1913 or existing Company law.

Note.—Similar provisions are found in Andhra Pradesh Court Fee Act, 1956.

In other applications under the Indian Companies Act, 1913 or the existing Company law for judicial action or relief ... Rs. 10.

40. (a) Application for order of arrest or attachment before judgment or temporary injunction or for compensation for arrest or attachment before judgment or in respect of a temporary injunction obtained on insufficient grounds ... ... Rs. 2·50.

(b) for appointment of receiver in a case in which the applicant has no present right of possession of the property in dispute ... Rs. 5.

(c) for setting aside *ex parte* decree or orders dismissing suits for default ... ... Re. 1.

Note.—Similar provisions are found in Madhya Pradesh Court Fee Act.

41. Applications by employers and Registered Trade Unions.

(a) Before the Industrial Tribunal ... ... Rs. 5.

(b) Before Labour Courts, Conciliation Boards, Industrial Court and other authorities other than the Industrial Tribunal ... Rs. 2.

42. Appeal or application to Co-operative Tribunals ... Rs. 5.

43. Applications under section 145 of the Criminal Procedure Code when made directly by a party to a Criminal Court .. Rs. 5.

Proposals of increasing the present Court fee on certain items.

44. Schedule II Article 1d (i) i.e. writ petition under Article 226 of the Constitution of India and petition under section 45 of the Specific Relief Act Rs. 25 in place of Rs. 10.

Note.—In Vidarbha the fee is Rs. 15. In Andhra Pradesh this fee is as high as Rs. 100.

As the writ petitions are becoming numerous and occupying valuable time of High Court the raising of the fee is necessary. The parties are generally able to pay such fees.

45. In Article 6 of the Schedule I which is to be transferred to Schedule II the fee should be Rs. 2 in respect of High Court, and Re. 1 in respect of other courts other than High Court. In article 7 the corresponding provision should be Rs. 6 in respect of High Court and Rs. 3 in respect of other Courts other than High Court. Such distinction in Article 6 is necessary when there is one in Article 7.

46. In Article 12 Schedule II, the fee may be raised to Rs. 10 in place of Rs. 6-4-0 when the amount involved does not exceed Rs. 2,000. In Andhra Pradesh there is a uniform rate of Rs. 10 for all valuations including up to Rs. 2,000.

47. Article 4 Schedule II—the Plaint or appeal under the Mamlatdar's Court Act the fee should be Re. 1 in place of annas 10.

48. The general applications not otherwise provided for should be chargeable with Re. 1 as in Vidarbha in place of annas 10. Besides wherever annas 10 are provided on application or petition in the following articles viz. : Article 1, Schedule II, Article 2, Schedule II, Article 5, Schedule II, Article 11, Schedule II, the same should be increased to Re. 1 as in Vidarbha. Similarly in place of annas 8 in Article 13 Schedule II the Court fee should be Re. 1.

It was suggested that in view of the large number of applications that have to be given in the course of the court proceedings, the raising of the fee from annas 10 to Re. 1 would entail much burden on the litigants. Therefore the fee for these applications should be fixed up at annas 12 at least for suits not exceeding Rs. 5,000 in value. However, because of the difficulties that might arise in practice by

such classification the proposal did not commend itself to the Committee.

49. In Article 3 Schedule II application for leave to appeal as a pauper (*a*) when presented to a District Court Rs. 2 in place of Re. 1-4-0 and (*b*) Rs. 5 in place of Rs. 2-8-0 when presented to a Commissioner or a High Court.

50. In Article 14 Schedule II relating to Native Converts Marriage Dissolution Act, 1866, the fee should be raised to Rs. 37·50 in place of Rs. 12-8-0 to be consistent with the provision on similar subject of divorce.

51. In Schedule II Article 13 (a) fee should be Rs. 15 in place of Rs. 12-8-0. The Madhya Pradesh provision has provided various slabs but Rs. 15 would provide a reasonable average slab.

52. Memorandum of appeal presented to State Government where such appeal is provided for under the Indian Forest Act, 1927, should be charged with Rs. 5.

Similar appeal to a Forest Officer should be charged with Rs. 2-8-0. Such provision is found in Madhya Pradesh Act. It can be introduced as Article 12 (b) in Schedule II.

53. There are separate provisions for revision applications to High Court under section 115 of the Civil Procedure Code and under section 25 of the Provincial Small Causes Court Act. These are respectively in Schedule II Article I Clauses 2 and 3 in M. P. Court Fee Act. A court fee of Rs. 7·50 should now be charged in respect of Small Causes Court, revision under the Provincial Small Causes Court Act and Rs. 7·50 in respect of revision under section 115 of the Civil Procedure Code also.

54. Application for enrolment as pleader, under the Bombay Pleaders' Act should be charged at Rs. 10 and application for enrolment as advocate or attorney on the rolls of High Court should be charged with a Court fee of Rs. 25. There is a similar provision in Schedule II Article 11 (o) in Andhra Pradesh Court Fee Act, 1956.

55. In Schedule II Article 1A there should be a fee of Rs. 2 in place of present annas 15 to cover the postal charges. The increase is necessary as the postal charges have increased and the records may be bulky at times. These fees should be in addition to the ordinary application fee.

56. Incidentally in Article 9 Schedule I the court fee should be increased to 75 nP. in place of present annas 10 for every 360 words of copying. The increase is justified as the value of stationery materials has gone up. Such rates seem to be in force in Bihar and Orissa.

Again in Article 8 of Schedule I after the word, "document" the words "including power of attorney" should be inserted. There is actually a specific provision for copy of power of attorney in Article 15 of Schedule I of Andhra Pradesh Act.

(G.C.P.) L-A H 5981—2

Amendment of slabs of Ad valorem *Court fees.*

57. In the Bombay Schedule and table 66 *Ad valorem* fees the Committee proposes the following changes and corrections :—

(*a*) the first slab up to Rs. 5 valuation is now seven annas and six pies which is equal to 47 nP. That should be changed to 50 nP. Even at present in the table the fee for Rs. 5 is shown at Re. 0-8-0. The fraction of anna is avoided per note in Schedule I.

(*b*) The second slab of seven annas and six pies (i.e., 47 nP.) should be raised to 50 nP. This not only occurs by way of decimal fixation but the rate is already prevalent in Vidarbha area.

(c) The third slab rate of Rs. 0-15-0 which operates between valuation of Rs. 100 to Rs. 1,000 should be raised to 100 nP. That is actually the rate in the component part of Vidarbha. If the common rate applicable to all parts is not raised to 100 nP. there will be loss from Vidarbha and Marathwada areas where the slab is still pretty high, i.e., Re. 1-2-0.

(*d*) The fourth slab of Rs. 6-4-0 is retained and in decimal coinage it will be Rs. 6·25.

(*e*) The fifth slab of Rs. 18-12-0 which operates above the valuation of Rs. 5,000 is raised to Rs. 20 only. There should not be objection to this as the new rate will apply to higher valuation only.

(*f*) Similarly the sixth slab is raised from Rs. 28-2-0 to Rs. 30 the seventh slab from Rs. 37–8-0 to Rs. 40 and the eighth from Rs. 37-8-0 to Rs. 45 and the ninth and the last slab from Rs. 37-8-0 to Rs. 50.

58. It is proposed that the maximum limit of Rs. 12,500 court fees should be removed as there is no reason why claimants of higher valuation should not pay higher court fees. The rates it may be noted are not as high at higher valuations. So there should not be difficulty about payment of higher court fee. Other taxes are generally commensurate with valuation and so should be the court fees.

59. If the maximum is to be retained, the figure should be raised to Rs. 20,000 and it should be made clear that the maximum limit will apply separately in respect of each cause of action and subject in the plaint or in the case.

59-A. We do note that Saurashtra area is materially affected by these charges as a system of minimum Court fees had prevailed prior to States Integration of the maximum that its experienced was levied under the Bombay Law without the Surcharge.

60. The word plaint should be defined so as to include written statement pleading a set off or a counter claim.

61. It is also recommended that Court fee on applications under rule 47 of section 77 of the Bombay Agriculture Tenancy Act at present charged at annas 8 should be raised to Re. 1. This rate is in consonance with similar rates prescribed elsewhere.

62. In section 31 (1) We suggest the following modifications: At present ½ of the court fee is refunded if a suit is compromised before the settlement of issues or before any evidence is recorded meaning in effect before issues are framed. We suggest that difference should be made in the two stages. In cases where issues are required to be framed if the compromise is arrived at before the settlement thereof ½ of the amount of Court fees should be refunded. If thereafter, but before the commencement of the recording of the evidence the compromise is effected then only ¼th of the fees should be refunded. In cases where no issues have to be framed ½ of the fees should be refunded if the suit is settled by agreement before the commencement of the recording of evidence.

CHAPTER II.

COURT-FEE COMMITIEE REFERENCE TERM No. 2.

Determination of rates of court fees in terms of new coinage and fixing them in multiples of five naye Paise.

The fixation in decimal coinage in multiples of 5 naye Paise is proposed as follows :--

1 Anna equal to 10 nP.
2 Annas equal to 15 nP.
3 Annas equal to 20 nP.
4 Annas equal to 25 nP.
5 Annas equal to 35 nP.
6 Annas equal to 40 nP.
7 Annas equal to 45 nP.
8 Annas equal to 50 nP.
9 Annas equal to 60 nP.
10 Annas equal to 65 nP.
11 Annas equal to 70 nP.
12 Annas equal to 75 nP.
13 Annas equal to 85 nP.
14 Annas equal to 90 nP.
15 Annas equal to 95 nP.

This is followed on account of the principle mostly followed in the Stamp Act, Bombay—

Conversion into decimal coinage in which 1 excess paisa or 2 excess Paisa seems to have been raised to 5 nP. It does not appear that there is any need of 6 pies stamp otherwise it would be equivalent to 5 nP. in the opinion of the Committee.

2. It was decided that actually the schedule of the *Ad valorem* figures were to be worked out from the slabs fixed on decimal basis, in Schedule I Article 1.

Part of 5 nP. is to be treated as 5 nP.

CHAPTER III.

COURT-FEE COMMITTEE REFERENCE TERM No. 3.

Fixation of Court fees in respect of the applications filed before Tribunals and Semi-Judicial Bodies, which have newly come into existence, e.g., Revenue Tribunal, Sales Tax Tribunal, Co-operative Tribunal, Industrial Tribunals.

1. The subject of Co-operatives is now pretty old and established. A stage has now come when court fees should be charged at least before the Co-operative Tribunal. It is proposed that a court fee of Rs. 5 should be charged on appeal or application or petition before Co-operative Tribunal.

A new entry in Schedule II of the Court Fees Act is accordingly proposed.

2. As regards Court fees in proceedings before Industrial Tribunal, though it is true that workers individually being generally poor may not be able to bear the burden of Court fees there is no reason why the Employers or the Registered Trade Unions should not pay the same.

Accordingly a court fee of Rs. 5 is proposed on application, petition or appeal to Industrial Tribunal on made by Employer or Registered Trade Union; and Rs. 2 when made by similar parties to bodies other than Industrial Tribunal, e.g., to Labour Court, Industrial Court Inquiry or Conciliation Board, etc.

3. In respect of Sales Tax Tribunal it is proposed that a fee of Rs. 5 in appeal and revision to the Tribunal or to the Collector should be levied wherever the present figure is Rs. 2-8-0.

In appeals and revision before the Assistant Collector of Sales Tax Court fee of Rs. 2-8-0 should be levied wherever it is now Re. 1 in the Rules under the Bombay Sales Tax Act.

The other provisions in rule 49 of the Bombay Sales Tax Rules in item (iii) about percentage calculation on assessment is retained.

4. As regards Revenue Tribunal, Court fee of Rs. 5 on appeals and revisions should be charged wherever at present no court fee is prescribed or in place of Rs. 2-8-0 if Schedule II Article 11 (b) is at present considered applicable. It is understood that an enactment in 1958 has been passed exempting Court fees before the Revenue

Tribunal under section 19 thereof but the Committee is of the opinion that when court fees should be levied in respect of other tribunals there is no reason why it should not be levied in respect of Revenue Tribunals. At present such fees seem to be charged in Vidarbha and there would be loss by exemption. At the stage of litigation up to Revenue tribunal Court fee should certainly be appropriate specially in view of the claim many times urged that the Revenue Tribunals are in Status comparable to High Court.

CHAPTER IV.

COURT-FEE COMMITTEE REFERENCE TERM No. 4.

Levy of court fee in appeals from awards under the Land Acquisition Act.

1. The Committee understands that a large number of references in regard to compensation under the Land Acquisition Act, are coming to Civil Courts. In some districts one separate judge is fully occupied with this work. The amount involved in these references is fairly large and if court fee is levied on these proceedings they would be a fruitful source of revenue to the State. But such a levy is not possible under the present position in the Land Acquisition Act whereby the Collector has to make the reference although he makes it at the instances of the private party. Unless the responsibility of approaching the Civil Court is imposed on the affected party, he cannot be saddled with the burden of the court fee. Whether in view of the compulsory nature of the acquisition such an amendment should be made or not is a different matter and can be examined separately. However, this much is certain that till the requisite amendment is made in the Land Acquisition Act no question of levying the court fee on these references arises. In case such an amendment is effected, there should be no objection to levy the fee to the extent of 1/2 the amount leviable on the *ad valorem* scale on the difference between the amount claimed and the amount awarded.

CHAPTER V.

COURT-FEE COMMITTEE REFERENCE TERM No. 5.

Levy of Court fees in suits and applications under the Rent Acts.

1. The fees in suits and applications under the Rent Act are provided by the State Government's Rule-making power under the Bombay Rent Act, 1947. The fees provided for suits and proceedings are as under section 41 of the Presidency Small Causes Court Act and are generally sufficient.

There is however, one important exception in which the present fees are rather low. This arises in respect of miscellaneous applications for fixation of standard rent. At present such applications are charged with a court fee of annas 8 only. It is proposed that the court fees on such applications should be on graded scales according to the agreed annual letting value of the premises. It is proposed that the fees of Annas 8 i.e., 50 nP. should be retained when the present agreed annual rent is up to Rs. 500. It should be Rs. 5 when the present agreed annual rent is between Rs. 500 and Rs. 1,000. It should be Rs. 10 when the present agreed annual rent is more than 1,000 but up to Rs. 2,000. It should be Rs. 20 when the present agreed annual rent is above Rs. 2,000.

2. At present the appeals from the orders on such applications are chargeable with the Court fee of Re. 1 only. Hereafter the court fee on such appeals should be the same as are proposed on the graded scale in respect of the applications themselves as above.

CHAPTER VI.

COURT-FEE COMMITTEE REFERENCE TERM No. 6.

Levy of fees in writ petitions.

1. In Vidarbha writ petitions under Article 226 are charged at Rs. 15. In Bombay charges are Rs. 10 under Article 226 and Rs. 5 for other petitions. "But the whole subject needs revisions. Writ petitions are becoming pretty numerous occupying considerable time of the High Courts. In Andhra Court fees on such petitions is now prescribed at Rs. 100. Compared with that there seems no objection to fix the fees at Rs. 20. Accordingly in Article I (d) (i) entry in Schedule II Rs. 20 should be substituted in place of Rs. 10. The petitions under section 45 Specific Relief Act are to be similarly treated as under Article 226.

CHAPTER VII.

COURT-FEE COMMITTEE REFERENCE TERM No. 7.

Whether there should be any additions to the lists of documents specified in Schedules I and II of the Court Fees Act, 1870.

These are discussed at the various stages in Chapter I relating to the First Term of reference which is an omnibus and sufficient of wide term of reference including this subject also.

CHAPTER VIII.

COURT-FEE COMMITTEE REFERENCE TERM No. 8.

Whether the court fees on High Court Civil Suits should be on an "ad hoc" basis as at present in the component units or on an ad valorem *basis as in the former Bombay State.*

1. At present in the Bombay High Court, the court-fees are charged *ad valorem* on suits on the Original Side. The same should be followed in regard to all the component parts of the State. It appears that there was no ordinary original jurisdiction in the High Courts of the Component Parts before and also that there was no question of any *ad hoc* fees on suits of original jurisdiction before the High Courts. However for the sake of clarity it is reiterated that the court fee on the Original Side should be on *ad valorem* basis in the High Court in respect of all the component parts.

CHAPTER IX.

COURT-FEE COMMITTEE REFERENCE TERM No. 9.

Examination and removal of the anomalies in the different Court Fees Act.

1. The following proposals of the Committee will show how it proposes to overcome the various anomalies referred :—

In Article 6A of Schedule 2 the words "or give evidence" should be deleted. That will save the witnesses from paying annas 4 court fees on recognition of appearance.

In Article 6 the following words may be added at the end :—

"except in the cases under sections 109 and 110, Criminal Procedure Code."

This will obviate the payment of court fee of Re. 1-4-0 when a person is proceeded against for having no ostensible means of living, etc.

The purpose of this suggested amendment can well be achieved by a notification under section 35, Court Fees Act.

2. As regards proper provision for opinion, etc., under section 56A of the Bombay Public Trust Act the following is proposed.

3. At the end of Article 18(b) of Schedule II the following phrase should be introduced :—

"for opinion, advice or directions under section 56A of the Bombay Public Trust Act, 1950".

Note.—This provision is for providing court fee of Rs. 12-8-0 for obtaining court opinion, advice, etc., under section 56A of the Bombay Public Trust Act just as the said fee is leviable under Indian Trust Act.

This amendment is made in the Court-Fee Act Schedule instead of in the B Schedule of the Bombay Public Trust Act because all the court fees in B Schedule are only Rs. 10 even in respect of more important subjects. The figure of Rs. 12-8-0 will be incongruant in the B Schedule.

4. To obviate Collectors' difficulties in the matter of making references in disputed valuation for court-fees in applications for probate or letters of administration suitable amendments have been already suggested in S. 19H of the Court Fees Act as already referred in Chapter I in respect of the general and all pervading term of reference No. 1. It is now for the party if he wants to object to Collectors valuation to move the court within the prescribed time. Else the valuation made by the Collector will stand approved.

5. The court fee of Rs. 37·50 is proposed "on petition or appeal under the Special Marriage Act, 1954 and Hindu Marriage Act, 1955." This is in Schedule II Article 21. The words "the Bombay Divorce Act, 1947" in the article are to be substituted by the above words. The article already provides court fee of Rs. 37-8-0.

6. Petition to set aside award under the Indian Arbitration Act, 1940, can now fall under the general Article in Schedule II with fixed fee of Rs. 30 as this article applies to petitions also not otherwise provided for and not capable of money valuation; or the general Article in Schedule I of *Ad valorem* Court fees will apply if the relief in the petition is capable of money valuation. This general article also applies to "petition".

CHAPTER X.

COURT-FEE COMMITTEE REFERENCE TERM NO. 10.

Consideration of the following suggestions made by the Taxation Enquiry Commission for improvement of receipts from court fees.

(a) The system of valuation of plaints and causes under the Court Fees Act is defective and requires to be revised to suit changed conditions;

(b) Periodical checks by special investigators to prevent evasion of proper court fees by under valuation of plaints;

should be made.

1. The sub-term (a) is a general one and is already dealt with at several places in Chapter I in dealing with the all pervading term of reference No. 1. A fresh classification of declaratory decrees is proposed, classification of *Ad valorem* claims has been elaborated. Additions and amendments to Schedule II of fixed fees for reasons stated have also been proposed. When Civil litigation is taxed there is not much reason why newly developed similar litigations and proceedings before other tribunals or *quasi judicial* bodies or public authorities exercising definite functions under the Act should not be taxed. Proposals about these have also been made in the previous Chapters.

2. As regards sub-term (b), an elaborate machinery has been suggested in Chapter I *ante* for detecting and checking leakage of court fees and recovery of the same as an arrear of land revenue if the party liable fails to pay it. Appointment of sub-Government Pleaders and Honorary Assistants to District Government Pleaders with the necessary authority has been proposed. Suitable amendment to section 88 has been proposed and the incorporation of a provision similar to section 28A of M. P. Court Fees Act has also been recommended.

3. Attention of Revenue Officers and Courts should be drawn to Schedule II, Article 1, last item under which Re. 1 in place of annas 10 would be chargeable.

Signed by the members of the Committee in Bombay on 26th June 1958.

26th June 1958. (Signed) V. S. Bakhale, Chairman.

(Signed) B. M. Gupte,

(Signed) Chimanlal N. Shah,

(Signed) R. N. Bongirwar,

27th June 1958. (Signed) R. C. Joshi.

THE COURT-FEES.

SCHEDULE I.

Table of rates of ad valorem *fees leviable on the institution of suits.*

When the amount or value of the subject-matter exceeds.	But does not exceed.	Proper fees.	When the amount or value of subject-matter exceeds.	But does not exceed.	Proper fees.
Rs.	Rs.	Rs. nP.	Rs.	Rs.	Rs. nP.
	5	0.50	380	390	39.00
5	10	1.00	390	400	40.00
10	15	1.50	400	410	41.00
15	20	2.00	410	420	42.00
20	25	2.50	420	430	43.00
25	30	3.00	430	440	44.00
30	35	3.50	440	450	45.00
35	40	4.00	450	460	46.00
40	45	4.50	460	470	47.00
45	50	5.00	470	480	48.00
50	55	5.50	480	490	49.00
55	60	6.00	490	500	50.00
60	65	6.50	500	510	51.00
65	70	7.00	510	520	52.00
70	75	7.50	520	530	53.00
75	80	8.00	530	540	54.00
80	85	8.50	540	550	55.00
85	90	9.00	550	560	56.00
90	95	9.50	560	570	57.00
95	100	10.00	570	580	58.00
100	110	11.00	580	590	59.00
110	120	12.00	590	600	60.00
120	130	13.00	600	610	61.00
130	140	14.00	610	620	62.00
140	150	15.00	620	630	63.00
150	160	16.00	630	640	64.00
160	170	17.00	640	650	65.00
170	180	18.00	650	660	66.00
180	190	19.00	660	670	67.00
190	200	20.00	670	680	68.00
200	210	21.00	680	690	69.00
210	220	22.00	690	700	70.00
220	230	23.00	700	710	71.00
230	240	24.00	710	720	72.00
240	250	25.00	720	730	73.00
250	260	26.00	730	740	74.00
260	270	27.00	740	750	75.00
270	280	28.00	750	760	76.00
280	290	29.00	760	770	77.00
290	300	30.00	770	780	78.00
300	310	31.00	780	790	79.00
310	320	32.00	790	800	80.00
320	330	33.00	800	810	81.00
330	340	34.00	810	820	82.00
340	350	35.00	820	830	83.00
350	360	36.00	830	840	84.00
360	370	37.00	840	850	85.00
370	380	38.00	850	860	86.00

SCHEDULE I—*Contd.*

When the amount or value of the subject-matter exceeds	But does not exceed.	Proper fees	When the amount or value of the subject-matter exceeds.	But does not exceed.	Proper fees.
Rs.	Rs.	Rs. nP.	Rs.	Rs.	Rs. nP.
860	870	87.00	5,750	6,000	430.00
870	880	88.00	6,000	6,250	450.00
880	890	89.00	6,250	6,500	470.00
890	900	90.00	6,500	6,750	490.00
900	910	91.00	6,750	7,000	510.00
910	920	92.00	7,000	7,250	530.00
920	930	93.00	7,250	7,500	550.00
930	940	94.00	7,500	7,750	570.00
940	950	95.00	7,750	8,000	590.00
950	960	96.00	8,000	8,250	610.00
960	970	97.00	8,250	8,500	630.00
970	980	98.00	8,500	8,750	650.00
980	990	99.00	8,750	9,000	670.00
990	1,000	100.00	9,000	9,250	690.00
1,000	1,100	100.25	9,250	9,500	710.00
1,100	1,200	112.50	9,500	9,750	730.00
1,200	1,300	118.75	9,750	10,000	750.00
1,300	1,400	125.00	10,000	10,500	780.00
1,400	1,500	131.25	10,500	11,000	810.00
1,500	1,600	137.50	11,000	11,500	840.00
1,600	1,700	143.75	11,500	12,000	870.00
1,700	1,800	150.00	12,000	12,500	900.00
1,800	1,900	156.25	12,500	13,000	930.00
1,900	2,000	162.50	13,000	13,500	960.00
2,000	2,100	168.75	13,500	14,000	990.00
2,100	2,200	175.00	14,000	14,500	1,020.00
2,200	2,300	181.25	14,500	15,000	1,050.00
2,300	2,400	187.50	15,000	15,500	1,080.00
2,400	2,500	193.75	15,500	16,000	1,110.00
2,500	2,600	200.00	16,000	16,500	1,140.00
2,600	2,700	206.25	16,500	17,000	1,170.00
2,700	2,800	212.50	17,000	17,500	1,200.00
2,800	2,900	218.75	17,500	18,000	1,230.00
2,900	3,000	225.00	18,000	18,500	1,260.00
3,000	3,100	231.25	18,500	19,000	1,290.00
3,100	3,200	237.50	19,000	19,500	1,320.00
3,200	3,300	243.75	19,500	20,000	1,350.00
3,300	3,400	250.00	20,000	21,000	1,390.00
3,400	3,500	256.25	21,000	22,000	1,430.00
3,500	3,600	262.50	22,000	23,000	1,470.00
3,600	3,700	268.75	23,000	24,000	1,510.00
3,700	3,800	275.00	24,000	25,000	1,550.00
3,800	3,900	281.25	25,000	26,000	1,590.00
3,900	4,000	287.50	26,000	27,000	1,630.00
4,000	4,100	293.75	27,000	28,000	1,670.00
4,100	4,200	300.00	28,000	29,000	1,710.00
4,200	4,300	306.25	29,000	30,000	1,750.00
4,300	4,400	312.50	30,000	32,000	1,795.00
4,400	4,500	318.75	32,000	34,000	1,840.00
4,500	4,600	325.00	34,000	36,000	1,885.00
4,600	4,700	331.25	36,000	38,000	1,930.00
4,700	4,800	337.50	38,000	40,000	1,975.00
4,800	4,900	343.75	40,000	42,000	2,020.00
4,900	5,000	350.00	42,000	44,000	2,065.00
5,000	5,250	370.00	44,000	46,000	2,110.00
5,250	5,500	390.00	46,000	48,000	2,155.00
5,500	5,750	410.00	48,000	50,000	2,200.00

[P.T.O.

and the fees increase at the rate of fifty rupees for every fi thousand rupees, or part thereof, for example—

Rs.		Rs. nP.
1,00,000	... ...	2,700·00
2,00,000	... ...	3,700·00
3,00,000	... ...	4,700·00
4,00,000	... ...	5,700·00
5,00,000	... ...	6,700·00
6,00,000	... ...	7,700·00
7,00,000	... ...	8,700·00
8,00,000	... ...	9,700·00
9,00,000	... ...	10,700·00
10,00,000	... ...	11,700·00
11,00,000	... ...	12,700·00
12,00,000	... ...	13,700·00
13,00,000	... ...	14,700·00
14,00,000	... ...	15,700·00
15,00,000	... ...	16,700·00

26th June 1958. (Signed) V. S. BAKHALE. Chairmar
(Signed) B. M. GUPTE,
(Signed) CHIMANLAL N. SHAH,
(Signed) R. N. BONGIRWAR.
27th June 1958. (Signed) R. C. JOSHI.

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