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West Bengal Act X of 1970¹

THE WEST BENGAL COURT-FEES ACT, 1970.

AMENDED

West Ben. Act XLII of 1974.
West Ben. Act XXI of 1980.
West Ben. Act XV of 1984.
West Ben. Act XXIX of 1985.

[26th February, 1970.]

An Act to amend and consolidate the law relating to court-fees in the State of West Bengal.

WHEREAS it is expedient to amend and consolidate the law relating to court-fees in the State of West Bengal;

It is hereby enacted in the Twenty-first Year of the Republic of India, by the Legislature of West Bengal, as follows:—

CHAPTER I

Preliminary.

1. (1) This Act may be called the West Bengal Court-fees Act, 1970.

(2) It extends to the whole of the State of West Bengal.

(3) The provisions of this Act shall not apply to fees or stamps relating to documents presented or to be presented before any officer serving under the Central Government.

(4) Where any other law contains provisions relating to the levy of fee in respect of proceedings under such other law, the provisions of this Act relating to the levy of fee in respect of such proceedings shall apply subject to the said provisions of such other law.

2. In this Act, unless there is anything repugnant in the subject or context,—

(1) "appeal" includes a cross-objection;

(2) "Collector" includes any officer not below the rank of a Sub-Deputy Collector appointed by the Collector to perform the functions of a Collector under this Act;

(3) "Court" means any Civil, Revenue or Criminal Court and includes a Tribunal or other authority having jurisdiction under any local or special law to decide questions affecting the rights of parties;

Short title,
extent and
application.

Definitions.

¹For Statement of Objects and Reasons, see the *Calcutta Gazette, Extraordinary*, Part IVA of the 30th January, 1970, page 285; for proceedings of the West Bengal Legislative Assembly, see the proceedings of the meeting of that Assembly held on 9th February, 1970.

(Chapter II.—Fees payable in Courts and in Public
Offices.—Sections 3, 4.)

- (4) "suit" includes an appeal from a decree except in section 9;
- (5) expressions used and not defined in this Act or in the Bengal General Clauses Act, 1899, but defined in the Code of Civil Procedure, 1908, shall have the meanings respectively assigned to them in the said Code.

Ben. Act I of
1899.
5 of 1908.

CHAPTER II

Fees payable in Courts and in Public Offices.

Levy of fees
in Court of
Small
Causes,
Calcutta.

3. The fees for the time being chargeable in the Court of Small Causes at Calcutta, and its office shall be collected in the manner hereinafter appearing.

Levy of fee
in Courts
and public
offices.

4. (1) No document which is chargeable with fee under this Act shall—

- (i) be filed, exhibited or recorded in, or be acted on or furnished by, any Court including the High Court, or
- (ii) be filed, exhibited or recorded in any public office or be acted on or furnished by any public officer,

unless in respect of such document there be paid a fee of an amount not less than that indicated as chargeable under this Act:

Provided that, whenever the filing or exhibition in a Criminal Court of a document in respect of which the proper fee has not been paid is, in the opinion of the Court, necessary to prevent a failure of justice, nothing contained in this section shall be deemed to prohibit such filing or exhibition:

Provided further that no fees chargeable under this Act shall be payable on documents that may be filed by the State Government in any proceedings before a Civil Court including High Court.

Explanation.—For the purposes of this proviso "documents" means and includes plaints, memorandum of appeal, petitions and papers of any kind required to be filed in connection with any proceedings before a Civil Court including High Court.

(2) Notwithstanding anything contained in sub-section (1) or in any other Act, a Court may receive a plaint or memorandum of appeal in respect of which an insufficient fee has been paid subject to the condition that the plaint or memorandum of appeal shall be rejected unless the plaintiff or appellant, as the case may be, pays to the Court within a time to be fixed by the Court such reasonable sum on account of court-fees as the Court may direct.

¹The proviso with "*Explanation*" was inserted by s. 2 of the West Bengal Court-fees (Amendment) Act, 1984 (West Ben. Act XV of 1984).

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(Chapter II.—Fees payable in Courts and in Public Offices.—Sections 5, 6.—Chapter III.—Computation of fees.—Section 7.)

5. (1) In case any difference arises between the officer whose duty it is to see that any fee is paid under this Act and any suitor or his pleader, as to the necessity of paying a fee or the amount thereof, the question shall, when the difference arises in the High Court, be referred to the Taxing Officer whose decision thereon shall be final, subject to revision, on an application made within sixty days from the date of the decision, by the suitor or by his pleader, or such officer as may be appointed in this behalf by the State Government, by the Chief Justice or by such Judge of the High Court as the Chief Justice shall appoint either generally or specially in this behalf.

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

(2) When any such difference arises in the Court of Small Causes at Calcutta, the question shall be referred to the Registrar of the Court of Small Causes at Calcutta whose decision shall be final, subject to revision, on application made within sixty days from the date of the decision, by the party concerned or such officer as may be appointed in this behalf by the State Government, by the Chief Judge or by such Judge of the Court of Small Causes at Calcutta as the Chief Judge shall appoint either generally or specially in this behalf.

(3) The Chief Justice shall declare who shall be the Taxing Officer within the meaning of sub-section (1) of this section.

6. Notwithstanding anything contained in this Act or in any other law for the time being in force, no document of any of the kinds chargeable under this Act shall be filed, exhibited or recorded in any Court including the High Court, or shall be received, furnished or acted upon by any such Court or by any public officer, unless, in respect of such document, the stamp referred to in section 39 has been purchased from a person authorised or appointed to sell stamps in West Bengal.

Document inadmissible unless fees collected by stamp purchased in West Bengal.

CHAPTER III Computation of fees.

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

Computation of fees payable in certain suits for money;

- (i) In suits for money including suits for damages or compensation, or arrears of maintenance, of annuities, or of other sums payable periodically—according to the amount claimed;

¹Provided that no fee shall be payable in suits for damages for defamation;

¹Proviso was inserted by s. 2 of the West Bengal Court-fees (Amendment) Act, 1974 (West Ben. Act XLII of 1974).

(Chapter III.—Computation of fees.—Section 7.)

for maintenance and annuities;

- (ii) In suits for maintenance and annuities or other sums payable periodically—according to the value of the subject-matter of the suit, and such value shall be deemed to be ten times the amount claimed to be payable for one year:

Provided that in suits by widows for maintenance such value shall be deemed to be the amount claimed to be payable for one year;

for movable property having a market value;

- (iii) In suits for movable property other than money, where the subject-matter has a market value—according to such value at the date of presenting the plaint;

for movable property of no market value;

- (iv) In suits—

(a) for movable property where the subject-matter has no market value, as for instance, in the case of documents relating to title,

(b) to obtain a declaratory decree or order, where consequential relief is prayed,

for declaratory decree and consequential relief;

(c) to obtain an injunction,

for injunction;

(d) for a right to some benefit (not herein otherwise provided for) to arise out of land, and

for easement;

(e) for accounts—

for accounts;

according to the amount at which the relief sought is valued in the plaint or memorandum of appeal subject to the provisions of section 11.

In all such suits the plaintiff shall state the amount at which he values the relief sought.

for possession of land, buildings or gardens;

- (v) In suits for the possession of land, buildings or gardens, not being suits referred to in clause (vi)—

(a) according to the value of the subject-matter, and such value shall be deemed to be fifteen times the net profits which have arisen from the land, building or garden during the year next before the date of presenting the plaint, or if the Court sees reason to think that such profits have been wrongly estimated, fifteen times such amount as the Court may assess as such profits or according to the market-value of the land, building or garden, whichever is lower;

(b) if, in the opinion of the Court, such profits are not readily ascertainable or assessable, or where there are no such profits, according to the market-value of the land, building or garden;

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(Chapter III.—Computation of fees.—Section 7.)

Explanation.—In this paragraph "building" includes a house, out-house, stable, privy, urinal, shed, hut, wall and any other such structure, whether of masonry, bricks, wood, mud, metal or any other material whatsoever;

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| <p>(vi) In a suit for recovery of possession of immovable property from—</p> <p>(a) a trespasser, where no declaration of title to property is either prayed for or necessary for disposal of the suit—according to the amount at which the relief sought is valued in the plaint subject to the provisions of section 11;</p> <p>(b) a licensee upon revocation or termination of his license,—</p> <p>(i) where a license fee is payable by the licensee in respect of the immovable property to which the suit refers—according to the amount of the license fee of the immovable property payable for the year next before the date of presenting the plaint, or</p> <p>(ii) where no such license fee is payable by the licensee—according to the amount at which the relief sought is valued on the plaint subject to the provisions of section 11;</p> | <p>for recovery of possession of immovable property;</p> |
| <p>(vii) In suits to enforce a right of pre-emption—according to the market-value of the land, building or garden in respect of which the right is claimed;</p> <p><i>Explanation.</i>—In this paragraph "building" has the same meaning as in paragraph (v);</p> | <p>to enforce a right of pre-emption;</p> |
| <p>(viii) In suits for partition and separate possession of a share of joint family property or of a joint property, or to enforce a right to a share in any property on the ground that it is joint family property or joint property—if the plaintiff has been excluded from possession of the property of which he claims to be a coparcener or co-owner—according to the market-value of the share in respect of which the suit is instituted;</p> | <p>for partition and separate possession of a share of joint family property, etc.;</p> |
| <p>(ix) In suits for the interest of an assignee of land-revenue—fifteen times his net profits as such for the year next before the date of presenting the plaint;</p> | <p>for interest of assignee of land-revenue;</p> |
| <p>(x) In suits to set aside an attachment of land or of an interest in land or revenue—according to the amount for which the land or interest was attached:</p> | <p>to set aside an attachment;</p> |

(Chapter III.—Computation of fees.—Section 8.)

- Provided that, where such amount exceeds the value of the land or interest, the amount of fee shall be computed as if the suit were for the possession of such land or interest;
- to redeem; (xi) In suits against a mortgagee for the recovery of the property mortgaged,
- to foreclose; and in suits by a mortgagee to foreclose the mortgage, or where the mortgage is made by conditional sale, to have the sale declared absolute—
according to the principal money expressed to be secured by the instrument of mortgage;
- for specific performance; (xii) In suits for specific performance—
(a) of a contract of sale—according to the amount of the consideration,
(b) of a contract of mortgage—according to the amount agreed to be secured,
(c) of a contract of lease—according to the aggregate amount of the fine or premium (if any) and of the rent agreed to be paid during the first year of the term,
(d) of an award—according to the amount or value of the property in dispute;
- between landlord and tenant; (xiii) In the following suits between landlord and tenant—
(a) for the delivery by a tenant of the counterpart of a lease,
(b) to enhance the rent of a tenant having a right of occupancy,
(c) for the delivery by a landlord of a lease,
(d) for the recovery of immovable property from a tenant including a tenant holding over after the determination of a tenancy,
(e) to contest a notice of ejectment,
(f) to recover the occupancy of immovable property from which a tenant has been illegally ejected by the landlord, and
(g) for abatement of rent—
according to the amount of the rent of the immovable property to which the suit refers, payable for the year next before the date of presenting the plaint.

Fee on memorandum of appeal against order relating to compensation.

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

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(Chapter III.—Computation of fees.—Sections 9-12.)

9. In every suit in which an ad-valorem court-fee is payable under this Act on the plaint, the plaintiff shall file with the plaint a statement of particulars of the subject-matter of the suit and his own valuation thereof unless such particulars and the valuation are contained in the plaint. The statement shall be in such form and shall contain such particulars as may be prescribed by the State Government by notification in the *Official Gazette*. In every such suit the plaintiff shall also, if the Court so directs, file a duplicate copy of the plaint and of the said statement.

Statement of particulars of subject-matter of suits and plaintiff's valuation thereof.

10. (1) In every suit in which a court-fee is payable under this Act on the plaint or memorandum of appeal the Court shall, on the date fixed for the appearance of the opposite party or as soon as may be thereafter, and in every case before proceeding to deliver judgment, record a finding whether a sufficient court-fee has been paid.

Procedure where insufficient court-fee is filed on plaint or memorandum of appeal.

(2) If the Court records a finding that an insufficient court-fee has been paid on the plaint or memorandum of appeal the Court shall—

- (a) stay all further proceedings in the suit until it has determined the proper amount of such court-fee payable and the plaintiff or the appellant, as the case may be, has paid such amount or until the date referred to in clause (b), as the case may be:

Provided that if the plaintiff or appellant gives, within such time as the Court may allow, security, to the satisfaction of the Court, for the payment of any additional amount for which he may be found liable the Court may proceed with the suit,

- (b) fix a date before which the plaintiff or appellant shall pay the amount of court-fee due from him, as determined by the Court under clause (a).

(3) If the plaintiff or appellant fails to give the security referred to in clause (a) of sub-section (2) or to pay the amount referred to in clause (b) of that sub-section within the time allowed, or before the date fixed, by the Court, as the case may be, the suit shall be dismissed.

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

Inquiry as to valuation of suits.

12. (1) For the purpose of an inquiry under section 11 the Court may depute, or issue a commission to, any suitable person to make such local or other investigation as may be necessary and to report thereon to the Court. Such report and any evidence recorded by such person shall be evidence in the inquiry.

Investigation to ascertain proper valuation.

(Chapter III.—Computation of fees.—Sections 13-15.)

(2) The Court may, from time to time, direct such party to the suit as it thinks fit to deposit such sum as the Court thinks reasonable as the costs of the inquiry, and if the costs are not deposited within such time as the Court shall fix, may, notwithstanding anything contained in any other Act, dismiss the suit if such party is the plaintiff or the appellant and, in any other case, may recover the costs as a public demand.

Power of persons making inquiry under sections 11 and 12.

13. (1) The Court, when making an inquiry under section 12 shall have, respectively, for the purposes of such inquiry or investigation, the powers vested in a Court under the Code of Civil Procedure, 1908 in respect of the following matters, namely:—

5 of 1908.

- (a) enforcing the attendance of any person and examining him on oath or affirmation;
- (b) compelling the production of documents or material objections; and
- (c) issuing commissions for the examination of witnesses.

(2) An inquiry or investigation referred to in sub-section (1) shall be deemed to be a judicial proceeding within the meaning of sections 193 and 228 of the Indian Penal Code.

45 of 1860.

Costs of inquiry as to valuation and refund of excess fee.

14. (1) If in the result of an inquiry under section 11 the Court finds that the subject-matter of the suit has been under-valued the Court may order the party responsible for the undervaluation to pay all or any part of the costs of the inquiry.

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

Procedure in suits for mesne profits or account when amount found due exceeds amount claimed.

15. Where, in any suit for mesne profits or for land and mesne profits or for an account, the fee which would have been payable if the suit had comprised the whole of the relief to which the Court finds the plaintiff to be entitled, exceeds the fee actually paid, the Court shall require the plaintiff to pay an additional fee equal to the amount of the excess, and if such additional fee is not paid within such time as the Court may fix, the suit, or if a decree has previously been passed therein, so much of the claim as has not been so decreed, shall be dismissed:

Provided that, where the additional fee is payable in respect of a portion of the claim which can be relinquished, that portion only shall be dismissed.

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(Chapter III.—Computation of fees.—Sections 16-18.)

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

Decision of questions as to valuation.

(2) But whenever any such suit comes before a Court of Appeal, reference or revision, if such Court considers that the said question has been wrongly decided, to the detriment of the revenue, it shall require the party by whom such fee has been paid to pay so much additional fee as would have been payable had the question been rightly decided.

(a) if the party required to pay is the appellant or petitioner, the provisions of sub-sections (2) and (3) of section 10 shall, so far as may be, apply;

(b) if the party required to pay is the respondent or the opposite party, the provisions of sub-section (2) of section 10 shall, so far as may be, apply, and, if such party fails to pay the fee required before the date fixed by the Court, the Court shall recover the amount of such fee from him as a public demand.

Explanation.—For the purposes of this section a question relating to the classification of any suit for the purpose of section 7 shall not be deemed to be a question relating to valuation.

17. (1) The High Court shall, when dealing with an application for leave to appeal to the Supreme Court, make an order for the payment of any deficit court-fee with such interest not exceeding six *per centum per annum* as the High Court may direct, in all cases where the High Court finds that the subject-matter of the suit or appeal had been undervalued either in the Court of first instance or in the Court of Appeal or in both, irrespective of whether the certificate of fitness for appeal to the Supreme Court is or is not granted.

Recovery of deficit court-fee in certain cases.

(2) The fee together with interest thereon found to be payable under sub-section (1) shall be paid by the party ordered to do so and if such party fails to pay the amount required before the date fixed by the High Court, it shall be recoverable from him as a public demand.

18. If an appeal or plaint, which has been rejected by the lower Court on any of the grounds mentioned in the Code of Civil Procedure, is ordered to be received, or if a suit is remanded in appeal, on any of the grounds mentioned in Order XLI, rule 23 of the same Code for a second decision by the lower Court, the Appellate Court shall grant to the appellant a certificate, authorizing him to receive back from the Collector the full amount of fee paid on the memorandum of appeal:

Refund of fee paid on memorandum of appeal.

(Chapter III.—Computation of fees.—Sections 19-22.)

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

Refund fee on application for review of judgment.

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

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

20. (1) Where an application for a review of judgment is admitted, and where, on the rehearing, the Court reverses or modifies its former decision on the ground of mistake in law or fact, the applicant shall be entitled to a certificate from the Court authorizing him to receive back from the Collector so much of the fee paid on the application as exceeds the fee payable on any other application to such Court under Schedule II to this Act, No. 1, clause (b) or clause (d).

(2) Nothing in sub-section (1) of this section shall entitle the applicant to such certificate where the reversal or modification is due, wholly or in part, to fresh evidence which might have been produced at the original hearing.

Multifarious suits.

21. (1) In any suit in which two or more separate and distinct causes of action are joined and separate and distinct reliefs are sought in respect of each, the plaint or memorandum of appeal shall be chargeable with the aggregate amount of the fees with which the plaints or memoranda of appeal would be chargeable under this Act in separate suits instituted in respect of each such cause of action:

Provided that nothing in this sub-section shall be deemed to affect any power conferred by or under the Code of Civil Procedure, 1908, to order separate trials.

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(2) Where more reliefs than one based on the same cause of action are sought either jointly or in the alternative, the fee shall be paid according to the value of the relief in respect of which the largest fee is payable.

Written examinations of complainants.

22. When the first or only examination of a person who complains of the offence of wrongful confinement, or of wrongful restraint, or of any offence other than an offence for which police officers may arrest

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(Chapter III.—Computation of fees.—Section 23.)

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without a warrant, and who has not already presented a petition on which a fee has been levied under this Act, is reduced to writing under the provisions of the Code of Criminal Procedure, the complainant shall pay a fee of one rupee unless the Court thinks fit to remit such payment.

23. Nothing contained in this Act shall render the following documents chargeable with any fee:—

Exemption
of certain
documents.

- (i) Power-of-attorney or other written authority to institute or defend a suit when executed by a member of any of the Armed Forces of the Union not in civil employment.
- (ii) Written statements called for by the Court after the first hearing of a suit.
- (iii) Probate of a will, letters of administration, where the amount or value of the property in respect of which the probate or letters or certificate shall be granted does not exceed two thousand rupees.
- (iv) Application or petition to a Collector or other officer making a settlement of land-revenue, or to the Board of Revenue, relating to matters connected with the assessment of land or the ascertainment of rights thereto or interests therein, if presented previous to the final confirmation of such settlement.
- (v) Application relating to a supply for irrigation of water belonging to Government.
- (vi) Application for leave to extend cultivation, or to relinquish land, when presented to an officer of land-revenue by a person holding, under direct engagement with Government, land of which the revenue is settled, but not permanently.
- (vii) Application for service of notice of relinquishment of land or of enhancement of rent.
- (viii) Written authority to an agent to distrain.
- (ix) First application (other than a petition containing a criminal charge or information) for the summons of a witness or other persons to attend either to give evidence or to produce a document, or in respect of the production or filing of an exhibit not being an affidavit made for the immediate purpose of being produced in Court.
- (x) Bail bonds in criminal cases, recognizances to prosecute or give evidence, and recognizances for personal appearance or otherwise.

(Chapter IV.—Probates, letters of administration and certificates of administration.—Section 24.)

- (xi) Petition, application, charge or information respecting any offence, when presented, made or laid to or before a Police Officer, or to or before the Heads of Village or the village police.
- (xii) Petition by a prisoner, or other person in duress or under restraint of any Court or its officers.
- (xiii) Complaint of a public servant (as defined in the Indian Penal Code), a municipal officer, or an officer or employees of Government Railway. 45 of 1860.
- (xiv) Application for permission to cut timber in Government forests or otherwise relating to such forests.
- (xv) Application for the payment of money due by Government to the applicant.
- (xvi) Petition of appeal against any municipal tax.
- (xvii) Applications for compensation under any law for the time being in force relating to the acquisition of property for public purposes.
- (xviii) Petitions of appeal by employees of the Government or Court of Wards against orders of dismissal, reduction or suspension; copies of such orders filed with such appeals, and applications for obtaining such copies.

CHAPTER IV

Probates, letters of administration and certificates of administration.

Relief where too high a court-fee has been paid.

24. Where any person on applying for the probate of a will or letters of administration has estimated the property of the deceased to be of greater value than the same has afterwards proved to be, and has consequently paid too high a court-fee thereon, if, within six months after the true value of the property has been ascertained, such person produces the probate or letters to the Board of Revenue for the local area in which the probate or letters has or have been granted,

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

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

- (a) cancel the stamp on the probate or letters, if such stamp has not been already cancelled;

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(Chapter IV.—Probates, letters of administration and certificates of administration.—Sections 25-27.)

- (b) substitute another stamp for denoting the court-fee which should have been paid thereon; and
- (c) make an allowance for the difference between them as in the case of spoiled stamps, or repay the same in money, at his discretion.

25. (1) Whenever it is proved to the satisfaction of such Authority that an executor or administrator has paid debts due from the deceased to such an amount as, being deducted out of the amount or value of the estate, reduces the same to a sum which, if it had been the whole gross amount or value of the estate, would have occasioned a less court-fee to be paid on the probate or letters of administration granted in respect of such estate than has been actually paid thereon under this Act, such Authority may return the difference, provided the same be claimed within three years after the date of such probate or letters.

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

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

26. (1) Whenever a grant of probate or letters administration has been or is made in respect of the whole of the property belonging to an estate, and the full fee chargeable under this Act has been or is paid thereon, no fee shall be chargeable under the same Act when a like grant is made in respect of the whole or any part of the same property belonging to the same estate.

Relief in case of several grants.

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

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

Probates declared valid as to property though not covered by court-fee.

(Chapter IV.—Probates, letters of administration and certificates of administration.—Sections 28-30.)

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

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

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

Administrator to give proper security before letters stamped under section 28.

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

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

30. Where too low a court-fee has been paid on any probate or letters of administration in consequence of any mistake, or of its not being known at the time that some particular part of the estate belonged to the deceased, if any executor or administrator acting under such probate or letters does not, within six months after the discovery of the mistake or of any effects not known at the time to have belonged to the deceased, apply to the said Authority and pay what is wanting to make up the court-fee which ought to have been paid at first on such probate or letters, he shall forfeit the sum of one thousand rupees and also a further sum at the rate of ten *per cent.* on the amount of the sum wanting to make up the proper court-fee.

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(Chapter IV.—Probates, letters of administration and certificates of administration.—Section 31.)

31. (1) Where an application for probate or letters of administration is made to any Court other than the High Court, the Court shall cause notice of the application to be given to the Collector.

(2) Where such an application as aforesaid is made to the High Court, the High Court shall cause notice of the application to be given to the Board of Revenue for the local area in which the High Court is situated.

(3) The Collector within the local limits of whose Revenue-jurisdiction the property of the deceased or any part thereof is, may at any time inspect or cause to be inspected, and take or cause to be taken copies of, the record of any case in which application for probate or letters of administration has been made; and if, on such inspection or otherwise, he is of opinion that the petitioner has under-estimated the value of the property of the deceased, the Collector may, if he thinks fit, require the attendance of the petitioner (either in person or by agent) and take evidence and inquire into the matter in such manner as he may think fit, and, if he is still of opinion that the value of the property has been under-estimated, may require the petitioner to amend the valuation.

(4) If the petitioner does not amend the valuation to the satisfaction of the Collector, the Collector may move the Court before which the application for probate or letters of administration was made, to hold an inquiry into the true value of the property:

Provided that no such motion shall be made after the expiration of six months from the date of the exhibition of the inventory required by section 317 of the Indian Succession Act, 1925.

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

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

(7) The finding of the Court recorded under sub-section (5) shall be final, but shall not bar the entertainment and disposal by the Board of Revenue of any application under section 28.

(8) The State Government may make rules for the guidance of Collectors in the exercise of the powers conferred by sub-section (3).

Notice of applications for probate or letters of administration to be given to Revenue-authority and procedure thereon.

39 of 1925.

(Chapter IV.—Probates, letters of administration and certificates of administration.—Sections 32-34.—Chapter V.—Process-fees.—Section 35.)

Payment of court-fees in respect of probates and letters of administration.

32. (1) No order entitling the petitioner to the grant of probate or letters of administration shall be made upon an application for such grant until the petitioner has filed in the Court a valuation of the property in the form set forth in Schedule III, and the Court is satisfied that the fee mentioned in No. 10 of Schedule I has been paid on such valuation.

(2) The grant of probate or letters of administration shall not be delayed by reason of any motion made by the Collector under sub-section (4) of section 31.

Recovery of penalties, etc.

33. (1) Any excess fee found to be payable on an inquiry held under sub-section (6) of section 31, and any penalty or forfeiture under section 30, may, on the certificate of the Board of Revenue, be recovered from the executor or administrator as if it were an arrear of land-revenue by any Collector.

(2) The Board of Revenue may remit the whole or any part of any such penalty or forfeiture as aforesaid, or any part of any penalty under section 28 or of any court-fee under section 28 in excess of the full court-fee which ought to have been paid.

Section 42 not to apply to probates or letters of administration.

34. Nothing in section 42 shall apply to probates or letters of administration.

CHAPTER V

Process-fees.

Rules as to costs of processes.

35. (1) The High Court shall, as soon as may be, make rules as to the following matters:—

- (i) the fees chargeable for serving and executing processes issued by such Court in its appellate jurisdiction, and by the other Civil and Revenue Courts established within the local limits of such jurisdiction;
- (ii) the fees chargeable for serving and executing processes issued by the Criminal Courts established within such limits in the case of offences other than offences for which police officers may arrest without a warrant; and
- (iii) the remuneration of the peons and all other persons employed by leave of a Court in the service or execution of processes.

(2) The High Court may from time to time alter and add to the rules so made.

(3) All such rules, alterations and additions shall after being confirmed by the State Government be published in the *Official Gazette*, and shall thereupon have the force of law.

Confirmation and publication of rules.

X of 1970.]

(Chapter V.—Process-fees.—Sections 36-38.—Chapter VI.—Of the mode of levying fees.—Sections 39-41.)

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

Tables of process fees.

37. Subject to rules to be made by the High Court and approved by the State Government, every District Judge and every Magistrate of a District shall fix, and may from time to time alter, the number of peons necessary to be employed for the service and execution of processes issued out of his Court and each of the Courts subordinate thereto.

Number of peons in district and subordinate Courts.

9 of 1887.

Explanation.—For the purposes of this section, every Court of Small Causes established under the Provincial Small Cause Courts Act, 1887, shall be deemed to be subordinate to the Court of the District Judge.

Number of peons in Mofussil Small Causes Courts.

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

Number of peons in Revenue Courts.

CHAPTER VI

Of the mode of levying fees.

39. All fees referred to in section 3 and chargeable under this Act shall be collected by stamps.

Collection of fees by stamps.

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

Stamps to be impressed or adhesive.

41. (1) The State Government may, from time to time, make rules for regulating—

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

- (a) the supply of stamps to be used under this Act;
- (b) the number of stamps to be used for denoting any fee chargeable under this Act;
- (c) the renewal of damaged or spoiled stamps; and
- (d) the keeping of accounts of all stamps used under this Act;

Provided that, in the case of stamps used in the High Court, such rules shall be made with the concurrence of the Chief Justice of that Court.

(2) All such rules shall be published in the *Official Gazette*, and shall thereupon have the force of law.

(Chapter VI.—Of the mode of levying fees.—Sections 42-44.—
Chapter VII.—Miscellaneous.—Sections 45, 46.)

Stamping
documents
inadvertently
received.

42. (1) No document which ought to bear a stamp under this Act shall be of any validity, unless and until it is properly stamped.

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

Amended
document.

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

Cancellation
of stamp.

44. (1) No document requiring a stamp under this Act shall be filed or acted upon in any proceeding in any Court or office until the stamp has been cancelled.

(2) Such officer as the Court or the head of the office may from time to time appoint shall, on receiving any such document, forthwith effect such cancellation by punching out the figure-head so as to leave the amount designated on the stamp untouched, and the part removed by punching shall be burnt or otherwise destroyed.

CHAPTER VII

Miscellaneous.

Sale of
stamps.

45. (1) The State Government may, from time to time, make rules for regulating the sale of, and the particulars to be entered at the time of sale on, stamps to be used under this Act, the persons by whom alone such sale is to be conducted, and the duties and remuneration of such persons.

(2) All such rules shall be published in the *Official Gazette* and shall thereupon have the force of law.

(3) Any person appointed to sell stamps who disobeys any rule made under this section, and any person not so appointed who sells or offers for sale any stamps, shall be punished with imprisonment for a term which may extend to six months, or with fine which may extend to five hundred rupees, or with both.

Enlargement
of time.

46. Where any period is fixed or granted by the Court for the doing of any act prescribed or allowed by this Act, the Court may, in its discretion, from time to time, enlarge such period, even though the period originally fixed or granted may have expired.

X of 1970.]

(Chapter VII.—Miscellaneous. —Sections 47-50.)

47. (1) The State Government may, from time to time, subject to such conditions or restrictions as it may think fit to impose, by notification in the *Official Gazette*, suspend the payment of or reduce or remit, in the whole of West Bengal or in any part thereof, all or any of the fees mentioned in Schedules I and II to this Act and may in like manner cancel or vary such order.

Power to suspend, reduce or remit fees.

(2) The State Government may, from time to time by rules, prescribe the manner in which any fee the payment of which is suspended under sub-section (1) may be realised and for this purpose direct that such fee may be recovered as a public demand.

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

Saving of fees to certain officers of High Court.

49. Until rules are framed under sections 9, 35, 41, 45 and sub-section (2) of section 47 and until notifications are issued under sub-section (1) of section 47, the rules and notifications in force on the date of commencement of the Act in respect of matters referred to in those sections shall, in so far as they are not inconsistent with this Act, continue.

Continuance in force of the existing rules.

50. (1) The Court-fees Act, 1870, in its application to the State of West Bengal and in relation to the fees and stamps other than fees and stamps relating to documents presented or to be presented before an officer serving under the Central Government is hereby repealed.

Repeal and savings.

(2) All suits and proceedings instituted before the commencement of the West Bengal Court-fees Ordinance, 1969, and all proceedings by way of appeal, revision or otherwise arising therefrom whether instituted before or after such commencement shall, notwithstanding the repeal of the Court-fees Act, 1870, be governed by the provisions of the said Act and the rules made thereunder.

(3) The West Bengal Court-fees Ordinance, 1969, is hereby repealed.

(4) Anything done or any action taken under the West Bengal Court-fees Ordinance, 1969, shall be deemed to have been validly done or taken under this Act as if this Act had commenced on the 10th day of January, 1970.

7 of 1870.

West Ben.
Ord. XVII of
1969.

(Schedule I.)

SCHEDULE I.

Ad valorem Fees

Number.		Proper Fee.
1. <i>Plaint written statement pleading a set-off or counter claim or memorandum of appeal (not otherwise provided for in this Act) or of cross-objection presented to the High Court or any Civil or Revenue Court except the Court mentioned in section 3.</i>	When the amount or value of the subject-matter in dispute does not exceed seventy-five rupees, for every five rupees or part thereof of such amount or value, and	Forty paise.
	when such amount or value exceeds seventy-five rupees, for every five rupees or part thereof in excess of seventy-five rupees, up to one hundred rupees, and	Fifty paise.
	when such amount or value exceeds one hundred rupees, for every ten rupees or part thereof, in excess of one hundred rupees, up to one hundred and fifty rupees.	One rupee and sixty-five paise.
	and	
	when such amount or value exceeds one hundred and fifty rupees, for every ten rupees or part thereof, up to one thousand rupees, and	One rupee and fifteen paise.
	when such amount or value exceeds one thousand rupees, for every one hundred rupees or part thereof, in excess of one thousand rupees, up to seven thousand five hundred rupees.	Seven rupees and fifty paise.
	and	
when such amount or value exceeds seven thousand five hundred rupees, for every two hundred and fifty rupees or part thereof, in excess of seven thousand five hundred rupees, up to ten thousand rupees,	Fifteen rupees.	
and		
when such amount or value exceeds ten thousand rupees, for every five hundred rupees or part thereof, in excess of ten thousand rupees, up to twenty thousand rupees,	Twenty-two rupees and fifty paise.	
and		

X of 1970.]

(Schedule I.)

	Number.		Proper Fee.
		<p>when such amount or value exceeds twenty thousand rupees. for every one thousand rupees or part thereof, in excess of twenty thousand rupees, up to fifty thousand rupees, and</p> <p>when such amount or value exceeds fifty thousand rupees, for every five thousand rupees or part thereof, in excess of fifty thousand rupees:</p> <p>Provided that the maximum fee leviable on a plaint or memorandum of appeal shall be ten thousand rupees.</p>	<p>Thirty rupees.</p> <p>Thirty-seven rupees and fifty paise.</p>
5 of 1920.	2. (a) Petition under section 26 of the Provincial Insolvency Act, 1920 or application under section 95 of the Code of Civil Procedure, 1908,	...	An amount of the half the scale of fee prescribed in article 1 on the amount or compensation claimed.
5 of 1908.	(b) appeal against order on a petition or application falling under clause (a).	...	On the scale prescribed under article 1 on the amount in dispute.
	3. (a) Petition under sections 53 and 54 of the Provincial Insolvency Act, 1920.	...	An amount of one-half of the scale of fee prescribed in article 1 on the market value of the subject-matter subject to a maximum fee of rupees five hundred.
	(b) appeal against order on a petition falling under clause (a) whether by the Official Receiver or by the unsuccessful party.	...	An amount of one-half of the scale of fee prescribed in article 1 on the market value of the subject-matter subject to a maximum fee of rupees five hundred.
	4. Application for review of judgment, if presented on or after the ninetyeth day from the date of the decree.	...	The fee leviable on the plaint or memorandum of appeal.

(Schedule I.)

Number.	Proper Fee.
5. Application for review of judgment, if presented before the ninetieth day from the date of the decree.	One-half of the fee leviable on the plaint or memorandum of appeal.
6. Copy or translation of a judgment or order not being, or having the force of, a decree.	<p>When such judgment or order is passed by any Civil Court, other than the High Court, or by the presiding officer of any Revenue Court or Office, or by any other Judicial or Executive Authority—</p> <p>(a) If the amount or value of the subject-matter is fifty or less than fifty rupees. Forty paise.</p> <p>(b) If such amount or value exceeds fifty rupees. Seventy-five paise.</p> <p>When such judgment or order is passed by the High Court. One rupee and fifty paise.</p>
7. Copy of a decree or order having the force of a decree.	<p>when such decree or order is made by any Civil Court other than the High Court, or by any Revenue Court—</p> <p>(a) If the amount or value of the subject-matter of the suit wherein such decree or order is made is fifty or less than fifty rupees. Fifty paise.</p> <p>(b) If such amount or value exceeds fifty rupees. One rupee.</p> <p>When such decree or order is made by the High Court. Four rupees.</p>
8. Copy of any document liable to stamp-duty under the Indian Stamp Act, 1899, when left by any party to a suit or proceeding in place of the original withdrawn.	<p>(a) When the stamp-duty chargeable on the original does not exceed fifty paise. The amount of the duty chargeable on the original.</p> <p>(b) In any other case. Fifty paise</p>

X of 1970.]

(Schedule I.)

Number.		Proper Fee.
9. Copy of any revenue or judicial proceeding or order not otherwise provided for by this Act or copy of any account, statement, report or the like, taken out of any Civil or Criminal or Revenue Court or Office, or from the office of any Chief officer charged with the executive administration of a Division.	For every three hundred and sixty words or fraction of three hundred and sixty words.	Fifty paise.
10. Probate of a will or letters of administration with or without will annexed.	When the amount or value of the property in respect of which the grant of probate or letters of administration is made, exceeds two thousand rupees, on such amount or value up to ten thousand rupees.	Two per centum.
	and when such amount or value exceeds ten thousand rupees, on the portion of such amount or value which is in excess of ten thousand rupees, up to fifty thousand rupees,	Three per centum.
	and when such amount or value exceeds fifty thousand rupees, on the portion of such amount or value which is in excess of fifty thousand rupees, up to a lakh of rupees,	Four per centum.
	and when such amount or value exceeds a lakh of rupees on the portion of such amount or value which is in excess of a lakh of rupees, up to two lakhs and fifty thousand rupees,	Five per centum.
	and when such amount or value exceeds two lakhs and fifty thousand rupees on the portion of such amount which is in excess of two lakhs and fifty thousand rupees, up to three lakhs of rupees,	Five and a half per centum.

(Schedule I.)

Number.

Proper Fee.

when such amount or value exceeds three lakhs of rupees, on the portion of such amount which is in excess of three lakhs of rupees, up to four lakhs of rupees,

Six per centum.

and

when such amount or value exceeds four lakhs of rupees, on the portion of such amount which is in excess of four lakhs of rupees, up to five lakhs of rupees,

Six and a half per centum.

and

when such amount or value exceeds five lakhs of rupees, on the portion of such amount which is in excess of five lakhs of rupees:

Seven per centum.

Provided that when, after the grant of certificate under the Indian Succession Act, 1925, in respect of any property included in an estate, a grant of probate or letters of administration is made in respect of the same estate, the fee payable in respect of the latter grant shall be reduced by the amount of the fee paid in respect of the former grant.

39 of 1925.

11. Certificate under the Indian Succession Act, 1925.

When the amount or value of any debt or security specified in the certificate under section 374 of the Act exceeds one thousand rupees,

Two per centum on the first ten thousand rupees,

three per centum on the next forty thousand rupees,

four per centum on the next fifty thousand rupees, and five per centum on the next one lakh and fifty thousand rupees,

and

when the aggregate amount or value of any debts or securities specified in the certificate and of any debts or securities to which the certificate has been extended under section 376 of the Act, exceeds one thousand rupees.

five and a half per centum on the next fifty thousand rupees, six per centum on the next one lakh of rupees, six and a half per centum on the next one lakh of rupees, and seven per centum on the remainder of such amount or value.

X of 1970.]

(Schedule I.)

Number.

Proper Fee.

In respect of such portion of the aggregate amount or value as consists of the amount or value of debts or securities so specified, the fee hereinbefore provided in that behalf in this article, and

three per centum on such portion of the first ten thousand rupees,

four and a half per centum on such portion of the next forty thousand rupees,

six per centum on such portion of the next fifty thousand rupees, and seven and a half per centum on such portion of the next one lakh and fifty thousand rupees,

eight and a quarter per centum on such portion of the next fifty thousand rupees,

nine per centum on such portion of the next one lakh of rupees,

nine and three-quarter per centum on such portion of the next one lakh of rupees, and

ten and a half per centum on such portion of the remainder of such aggregate amount or value as consists of the amount or value of debts or securities to which the certificate has been extended.

Note.—(1) The amount of a debt is its amount including interest on the day on which the inclusion of the debt in the certificate is applied for, so far as such amount can be ascertained.

(Schedule I.)

Number.	Proper Fee.
12. <i>Plaint presented with an originating summons under the Rules of the High Court at Calcutta (Original Side), 1914.</i>	<p>(2) Whether or not any power with respect to a security specified in a certificate has been conferred, under the Act and where such a power has been so conferred whether the power is for the receiving of interest or dividends on, or for the negotiation or transfer of the security, or for both purposes, the value of the security is its market-value on the day on which the inclusion of the security in the certificate is applied for, so far as such value can be ascertained.</p> <p>The fee leviable on a plaint in a suit for the same relief, subject to a minimum fee of thirty rupees.</p>

X of 1970.]

(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.
Rs.	Rs.	Rs. P.
..	5	0.40
5	10	0.75
10	15	1.15
15	20	1.50
20	25	1.90
25	30	2.25
30	35	2.65
35	40	3.00
40	45	3.40
45	50	3.75
50	55	4.15
55	60	4.50
60	65	4.90
65	70	5.25
70	75	5.65
75	80	6.15
80	85	6.65
85	90	7.15
90	95	7.65
95	100	8.15
100	110	9.75
110	120	11.40
120	130	13.00
130	140	14.65
140	150	16.25
150	160	18.00
160	170	19.15
170	180	20.25
180	190	21.40
190	200	22.50
200	210	23.65
210	220	24.75
220	230	25.90
230	240	27.00
240	250	28.15
250	260	29.25
260	270	30.40

(Schedule I.)

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

When the amount or value of the subject-matter exceeds—	But does not exceed—	Proper Fees.
Rs.	Rs.	Rs. P.
270	280	31.50
280	290	32.65
290	300	33.75
300	310	34.90
310	320	36.00
320	330	37.15
330	340	38.25
340	350	39.40
350	360	40.50
360	370	41.65
370	380	42.75
380	390	43.90
390	400	45.00
400	410	46.15
410	420	47.25
420	430	48.40
430	440	49.50
440	450	50.65
450	460	51.75
460	470	52.90
470	480	54.00
480	490	55.15
490	500	56.25
500	510	57.40
510	520	58.50
520	530	59.65
530	540	60.75
540	550	61.90
550	560	63.00
560	570	64.15

X of 1970.]

(Schedule I.)

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

2

When the amount or value of the subject-matter exceeds—	But does not exceed—	Proper Fees.
Rs.	Rs.	Rs. P.
570	580	65.25
580	590	66.40
590	600	67.50
600	610	68.65
610	620	69.75
620	630	70.90
630	640	72.00
640	650	73.15
650	660	74.25
660	670	75.40
670	680	76.50
680	690	77.65
690	700	78.75
700	710	79.90
710	720	81.00
720	730	82.15
730	740	83.25
740	750	84.40
750	760	85.50
760	770	86.65
770	780	87.75
780	790	88.90
790	800	90.00
800	810	91.15
810	820	92.25
820	830	93.40
830	840	94.50
840	850	95.65
850	860	96.75

(Schedule I.)

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

When the amount or value of the subject-matter exceeds—	But does not exceed—	Proper Fees.
Rs.	Rs.	Rs. P.
860	870	97.90
870	880	99.00
880	890	100.15
890	900	101.25
900	910	102.40
910	920	103.50
920	930	104.65
930	940	105.75
940	950	106.90
950	960	108.00
960	970	109.15
970	980	110.25
980	990	111.40
990	1,000	112.50
1,000	1,100	120.00
1,100	1,200	127.50
1,200	1,300	135.00
1,300	1,400	142.50
1,400	1,500	150.00
1,500	1,600	157.50
1,600	1,700	165.00
1,700	1,800	172.50
1,800	1,900	180.00
1,900	2,000	187.50
2,000	2,100	195.00
2,100	2,200	202.50
2,200	2,300	210.00
2,300	2,400	217.50
2,400	2,500	225.00
2,500	2,600	232.50

X of 1970.]

(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.
Rs.	Rs.	Rs. P.
2,600	2,700	240.00
2,700	2,800	247.50
2,800	2,900	255.00
2,900	3,000	262.50
3,000	3,100	270.00
3,100	3,200	277.50
3,200	3,300	285.00
3,300	3,400	292.50
3,400	3,500	300.00
3,500	3,600	307.50
3,600	3,700	315.00
3,700	3,800	322.50
3,800	3,900	330.00
3,900	4,000	337.50
4,000	4,100	345.00
4,100	4,200	352.50
4,200	4,300	360.00
4,300	4,400	367.50
4,400	4,500	375.00
4,500	4,600	382.50
4,600	4,700	390.00
4,700	4,800	397.50
4,800	4,900	405.00
4,900	5,000	412.50
5,000	5,100	420.00
5,100	5,200	427.50
5,200	5,300	435.00
5,300	5,400	442.50
5,400	5,500	450.00
5,500	5,600	457.50

(Schedule I.)

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

When the amount or value of the subject-matter exceeds—	But does not exceed—	Proper Fee.
Rs.	Rs.	Rs. P.
5,600	5,700	465.00
5,700	5,800	472.50
5,800	5,900	480.00
5,900	6,000	487.50
6,000	6,100	495.00
6,100	6,200	502.50
6,200	6,300	510.00
6,300	6,400	517.50
6,400	6,500	525.00
6,500	6,600	532.50
6,600	6,700	540.00
6,700	6,800	547.50
6,800	6,900	555.00
6,900	7,000	562.50
7,000	7,100	570.00
7,100	7,200	577.50
7,200	7,300	585.00
7,300	7,400	592.50
7,400	7,500	600.00
7,500	7,750	615.00
7,750	8,000	630.00
8,000	8,250	645.00
8,250	8,500	660.00
8,500	8,750	675.00
8,750	9,000	690.00
9,000	9,250	705.00
9,250	9,500	720.00
9,500	9,750	735.00
9,750	10,000	750.00
10,000	10,500	772.50

X of 1970.]

(Schedule I.)

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

When the amount or value of the subject-matter exceeds—	But does not exceed—	Proper Fee.
Rs.	Rs.	Rs. P.
10,500	11,000	795.00
11,000	11,500	817.50
11,500	12,000	840.00
12,000	12,500	862.50
12,500	13,000	885.00
13,000	13,500	907.50
13,500	14,000	930.00
14,000	14,500	952.50
14,500	15,000	975.00
15,000	15,500	997.50
15,500	16,000	1,020.00
16,000	16,500	1,042.50
16,500	17,000	1,065.00
17,000	17,500	1,087.50
17,500	18,000	1,110.00
18,000	18,500	1,132.50
18,500	19,000	1,155.00
19,000	19,500	1,177.50
19,500	20,000	1,200.00
20,000	21,000	1,230.00
21,000	22,000	1,260.00
22,000	23,000	1,290.00
23,000	24,000	1,320.00
24,000	25,000	1,350.00
25,000	26,000	1,380.00
26,000	27,000	1,410.00
27,000	28,000	1,440.00
28,000	29,000	1,470.00
29,000	30,000	1,500.00
30,000	31,000	1,530.00

(Schedule I.)

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

When the amount or value of the subject-matter exceeds—	But does not exceed—	Proper Fee.
Rs.	Rs.	Rs. P.
31,000	32,000	1,560.00
32,000	33,000	1,590.00
33,000	34,000	1,620.00
34,000	35,000	1,650.00
35,000	36,000	1,680.00
36,000	37,000	1,710.00
37,000	38,000	1,740.00
38,000	39,000	1,770.00
39,000	40,000	1,800.00
40,000	41,000	1,830.00
41,000	42,000	1,860.00
42,000	43,000	1,890.00
43,000	44,000	1,920.00
44,000	45,000	1,950.00
45,000	46,000	1,980.00
46,000	47,000	2,010.00
47,000	48,000	2,040.00
48,000	49,000	2,070.00
49,000	50,000	2,100.00
50,000	55,000	2,137.50
55,000	60,000	2,175.00
60,000	65,000	2,212.50
65,000	70,000	2,250.00
70,000	75,000	2,287.50
75,000	80,000	2,325.00
80,000	85,000	2,362.50
85,000	90,000	2,400.00
90,000	95,000	2,437.50
95,000	1,00,000	2,475.00
1,00,000	1,05,000	2,512.50

X of 1970.]

(Schedule I.)

Table of rates of ad valorem fees leviable on the institution of suits.—*concl'd.*

When the amount or value of the subject-matter exceeds—	But does not exceed—	Proper Fee.	
		Rs.	P.
Rs. 1,05,000	Rs. 1,10,000	2,550.00	
1,10,000	1,15,000	2,587.50	
1,15,000	1,20,000	2,625.00	
1,20,000	1,25,000	2,662.50	
1,25,000	1,30,000	2,700.00	
1,30,000	1,35,000	2,737.50	
1,35,000	1,40,000	2,775.00	
1,40,000	1,45,000	2,812.50	
1,45,000	1,50,000	2,850.00	
1,50,000	1,55,000	2,887.50	
1,55,000	1,60,000	2,925.00	
1,60,000	1,65,000	2,962.50	
1,65,000	1,70,000	3,000.00	
1,70,000	1,75,000	3,037.50	
1,75,000	1,80,000	3,075.00	
1,80,000	1,85,000	3,112.50	
1,85,000	1,90,000	3,150.00	
1,90,000	1,95,000	3,187.50	
1,95,000	2,00,000	3,225.00	
2,00,000	2,05,000	3,262.50	

and the fees increases at the rate of thirty-seven rupees and fifty paise for every five thousand rupees, or part thereof, up to a maximum fee of ten thousand rupees, for example—

Rs.	Rs. P.
3,00,000	4,012.50
4,00,000	4,762.50
5,00,000	5,512.50
6,00,000	6,262.50
7,00,000	7,012.50
8,00,000	7,762.50
9,00,000	8,512.50
10,00,000	9,262.50
11,00,000	10,000.00

(Schedule II.)

SCHEDULE II.

Fixed fees

Number.		Proper Fee.
1. Application or petition	(a) When presented to any officer of the Customs or Excise Department or to any Magistrate by any person having dealings with the Government, and when the subject-matter of such application relates exclusively to those dealings;	Fifteen paise.
	Or when presented to any officer of land-revenue by any person holding temporarily-settled land under direct engagement with Government, and when the subject-matter of the application or petition relates exclusively to such engagement;	Fifteen paise.
	Or when presented to any municipal Commissioner or member of a <i>Zilla Parishad</i> 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;	Fifteen paise.
	Or when presented to any Civil Court other than a principal Civil Court of original jurisdiction, or to any Court of Small Causes constituted under the Provincial Small Cause Courts Act, 1887, or to a Collector or other officer of revenue in relation to any suit or case in which the amount or value of the subject-matter is less than fifty rupees;	Fifteen paise.

X of 1970.]

(Schedule II.)

Number.

Proper Fee.

Or when presented to any Civil, Criminal or Revenue Court, or to any Board or executive officer for the purpose of obtaining a copy or translation of any judgment, decree or order passed by such Court, Board or officer, or of any other document on record in such Court or office.

Fifteen paise.

- (b) When containing a complaint or charge of any offence other than an offence for which police-officers may, under the Criminal Procedure Code, arrest without warrant, and presented to any Criminal Court;

In the case of a complaint or charge of an offence presented to a Criminal Court one rupee, and in other cases seventy-five paise.

Or when presented to a Civil, Criminal or Revenue Court, or to a Collector, or any Revenue-officer having jurisdiction equal or subordinate to a Collector, or to any Magistrate in his executive capacity, and not otherwise provided for by this Act;

In the case of a complaint or charge of an offence presented to a Criminal Court one rupee, and in other cases seventy-five paise.

Or to deposit in Court revenue or rent;

Or for determination by a Court of the amount of compensation to be paid by a landlord to his tenant.

- (c) When presented to the Board of Revenue or to any Chief Officer charged with the executive administration of a Division and not otherwise provided for by this Act.

One rupee and fifty paise.

(Schedule II.)

e	Number.	Proper Fee.
	(d) For arrest or attachment before judgment or for temporary injunction—	
	(i) when presented to a Civil Court other than the High Court in relation to any suit or proceeding—	
	(1) if the value of the subject-matter is less than Rs. 50;	One rupee.
	(2) if the value is Rs. 50 and above;	Two rupees and fifty paise.
	(ii) when presented to the High Court.	Five rupees.
5 of 1908.	(e) Under section 47 and Order XXI, rules 58 and 90 of the Code of Civil Procedure, 1908—	
	(i) when filed in Revenue Court or in Munsif's Court;	One rupee.
	(ii) when filed in the City Civil Court, Calcutta, a Subordinate Judge's Court or a District Court;	Two rupees and fifty paise.
	(iii) when filed in the High Court.	Five rupees.
2 of 1882.	(f) Under sections 34, 72, 73 and 74 of the Indian Trusts Act, 1882.	Five rupees.
	(g) (i) For probate or letters of administration to have effect throughout India.	Twenty-five rupees.
	(ii) Application for probate or letters of administration not falling under clause (i)—	
	(1) if the value of the estate does not exceed Rs. 1,000;	Seventy-five paise.
	(2) if the value exceeds Rs. 1,000;	Five rupees.

X of 1970.]

(Schedule II.)

Number.

Proper Fee.

Provided that if a caveat is entered and the application is registered as a suit, one-half the scale of fee prescribed in Article I of Schedule I on the market value of the estate less the fee already paid on the application shall be levied.

(h) Application under section 14 or section 20 of the Arbitration Act, 1940, for a direction for filing an award or for an order for filing an agreement and application for enforcing foreign awards—

10 of 1940.

(i) when presented to a Munsif's Court;

Fifteen rupees.

(ii) when presented to the City Civil Court, Calcutta, a Subordinate Judge's Court, a District Court or the High Court—

(1) if the value of the subject-matter of the award does not exceed Rs. 5,000;

Fifteen rupees.

(2) if such value exceeds Rs. 5,000 but does not exceed Rs. 10,000;

One hundred rupees.

(3) if such value exceeds Rs. 10,000.

Two hundred and fifty rupees.

(i) Petition to the High Court for the admission of an Advocate, Attorney or Vakil.

Twenty rupees.

(j) When presented to the High Court under section 115 of the Code of Civil Procedure, 1908, for revision of an order—

5 of 1908.

i) when the value of the suit to which the order relates does not exceed Rs. 1,000;

Five rupees.

(ii) when the value of the suit exceed Rs. 1,000.

Ten rupees.

(Schedule II.)

Number.	Proper Fee.
(k) When presented to the High Court—	
(i) for directions, orders or writs, other than the writs in the nature of <i>habeas corpus</i> and the writs arising out of cases challenging any law on taxation, under article 226 of the Constitution of India for any purpose other than enforcement of the fundamental rights conferred by Part III thereof;	One hundred rupees.
(ii) for writs in the nature of <i>habeas corpus</i> ;	No fee.
(iii) for writs under article 226 of the Constitution of India in cases challenging any matter on taxation;	Two hundred and fifty rupees.
(iv) for directions, orders or writs under article 226 of the Constitution of India for the enforcement of any of the fundamental rights conferred by Part III thereof;	One hundred rupees.
(v) for the exercise of its jurisdiction under article 227 of the Constitution of India;	One hundred rupees.
(vi) in any other case not provided for by this Act.	One hundred rupees.
2. Original petition not otherwise provided for.	When filed in—
	(i) a Munsif's Court,
	One rupee.
	(ii) the City Civil Court, Calcutta, a Subordinate Judge's Court or a District Court,
	Five rupees.
	(iii) the High Court.
	Twenty rupees.

¹Clause (k) was inserted by s. 2(1) of the West Bengal Court-fees (Amendment) Act, 1985 (West Ben. Act XXIX of 1985).

X of 1970.]

(Schedule II.)

Number.		Proper Fee.	
3. Application to any Civil Court that records may be called for from another Court.	When the Court grants the application and is of opinion that the transmission of such records involves the use of the post.	Seventy-five paise in addition to any fee levied on the application under clause (a), clause (b), or clause (d) of Article 1 of this Schedule.	
4. Application for leave to sue as a pauper.	...	Fifty paise.	
5. Application for leave to appeal as a pauper.	(a) When presented to a District Court. (b) When presented to a Commissioner or the High Court.	One rupee. Two rupees.	
6. Plaint or memorandum of appeal in a suit to establish or disprove a right of occupancy.	...	Fifty paise.	
7. Bail bond or other instrument of obligation given in pursuance of an order made by a Court or Magistrate under any section of the Code of Criminal Procedure, 1898, or the Code of Civil Procedure, 1908, and not otherwise provided for by this Act.	...	Fifty paise.	5 of 1898. 5 of 1908.
8. Undertaking under section 49 of the Indian Divorce Act, 1869.	...	Fifty paise.	4 of 1869.
19. Mukhtarnama, Vakalatnama or any paper signed by an advocate signifying or intimating that he is retained for a party—	When presented for the conduct of any one case—	Five rupees. Two rupees.	
(a) to the High Court, (b) to any Civil or Criminal Court,			

¹Number 9 was substituted by s. 2 of the West Bengal Court-fees (Amendment) Act, 1980 (West Ben. Act XXI of 1980).

(Schedule II.)

Number.	Proper Fee.
(c) to the Board of Revenue or to any Revenue Court.	Two rupees.
(d) to any Collector or Magistrate or to any executive officer including any officer charged with the executive administration of a Division.	Two rupees.
10. Every copy of power-of-attorney when filed in any suit or proceeding.	Seventy-five paise.
11. Memorandum of appeal from an order inclusive of an order determining any question under section 47 or section 144 of the Code of Civil Procedure, 1908, and not otherwise provided for—	When presented—
	(i) to any Court other than the High Court or to any Executive Officer other than the Board of Revenue or Chief Executive Authority, One rupee.
	(ii) to the Board of Revenue or Chief Executive Authority, Two rupees.
	(iii) to the High Court—
	(1) Where the order was passed by a Subordinate Court or other authority—
	(a) if the order relates to a suit or proceeding, the value of which exceeds one thousand rupees. Ten rupees.
	(b) in any other case. Five rupees.
	(2) Where the appeal is under clause 15 of the Letters Patent—
	(a) from an order passed in exercise of appellate jurisdiction, Ten rupees.

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(Schedule II.)

Number.		Proper Fee.	
e.	(b) from an order passed in exercise of original jurisdiction, which would be appealable under the Code of Civil Procedure, 1908 had it been passed by a Subordinate Court,	Ten rupees.	5 of 1908.
	¹ (bb) from an order on a writ petition under article 226 of the Constitution of India,	Two hundred rupees.	
	¹ (bbb) from an order on a writ petition or application arising out of any case challenging any matter on taxation,	Five hundred rupees.	
	(c) in any other case.	One hundred rupees.	
	(3) Where the appeal is under section 45B of the Banking Companies Act, 1949.	One hundred rupees.	10 of 1949.
	(4) Where the appeal is under section 411A of the Code of Criminal Procedure, 1898.	Five rupees.	5 of 1898.
	(iv) to the Government in pursuance of a statutory right to appeal for which no court-fee is leviable under any other enactment.	Five rupees.	
12. Memorandum of appeal under section 39 of the Arbitration Act, 1940.	(i) Where the appeal is from an order of a Munsif's Court,	Fifteen rupees.	
	(ii) in any other case	One hundred rupees.	19 of 1940.
13. Caveat	---	Ten rupees.	
14. Application under Act No. X of 1859, section 26, or Bengal Act No. VI of 1862, section 9.	---	Five rupees.	

¹Sub-items (bb) and (bbb) were inserted by s. 2(2) of the West Bengal Court-fees (Amendment) Act, 1985 (West Ben. Act XXIX of 1985).

(Schedule II.)

Number.	Proper Fee.
15. Plaint or memorandum of appeal in each of the following suits:—	
(i) to alter or set aside a summary decision or order of any of the Civil Courts not established by Letters Patent or of any Revenue Court.	Fifteen rupees.
(ii) to alter or cancel any entry in a register of the names of proprietors of revenue-paying estates.	Fifteen rupees.
(iii) to obtain a declaratory decree where no consequential relief is prayed.	Twenty rupees.
(iv) to set aside an award,	Fifteen rupees.
(v) to set aside an adoption,	Twenty rupees.
(vi) every other suit where it is not possible to estimate at a money-value the subject-matter in dispute, and which is not otherwise provided for by this Act.	Fifteen rupees.
16. Agreement in writing stating a question for the opinion of the Court under the Code of Civil Procedure, 1908—	
(i) when presented to any court subordinate to the High Court.	Ten rupees.
(ii) when presented to the High Court.	One hundred rupees.

X of 1970.]

(Schedule II.)

S.	Number.	...	Proper Fee.	
17.	Petition in a suit under the Native Converts' Marriage Dissolution Act, 1866.	...	Five rupees.	21 of 1866.
18.	Every petition under the Indian Divorce Act, 1869, except petitions under section 44 of the same Act, and every memorandum of appeal under section 55 of the same Act.	...	Twenty rupees.	4 of 1869.
19.	Every petition for restitution of conjugal rights, judicial separation, divorce or divorce by mutual consent under the Special Marriage Act, 1954, and every memorandum of appeal under section 39 of the same Act.	...	Five rupees.	43 of 1954.
20.	Every petition for restitution of conjugal rights, judicial separation or divorce under the Hindu Marriage Act, 1955, and every memorandum of appeal under section 28 of the same Act.	...	Five rupees.	25 of 1955.
21.	Plaint or memorandum of appeal under the Parsi Marriage and Divorce Act, 1865.	...	Twenty rupees.	15 of 1865.
22.	Petitions under the Indian Christian Marriage Act, 1872.	...	Two rupees.	15 of 1872.
23.	Plaint or memorandum of appeal when presented to a Court under the Indian Colonial Divorce Jurisdiction Act, 1926.	...	Fifty rupees.	

(Schedule II.)

	Number.	Proper Fee.
8 of 1939.	24. Plain or memorandum of appeal when presented to a Court under the Dissolution of Muslim Marriage Act, 1939.	Ten rupees.
Ben. Act XV of 1932.	25. Petition— (a) Questioning the election of any person as a Municipal Commissioner, when presented to a District Judge under section 36 of the Bengal Municipal Act, 1932 or to the Chief Judge, Small Cause Court of Calcutta under section 73 of the Calcutta Municipal Act, 1951, or to the District Judge, Howrah under the same section of the same Act as amended by the Howrah Municipal Act, 1965.	Fifteen rupees.
West Ben. Act XXXIII of 1951.		
West Ben. Act XVII of 1965.	(b) Questioning the validity of an election under the West Bengal Zilla Parishads Act, 1963, when presented to a District Judge under section 102 of the said Act to decide dispute relating to such elections.	Fifteen rupees.
West Ben. Act XXXV of 1963.		
	26. Application or petition to the Court under sections 391, 439 or 522 of the Companies Act, 1956.	Fifty rupees.
	Any other application or petition to the Court for judicial action or relief under the said Act, not otherwise provided for under this Act.	Ten rupees.

X of 1970.]

(Schedule III.)

SCHEDULE III.

ANNEXURE A

VALUATION OF THE MOVABLE AND IMMOVABLE PROPERTY OF , DECEASED.

Rs. P.

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

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

Property in Government securities transferable at the Public Debt Office.

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

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

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

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

Policy of insurance upon life, money put on mortgage and other securities, such as bonds, mortgages, bills, notes and other securities for money. (State the amount of the whole; also the interest separately, calculating it to the time of making the application.)

Book Debts (Other than bad.)

Stock in trade (State the estimated value, if any.)

(Schedule III.)

Other property not comprised under the foregoing heads . . (State the estimated value, if any.)			
	Total	..	_____
Deduct—amount shown in Annexure B not subject to duty		..	_____
	Net Total	..	_____

ANNEXURE B

SCHEDULE OF DEBTS, ETC.

Rs. P.

Amount of debts due and owing from the deceased, payable by law out of the estate.	..	..	..
Amount of funeral expenses	..	..	..
Amount of mortgage incumbrances	..	..	..
Property held in trust not beneficially or with general power to confer a beneficial interest.	..	..	..
Other property not subject to duty	..	..	..
	Total	..	_____