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MINISTRY OF HOME AFFAIRS

NOTIFICATIONS

New Delhi, the 29th June 1963

G.S.R. 1119.—In exercise of the powers conferred by section 2 of the Union territories (Laws) Act, 1950 (30 of 1950), the Central Government extends, with effect from the 15th day of July, 1963, to the Union territory of Manipur, the Court Fees Act, 1870 (7 of 1870), as at present in force in the State of Assam, subject to the following modifications, namely:—

Modifications

1. Throughout the Act, for the expression "the High Court" or "a High Court", the expression "the Court of the Judicial Commissioner for Manipur", for the words "the Appropriate Government", the words "the Central Government" and for the words "the State Government", the words "the Chief Commissioner", shall be substituted.

2. In section 1, for the second and third sentences, the following shall be substituted, namely:—

"It extends to the whole of the Union territory of Manipur.
It shall come into force on the 15th day of July, 1963."

3. For section 1A, the following section shall be substituted, namely:—

"1A. Definitions.—In this Act,—

(a) 'Chief Commissioner' means the Chief Commissioner of the Union territory of Manipur; and

(b) 'Official Gazette' means the Manipur Gazette."

4. (a) In Chapter II, for the heading, the following shall be substituted, namely:—

"Fees in the Judicial Commissioner's Court.";

(b) for section 3, the following section shall be substituted, namely:—

"3. Levy of fees in Judicial Commissioner's Court.—The fees payable for the time being to the clerks and officers of the Court of the Judicial Commissioner for Manipur or chargeable in that Court under No. 11 of the First, and Nos. 7, 12 and 20 of the Second Schedule to this Act annexed shall be collected in the manner hereinafter appearing."

5. In section 4,—

- (i) in paragraph 1, for the words “any of the said High Courts”, the words “the Court of the Judicial Commissioner for Manipur” shall be substituted;
- (ii) paragraph 3 shall be omitted.

6. In section 5,—

- (i) in paragraph 1, for the words “in any of the said High Courts”, the words “in the Court of the Judicial Commissioner for Manipur” and for the words “the Chief Justice of such High Court or of such Judge of the High Court as the Chief Justice shall appoint either generally or specially in this behalf”, the words “the Judicial Commissioner” shall be substituted;
- (ii) paragraph 2 shall be omitted;
- (iii) in paragraph 3, for the words “The Chief Justice”, the words “The Judicial Commissioner” shall be substituted.

7. In section 6, for the words “except in the Courts hereinbefore mentioned”, the words “Except in the Court of the Judicial Commissioner for Manipur” shall be substituted.

8. In section 7, the proviso occurring after clause (d) of paragraph (v) shall be omitted.

9. In section 13, for the words and figures “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 section 351 of the same Code”, the words and figures “on any of the grounds mentioned in the Code of Civil Procedure, 1908 is ordered to be received, or if a suit is remanded in appeal under Order XLI, rule 23, of the First Schedule to that Code” shall be substituted.

10. In section 17, in paragraph 2, for the words and figures “by the Code of Civil Procedure, section 9”, the words and figures “by Order II, rule 6, of the First Schedule to the Code of Civil Procedure, 1908” shall be substituted.

11. In section 19,—

- (i) clauses (v), (vi) and (vii) shall be omitted;
- (ii) in clause (viii), for the words and figures “Probate of a will, letters of administration, and save as regards debts and securities, a certificate under Bombay Regulation VIII of 1827”, the words “Probate of a will and letters of administration” shall be substituted and the words “or certificate” shall be omitted;
- (iii) in clause (xvi), the words “or to or before the Heads of Villages or the Village Police in the territories respectively subject to the Governor in Council of Madras and Bombay” shall be omitted;
- (iv) in clause (xxi), the words and figures “the Chaukidari assessment under Act No. 20 of 1856, or against” shall be omitted;
- (v) clauses (xxiii) and (xxiv) shall be omitted.

12. In section 19-H,—

- (i) in sub-section (2), for the words “the High Court” in the first place where they occur, the words “that Court” shall be substituted and the words “for the local area in which the High Court is situated” shall be omitted;
- (ii) in the proviso to sub-section (4) for the words and figures “required by section 277 of the Indian Succession Act, 1865 or as the case may be, by section 98 of the Probate and Administration Act, 1881, the words and figures “required by section 317 of the Indian Succession Act, 1925” shall be substituted.

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13. In section 22, for the third paragraph, the following shall be substituted, namely:—

“and for the purposes of this section, every Court of Small Causes established under section 5 of the Provincial Small Cause Courts Act, 1887, shall be deemed to be subordinate to the Court of the District Judge.”

14. In section 27, in the proviso, for the words “Chief Justice of such Court”, the words “Judicial Commissioner” shall be substituted.

15. In section 28, in paragraph 2, for the words “any Judge of such Court”, the words “the Judicial Commissioner” shall be substituted.

16. In section 35, for the words “the territories under its administration”, the words “the Union territory of Manipur” shall be substituted.

17. In section 36, the words “to the commission payable to the Accountant General of the High Court at Fort William, or” shall be omitted.

18. In Schedule I, Articles 12A, and 13 and the entries relating thereto shall be omitted.

19. In Schedule II,—

(i) in Article 1,—

(a) in clause (a) in paragraph 3, for the words and figures “or to any Court of Small Causes constituted under Act No. 11 of 1865, or under Act No. 16 of 1868, section 20”, the words “or to any Court of Small Causes established under section 5 of the Provincial Small Cause Courts Act, 1887” shall be substituted;

(b) in clause (c), in paragraph 4, for the words “a Board of Revenue, or a Commissioner of Revenue”, the words “the Chief Commissioner” shall be substituted;

(c) in clause (d), for the words “a Chief Commissioner”, the words “the Chief Commissioner” shall be substituted;

(d) in clause (g), for the words “one hectare” wherever they occur, the words “two and a half acres” shall be substituted;

(ii) in Article 10, in clause (c), the words “Board of Revenue” shall be omitted and the words “as in force in the Union territory of Manipur” shall be added at the end;

(iii) in Article 11,—

(a) in clause (b), for the words and figures “an Excise appellate authority under Rule 340 of the Assam Excise Rules”, the words and figures “the Excise Commissioner under rule 334 of the Manipur Excise Rules, 1963” shall be substituted;

(b) in clause (d), for the words and figures “an Excise appellate authority under Rule 341 of the Assam Excise Rules”, the words and figures “the Chief Commissioner under rule 335 of the Manipur Excise Rules, 1963” shall be substituted;

(iv) Articles 13, 14 and 21 and the entries relating thereto shall be omitted.

ANNEXURE

THE COURT FEES' ACT, 1870 AS EXTENDED TO THE UNION TERRITORY OF MANIPUR

(7 OF 1870)

CHAPTER I

PRELIMINARY

1. **Short title.**—This Act may be called the Court Fees' Act, 1870.

Extent of Act.—It extends to the whole of the Union territory of Manipur.

Commencement of Act.—It shall come into force on the 15th day of July 1963.

1A. **Definitions.**—In this Act,—

(a) 'Chief Commissioner' means the Chief Commissioner of the Union territory of Manipur;

(b) 'Official Gazette' means the Manipur Gazette.

2. ["Chief Controlling Revenue-authority" defined] Repealed.

CHAPTER II

FEEES IN THE JUDICIAL COMMISSIONER'S COURT

3. **Levy of fees in Judicial Commissioner's Court.**—The fees payable for the time being to the clerks and officers of the Court of the Judicial Commissioner for Manipur or chargeable in that Court under No. 11 of the First, and Nos. 7, 12 and 20 of the Second Schedule to this Act annexed shall be collected in the manner hereinafter appearing.

4. **Fees on documents filed, etc., in Court of Judicial Commissioner in its extraordinary jurisdiction.**—No document of any of the kinds specified in the First or Second Schedule to this Act annexed, as chargeable with fees shall be filed, exhibited or recorded in, or shall be received or furnished by, the Court of the Judicial Commissioner for Manipur in any case coming before such Court in the exercise of its extraordinary original civil jurisdiction;

or in the exercise of its extraordinary original criminal jurisdiction;

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or in the exercise of its jurisdiction as regards appeals from the Courts subject to its superintendence;

As Court of reference and revision—or in the exercise of its jurisdiction as a Court of reference or revision;

unless in respect of such document there be paid a fee of an amount not less than that indicated by either of the said schedules as the proper fee for such document.

5. **Procedure in case of difference as to necessity or amount of fee.**—When any difference arises between the officer whose duty it is to see that any fee is paid under this chapter and any suitor or attorney, as to the necessity of paying a fee or the amount thereof, the question shall, when the difference arises in the Court of the Judicial Commissioner for Manipur, be referred to the taxing-officer, whose decision thereon shall be final, except when the question is, in his opinion, one of general importance, in which case he shall refer it to the final decision of the Judicial Commissioner.

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

CHAPTER III

FEEES IN OTHER COURTS AND IN PUBLIC OFFICES

6. **Fees on documents filed, etc., in Mofussil Courts or in public offices.**—Except in the Court of the Judicial Commissioner for Manipur, no document of any of the kinds specified as chargeable in the First or Second Schedule to this Act annexed shall be filed, exhibited or recorded in any Court of Justice, or shall be received or furnished by any public officer, unless in respect of such document there be paid a fee of an amount not less than that indicated by either of the said Schedules as the proper fee for such document.

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

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

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- i) for maintenance and annuities.—In suits for maintenance and annuities or other sums payable periodically—according to the value of the subject-matter of the suit, and such value shall be deemed to be ten times the amount claimed to be payable for one year;
- (iii) for other moveable property having market-value.—In suits for moveable property other than money, where the subject-matter has a market-value—according to such value at the date of presenting the plaint;
- (iv) In suits—
- (a) for moveable property of no market value—for moveable property where the subject-matter has no market-value, as, for instance, in the case of documents relating to title,
 - (b) to enforce a right to share in joint family property—to enforce the right to share in any property on the ground that it is joint family property,
 - (c) for a declaratory decree and consequential relief—to obtain a declaratory decree or order, where consequential relief is prayed,
 - (d) for an injunction—to obtain an injunction,
 - (e) for easements—for a right to some benefit (not herein otherwise provided for) to arise out of land, and,
 - (f) for accounts—for accounts—
according to the amount at which the relief sought is valued in the plaint or memorandum of appeal.

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

- (v) for possession of land, houses and gardens—in suits for the possession of land, houses and gardens—according to the value of the subject-matter; and such value shall be deemed to be—
where the subject-matter is land, and—
- (a) where the land forms an entire estate, or a definite share of an estate, paying annual revenue to Government,
or forms part of such an estate and is recorded in the Collector's register as separately assessed with such revenue,
and such revenue is permanently settled—
twenty times the revenue so payable;
 - (b) where the land forms an entire estate, or a definite share of an estate, paying annual revenue to Government, or forms part of such estate and is recorded as aforesaid;
and such revenue is settled, but not permanently—
five times the revenue so payable;
 - (c) where the land pays no such revenue, or has been partially exempted from such payment, or is charged with any fixed payment in lieu of such revenue,
and nett profits have arisen from the land during the year next before the date of presenting the plaint—
fifteen times such nett profits;
but where no such nett profits have arisen therefrom—the amount at which the Court shall estimate the land with reference to the value of similar land in the neighbourhood;
 - (d) where the land forms part of an estate paying revenue to Government, but is not a definite share of such estate and is not separately assessed as abovementioned—the market-value of the land;

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Explanation.—The word "estate", as used in this paragraph, means any land subject to the payment of revenue, for which the proprietor or a farmer or ryot shall have executed a separate engagement to Government, or which, in the absence of such engagement, shall have been separately assessed with revenue:

- (e) **for houses and gardens.**—Where the subject-matter is a house or garden—according to the market-value of the house or garden;
- (vi) **to enforce a right of pre-emption.**—In suits to enforce a right of pre-emption—according to the value [computed in accordance with paragraph (v) of this section] of the land, house or garden in respect of which the right is claimed;
- (vii) **for interest of assignee of land-revenue.**—In suits for the interest of an assignee of land-revenue—fifteen times his nett profits as such for the year next before the date of presenting the plaint;
- (viii) **to set aside an attachment.**—In suits to set aside an attachment of land or of an interest in land or revenue—according to the amount for which the land or interest was attached:

Provided that, where such amount exceeds the value of the land or interest, the amount of fee shall be computed as if the suit were for the possession of such land or interest;

- (ix) **to redeem.**—In suits against a mortgagee for the recovery of the property mortgaged,
 - to foreclose**—and in suits by a mortgagee to foreclose the mortgage, or, where the mortgage is made by conditional sale, to have the sale declared absolute—
 - according to the principal money expressed to be secured by the instrument of mortgage;
- (x) **for specific performance.**—In suits for specific performance—
 - (a) of a contract of sale—according to the amount of the consideration;
 - (b) of 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;
- (xi) **between landlord and tenant.**—In the following suits between landlord and tenant:—
 - (a) for the delivery by a tenant of the counterpart of a lease,
 - (b) to enhance the rent of a tenant having a right of occupancy,
 - (c) for the delivery by a landlord of a lease,
 - (cc) for the recovery of immoveable property from a tenant, including a tenant holding over after the determination of a tenancy,
 - (d) to contest a notice of ejectment,
 - (e) to recover the occupancy of immoveable property from which a tenant has been illegally ejected by the landlord, and
 - (f) for abatement of rent—
 - according to the amount of the rent of the immoveable property to which the suit refers, payable for the year next before the date of presenting the plaint.

7A. **Inquiry as to valuation of suits.**—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.

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7B. Investigation to ascertain proper valuation.—(1) For the purpose of an inquiry under section 7A 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.

(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.

7C. Power of persons making inquiry under sections 7A and 7B.—(1) The Court, when making an inquiry under section 7A and any person making an investigation under section 7B shall have, respectively, for the purposes of such inquiry or investigation, the powers vested in a Court under the Code of Civil Procedure, 1908, (Act V of 1908) in respect of the following matters, namely:

- (a) enforcing the attendance of any person and examining him on oath or affirmation;
- (b) compelling the production of documents or material objects; 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. (Act XLV of 1860).

7D. Costs of inquiry as to valuation and refund of excess fee.—If in the result of an inquiry under section 7A the Court finds that the subject-matter of the suit has been undervalued the Court may order the party responsible for the undervaluation to pay all or any part of the costs of the inquiry.

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

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

9. Power to ascertain nett profits or market-value.—If the Court sees reason to think that the annual nett profits or the market-value of any such land, house or garden as is mentioned in section 7, paragraphs 5 and 6, have or has been wrongly estimated, the Court may, for the purpose of computing the fee payable in any suit therein mentioned, issue a commission to any proper person directing him to make such local or other investigation as may be necessary, and to report thereon to the Court.

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

(ii) In such case—

- (a) the suit shall be stayed until the additional fee is paid and if the additional fee is not paid within such time as the court shall fix, the suit shall be dismissed; and whether the additional fee is or is not paid,

(b) the court may, if it is of opinion that the estimation has been grossly insufficient, further order that the expenses of the commission such portion thereof as the court may think reasonable, be paid by the party in fault to the Government, and the order so made shall have the force and effect of a decree passed by the court.

(iii) Repealed.

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11. **Procedure in suits for mesne profits or account when amount decreed exceeds amount claimed.**—In suits for mesne profits or for immoveable property and mesne profits, or for an account, if the profits or amount decreed are or is in excess of the profits claimed or the amount at which the plaintiff valued the relief sought, the decree shall not be executed until the difference between the fee actually paid and the fee which would have been payable had the suit comprised the whole of the profits or amount so decreed shall have been paid to the proper officer.

Where the amount of mesne profits is left to be ascertained in the course of the execution of the decree, if the profits so ascertained exceed the profits claimed, the further execution of the decree shall be stayed until the difference between the fee actually paid and the fee which would have been payable had the suit comprised the whole of the profits so ascertained is paid. If the additional fee is not paid within such time as the Court shall fix, the suit shall be dismissed.

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

(ii) But whenever any such suit comes before a Court of appeal, reference or revision, if such Court considers that the said question has been wrongly decided, to the detriment of the revenue, it shall require the party by whom such fee has been paid to pay so much additional fee as would have been payable had the question been rightly decided, and the provisions of section 10, paragraph (ii), shall apply.

13. **Refund of fee paid on memorandum of appeal.**—If an appeal or plaint, which has been rejected by the lower Court on any of the grounds mentioned in the Code of Civil Procedure, 1908, is ordered to be received, or if a suit is remanded in appeal under Order XLI, rule 23 of the First Schedule to that Code for a second decision by the lower Court, the Appellate Court shall grant to the appellant a certificate, authorizing him to receive back from the Collector the full amount of fee paid on the memorandum of appeal:

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

14. **Refund of fee on application for review of judgment.**—Where an 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.

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

But nothing in the former part of this section shall entitle the applicant to such certificate where the reversal or modification is due, wholly or in part, to fresh evidence which might have been produced at the original hearing.

16. [Additional fee where respondent takes objection to un-appealed part of decree.] Rep. by the Code of Civil Procedure, 1908 (Act 5 of 1908), s. 156 and Sch. V.

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

Nothing in the former part of this section shall be deemed to affect the power conferred by Order II, rule 6 of the First Schedule to the Code of Civil Procedure, 1908.

18. **Written examinations of complainants.**—When the first or only examination of a person who complains of the offence of wrongful confinement, or of wrongful restraint, or of any offence other than an offence for which police officers may arrest without a warrant, and who has not already presented a petition on which a fee has been levied under this Act, is reduced to writing under the provisions of the Code of Criminal Procedure, the complainant shall pay a fee of one rupee, unless the Court thinks fit to remit such payment.

19. **Exemption of certain documents.**—Nothing contained in this Act shall render the following documents chargeable with any fee:—

(i) Power-of-attorney to institute or defend a suit when executed by a member of any of the Armed Forces of the Union not in civil employment.

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(iii) Written statements called for by the Court after the first hearing of a suit.

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(viii) Probate of a will and letters of administration, where the amount or value of the property in respect of which the probate or letters shall be granted does not exceed one thousand rupees.

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(x) Application relating to a supply for irrigation of water belonging to Government.

(xi) Application for leave to extend cultivation, or to relinquish land, when presented to an officer of land-revenue by a person holding, under direct engagement with Government, land of which the revenue is settled, but not permanently.

(xii) Application for service of notice of relinquishment of land or of enhancement of rent.

(xiii) Written authority to an agent to distrain.

(xiv) First application (other than a petition containing a criminal charge or information) for the summons of a witness or other person to attend either to give evidence or to produce a document, or in respect of the production or filing of an exhibit not being an affidavit made for the immediate purpose of being produced in Court.

(xv) Bail-bonds in criminal cases, recognizances to prosecute or give evidence, and recognizances for personal appearance or otherwise.

(xvi) Petition, application, charge or information respecting any offence, when presented, made or laid to or before a police officer.

(xvii) Petition by a prisoner, or other person in duress or under restraint of any Court or its officers.

(xviii) Complaint of a public servant (as defined in the Indian Penal Code 45 of 1860), a municipal officer, or an officer or servant of a Railway Company.

(xix) Application for permission to cut timber in Government forests, or otherwise relating to such forests.

(xx) Application for the payment of money due by Government to the applicant.

(xxi) Petition of appeal against any municipal tax.

(xxii) Applications for compensation under any law for the time being in force relating to the acquisition of property for public purposes.

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CHAPTER IIIA

PROBATES, LETTERS OF ADMINISTRATION AND CERTIFICATES OF ADMINISTRATION

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

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

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

the said Authority may—

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

19B. Relief where debts due from a deceased person have been paid out of his estate.—Whenever it is proved to the satisfaction of such Authority that an executor or administrator has paid debts due from the deceased to such an amount as, being deducted out of the amount or value of the estate, reduces the same to a sum which, if it had been the whole gross amount or value of the estate, would have occasioned a less court-fee to be paid on the probate or letters of administration granted in respect of such estate than has been actually paid thereon under this Act,

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

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

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

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

19D. Probates declared valid as to trust-property though not covered by court-fee.—The probate of the will, or the letters of administration of the effects, of any person deceased heretofore or hereafter granted shall be deemed valid and available by his executors or administrators for recovering, transferring or assigning any moveable or immoveable property whereof or whereto the deceased was possessed or entitled, either wholly or partially as a trustee, notwithstanding the amount or value of such property is not included in the amount or value of the estate in respect of which a court-fee was paid on such probate or letters of administration.

19E. Provision for case where too low a court-fee has been paid on probates, etc.—Where any person on applying for probate or letters of administration has

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

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

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

19G. Executors, etc., not paying full court-fee on probates, etc., within six months after discovery of under-payment.—Where too low a court-fee has been paid on any probate or letters of administration in consequence of any mistake, or of its not being known at the time that some particular part of the estate belonged to the deceased, if any executor or administrator acting under such probate or letters does not, within six months after the discovery of the mistake or of any effects not known at the time to have belonged to the deceased, apply to the said Authority and pay what is wanting to make up the court-fee which ought to have been paid at first on such probate or letters, he shall forfeit the sum of one thousand rupees and also a further sum at the rate of ten rupees per cent. on the amount of the sum wanting to make up the proper court-fee.

19H. Notice of applications for probate or letters of administration to be given to Revenue Authorities, and procedure thereon.—(1) Where an application for probate or letters of administration is made to any Court other than the Court of the Judicial Commissioner for Manipur, 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 Court of the Judicial Commissioner for Manipur, that Court shall cause notice of the application to be given to the Chief Controlling Revenue-authority.

(3) The Collector within the local limits of whose revenue-jurisdiction the property of the deceased or any part thereof is, may at any time inspect or cause to be inspected; and take or cause to be taken copies of, the record of any case in which application for probate or letters of administration has been made; and if, on such inspection or otherwise, he is of opinion that the petitioner has under-estimated the value of the property of the deceased, the Collector 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 authorised as aforesaid to hold the inquiry shall return to the Court the evidence taken by him and report the result of the inquiry, and such report and the evidence so taken shall be evidence in the proceeding, and the Court may record a finding in accordance with the report, unless it is satisfied that it is erroneous.

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

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

19I. Payment of court-fees in respect of probates and letters of administration.—

(1) No order entitling the petitioner to the grant of probate or letters of administration shall be made upon an application for such grant until the petitioner has filed in the Court a valuation of the property in the form set forth in the Third Schedule, and the Court is satisfied that the fee mentioned in No. 11 of the First Schedule has been paid on such valuation.

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

19J. Recovery of penalties etc.—(1) Any excess fee found to be payable on an inquiry held under section 19H, sub-section (6), and any penalty or forfeiture under section 19G may, on the certificate of the Chief Controlling Revenue-authority, be recovered from the executor or administrator as if it were an arrear of land-revenue by any Collector.

(2) The Chief Controlling Revenue-authority may remit the whole or any part of any such penalty or forfeiture as aforesaid, or any part of any penalty under section 19E or of any court-fee under section 19E in excess of the full court-fee which ought to have been paid.

19K. Sections 6 and 28 not to apply to probates or letters of administration.— Nothing in section 6 or section 28 shall apply to probates or letters of administration.

CHAPTER IV

PROCESS FEES

20. Rules as to costs of processes.—The Court of the Judicial Commissioner for Manipur shall, as soon as may be, make rules as to the following matters:—

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

The Court of the Judicial Commissioner for Manipur may from time to time alter and add to the rules so made.

Confirmation and publication of rules.—All such rules, alterations and additions shall, after being confirmed by the Chief Commissioner be published in the Official Gazette, and shall thereupon have the force of law.

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Until such rules shall be so made and published, the fees now leviable for serving and executing processes shall continue to be levied, and shall be deemed to be fees leviable under this Act.

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

22. **Number of peons in District and subordinate Courts.**—Subject to rules to be made by the Court of the Judicial Commissioner for Manipur and approved by the Chief Commissioner,

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 Mofussil Small Cause Courts.—and for the purposes of this section, every Court of Small Causes established under section 5 of the Provincial Small Cause Courts Act, 1887 shall be deemed to be subordinate to the Court of the District Judge.

23. **Number of peons in Revenue Courts.**—Subject to rules to be framed by the Chief Controlling Revenue Authority and approved by the Chief Commissioner, 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.

24. Repealed.

CHAPTER V

OF THE MODE OF LEVYING FEES.

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

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

27. **Rules for supply, number, renewal and keeping accounts of stamps.**—The Central Government may, from time to time make rules for regulating—

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

Provided that, in the case of stamps used under section 3 in the Court of the Judicial Commissioner for Manipur, such rules shall be made with the concurrence of the Judicial Commissioner.

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

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

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

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

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

Such officer as the Court or the head of the office may from time to time appoint shall, on receiving any such document, forthwith effect such cancellation by punching out 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 VI

MISCELLANEOUS

31. Repealed.

32. Repealed.

33. **Admission in criminal cases of documents for which proper fee has not been paid.**—Whenever the filing or exhibition in a Criminal Court of a document in respect of which the proper fee has not been paid is, in the opinion of the presiding Judge, necessary to prevent a failure of justice, nothing contained in section 4 or section 6 shall be deemed to prohibit such filing or exhibition.

34. **Sale of stamps.**—(1) The Central Government may from time to time make rules for regulating the sale of stamps to be used under this Act, the persons by whom alone such sale is to be conducted, and the duties and remuneration of such persons.

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

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

35. **Power to reduce or remit fees.**—The Central Government may, from time to time by notification in the Official Gazette reduce or remit, in the whole or in any part of the Union territory of Manipur all or any of the fees mentioned in the First and Second Schedules to this Act annexed, and may in like manner cancel or vary such order.

36. **Saving of fees to certain officers of Court of Judicial Commissioner.**—Nothing in Chapters II and V of this Act applies to the fees which any officer of the Court of the Judicial Commissioner for Manipur is allowed to receive in addition to a fixed salary.

SCHEDULE I

Ad valorem fees

Number	Proper fee
1. Plaint, written statement pleading a set-off or counter-claim or memorandum of appeal (not otherwise provided for in this Act) or, of cross-objection presented to any Civil or Revenue Court except those mentioned in Sec. 3.	When the amount or value of the subject-matter in dispute does not exceed one hundred rupees, for every five rupees, or part thereof, of such amount or value, Fifty naye paise.

and

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 seventy five naye 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,

One rupee and twenty naye paise.

and

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 naye 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 naye paise.

and

When such amount or value exceeds twenty thousand rupees, for every one thousand rupees, or part thereof, in excess of twenty thousand rupees, upto fifty thousand rupees,

Thirty rupees.

and

When such amount or value exceeds fifty thousand rupees, for every five thousand rupees, or part thereof, in excess of fifty thousand rupees :

Thirty-seven rupees and fifty naye paise.

Provided that the maximum fee leviable on a plaint or memorandum of appeal shall not exceed ten thousand rupees.

A fee of one half the amount prescribed in the foregoing scale.

Plant in a suit for possession under the Specific Relief Act, 1877 section 9.

* * *

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Number

Proper Fee

- 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.

- 5. Application for review of judgment, if presented before the ninetyeth day from the date of the decree. One-half of the fee leviable of the plaint or memorandum on appeal.

- 6. Copy or translation of a judgment or order not being or having the force of, decree.
 - When such judgment or order is passed by any Civil Court other than the Court of the Judicial Commissioner for Manipur, or by the presiding officer of any Revenue Court or Office, or by any other Judicial or Executive Authority.
 - (a) If the amount or value of the subject matter is fifty or less than fifty rupees. One rupee.
 - (b) If such amount or value exceeds fifty rupees. Two rupees.
 - When such judgment or order is passed by the Court of the Judicial Commissioner for Manipur. Four rupees.

- 7. Copy of a decree or order having the force of a decree.
 - When such decree or order is made by any Civil Court other than the Court of the Judicial Commissioner for Manipur, or by any Revenue Court—
 - (a) If the amount or value of the subject matter of the suit where in such decree or order is made is fifty or less than fifty rupees. Two rupees.
 - (b) If such amount or value exceeds fifty rupees. Three rupees.
 - When such decree or order is made by the Court of the Judicial Commissioner for Manipur. Seven rupees and fifty naye paise.

- 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.
 - (a) When the stamp duty chargeable on the original does not exceed one rupee. The amount of the duty chargeable on the original II of 1899.
 - (b) In any other case. One rupee.

- 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,
 - For every three hundred and sixty words or fraction of three hundred and sixty words. One rupee.

Number

Proper fee

or from the office of any chief officer charged with the executive administration of a Division.

* * * *

<p>11. Probate of a will or letters of administration with or without will annexed.</p>	<p>When the amount or value of the property in respect of which the grant of probate or letters is made exceeds one thousand rupees, on such amount or value up to ten thousand rupees.</p>	<p>Two per centum.</p>
	<p>and</p>	
	<p>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,</p>	<p>Three per centum.</p>
	<p>and</p>	
	<p>When such amount or value exceeds fifty thousand rupees on the portion of such amount of value which is in excess of fifty thousand rupees, up to a lakh of rupees,</p>	<p>Four per centum.</p>
	<p>and</p>	
	<p>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,</p>	<p>Five per centum.</p>
	<p>and</p>	
	<p>When such amount or value exceeds two lakhs and fifty thousand rupees, on the portion of such amount or value which is in excess of two lakhs and fifty thousand rupees up to three lakhs of rupees,</p>	<p>Five and a half per centum.</p>
	<p>and</p>	
	<p>When such amount or value exceeds three lakhs of rupees, on the portion of such amount or value which is in excess of three lakhs of rupees up to four lakhs of rupees,</p>	<p>Six per centum.</p>
	<p>and</p>	
	<p>When such amount or value exceeds four lakhs of rupees, on the portion of such amount or value which is in excess of four lakhs of rupees up to five lakhs of rupees,</p>	<p>Six and a half per centum.</p>
	<p>and</p>	
	<p>When such amount or value exceeds five lakhs of rupees, on the portion of such amount or value which is in excess of five lakhs of rupees.</p>	<p>Seven per centum.</p>

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Number

Proper fee

Provided that when, after the grant of a certificate under the Indian Succession Act, 1925 or under the Regulation of the Bombay Code, No. VIII of 1827, 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.

12. 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, five per centum on the next one lakh and fifty 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.

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.

In respect of such portion of the aggregate amount or value as consists of the amount or 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, 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-quarters per centum on such portion of the next one lakh of rupees,

and

Number

Proper fee.

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.

(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 in which the inclusion of security in the certificate is applied for so far as such value can be ascertained.

TABLE OF RATES OF AD VALOREM FEES LEVIABLE ON THE INSTITUTION OF SUITS

[See Section 4 of the Assam Court-Fees (Amendment) Act, 1958.]

When the amount or value of the subject matter exceeds	But does not exceed	Proper fee
(1)	(2)	(3)
Rs.	Rs.	Rs. Np.
..	5	0.50
5	10	1.00
10	15	1.50
15	20	2.00
20	25	2.50
25	30	3.00
30	35	3.50
35	40	4.00
40	45	4.50
45	50	5.00
50	55	5.50
55	60	6.00
60	65	6.50

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(1)	(2)	(3)
Rs.	Rs.	Rs.
65	70	7.00
70	75	7.50
75	80	8.00
80	85	8.05
85	90	9.00
90	95	9.50
95	100	10.00
100	110	11.75
110	120	13.50
120	130	15.25
130	140	17.00
140	150	18.75
150	160	19.95
160	170	21.15
170	180	22.35
180	190	23.55
190	200	24.75
200	210	25.95
210	220	27.15
220	230	28.35
230	240	29.55
240	250	30.75
250	260	31.95
260	270	33.15
270	280	34.35
280	290	35.55
290	300	36.75
300	310	37.95
310	320	39.15
320	330	40.35
330	340	41.55
340	350	42.75
350	360	43.95
360	370	45.15
370	380	46.35
380	390	47.55
390	400	48.75
400	410	49.95
410	420	51.15
420	430	52.35
430	440	53.55
440	450	54.75
450	460	55.95
460	470	57.15
470	480	58.35
480	490	59.55
490	500	60.75
500	510	61.95
510	520	63.15
520	530	64.35
530	540	65.55
540	550	66.75
550	560	67.95
560	570	69.15
570	580	70.35
580	590	71.55
590	600	72.75
600	610	73.95
610	620	75.15
620	630	76.35
630	640	77.55
640	650	78.75
650	660	79.95
660	670	81.15
670	680	82.35
680	690	83.55
690	700	84.75

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(1)	(2)	(3)
Rs.	Rs.	Rs. Np.
700	710	85.95
710	720	87.15
720	730	88.35
730	740	89.55
740	750	90.75
750	760	91.95
760	770	93.15
770	780	94.35
780	790	95.55
790	800	96.75
800	810	97.95
810	820	99.15
820	830	100.35
830	840	101.55
840	850	102.75
850	860	103.95
860	870	105.15
870	880	106.35
880	890	107.55
890	900	108.75
900	910	109.95
910	920	111.15
920	930	112.35
930	940	113.55
940	950	114.75
950	960	115.95
960	970	117.15
970	980	118.35
980	990	119.55
990	1,000	120.75
1,000	1,100	128.25
1,100	1,200	135.75
1,200	1,300	143.25
1,300	1,400	150.75
1,400	1,500	158.25
1,500	1,600	165.75
1,600	1,700	173.25
1,700	1,800	180.75
1,800	1,900	188.25
1,900	2,000	195.75
2,000	2,100	203.25
2,100	2,200	210.75
2,200	2,300	218.25
2,300	2,400	225.75
2,400	2,500	233.25
2,500	2,600	240.75
2,600	2,700	248.25
2,700	2,800	255.75
2,800	2,900	263.25
2,900	3,000	270.75
3,000	3,100	278.25
3,100	3,200	285.75
3,200	3,300	293.25
3,300	3,400	300.75
3,400	3,500	308.25
3,500	3,600	315.75
3,600	3,700	323.25
3,700	3,800	330.75
3,800	3,900	338.25
3,900	4,000	345.75
4,000	4,100	353.25
4,100	4,200	360.75
4,200	4,300	368.25
4,300	4,400	375.75
4,400	4,500	383.25

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522

(1)	(2)	(3)
Rs.	Rs.	Rs. Np.
4,500	4,600	390.75
4,600	4,700	398.25
4,700	4,800	405.75
4,800	4,900	413.25
4,900	5,000	420.75
5,000	5,100	428.25
5,100	5,200	435.75
5,200	5,300	443.25
5,300	5,400	450.75
5,400	5,500	458.25
5,500	5,600	465.75
5,600	5,700	473.25
5,700	5,800	480.75
5,800	5,900	488.25
5,900	6,000	495.75
6,000	6,100	503.25
6,100	6,200	510.75
6,200	6,300	518.25
6,300	6,400	525.75
6,400	6,500	533.25
6,500	6,600	540.75
6,600	6,700	548.25
6,700	6,800	555.75
6,800	6,900	563.25
6,900	7,000	570.75
7,000	7,100	578.25
7,100	7,200	585.75
7,200	7,300	593.25
7,300	7,400	600.75
7,400	7,500	608.25
7,500	7,750	623.25
7,750	8,000	628.25
8,000	8,250	653.25
8,250	8,500	668.25
8,500	8,750	683.25
8,750	9,000	698.25
9,000	9,250	713.25
9,250	9,500	728.25
9,500	9,750	743.25
9,750	10,000	758.25
10,000	10,500	780.75
10,500	11,000	803.25
11,000	11,500	825.75
11,500	12,000	848.25
12,000	12,500	870.75
12,500	13,000	893.25
13,000	13,500	915.75
13,500	14,000	938.25
14,000	14,500	960.75
14,500	15,000	983.25
15,000	15,500	1,005.75
15,500	16,000	1,028.25
16,000	16,500	1,050.75
16,500	17,000	1,073.25
17,000	17,500	1,095.75
17,500	18,000	1,118.25
18,000	18,500	1,140.75
18,500	19,000	1,163.25
19,000	19,500	1,185.75
19,500	20,000	1,208.25
20,000	21,000	1,238.25
21,000	22,000	1,268.25
22,000	23,000	1,298.25
23,000	24,000	1,328.25

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(1)

(2)

(3)

Rs.	Rs.	Rs. Np.
24,000	25,000	1,358.25
25,000	26,000	1,388.25
26,000	27,000	1,418.25
27,000	28,000	1,448.25
28,000	29,000	1,478.25
29,000	30,000	1,508.25
30,000	31,000	1,538.25
31,000	32,000	1,568.25
32,000	33,000	1,598.25
33,000	34,000	1,628.25
34,000	35,000	1,658.25
35,000	36,000	1,688.25
36,000	37,000	1,718.25
37,000	38,000	1,748.25
38,000	39,000	1,778.25
39,000	40,000	1,808.25
40,000	41,000	1,838.25
41,000	42,000	1,868.25
42,000	43,000	1,898.25
43,000	44,000	1,928.25
44,000	45,000	1,958.25
45,000	46,000	1,988.25
46,000	47,000	2,018.25
47,000	48,000	2,048.25
48,000	49,000	2,078.25
49,000	50,000	2,108.25
50,000	55,000	2,145.75
55,000	60,000	2,183.25
60,000	65,000	2,220.75
65,000	70,000	2,258.25
70,000	75,000	2,295.75
75,000	80,000	2,333.25
80,000	85,000	2,370.75
85,000	90,000	2,408.25
90,000	95,000	2,445.75
95,000	1,00,000	2,483.25
1,00,000	1,05,000	2,520.75
1,05,000	1,10,000	2,558.25
1,10,000	1,15,000	2,595.75
1,15,000	1,20,000	2,633.25
1,20,000	1,25,000	2,670.75
1,25,000	1,30,000	2,708.25
1,30,000	1,35,000	2,745.75
1,35,000	1,40,000	2,783.25
1,40,000	1,45,000	2,820.75
1,45,000	1,50,000	2,858.25
1,50,000	1,55,000	2,895.75
1,55,000	1,60,000	2,933.25
1,60,000	1,65,000	2,970.75
1,65,000	1,70,000	3,008.25
1,70,000	1,75,000	3,045.75
1,75,000	1,80,000	3,083.25
1,80,000	1,85,000	3,120.75
1,85,000	1,90,000	3,158.25
1,90,000	1,95,000	3,195.75
1,95,000	2,00,000	3,233.25
2,00,000	2,05,000	3,270.75

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

When the amount or value of the subject-matter exceeds.	But does not exceed.	Proper fee.
(1)	(2)	(3)
Rs.	Rs.	Rs. nP.
	3,00,000	3,983·25
	4,00,000	4,733·25
	5,00,000	5,483·25
	6,00,000	6,233·25
	7,00,000	6,983·25
	8,00,000	7,733·25
	9,00,000	8,483·25
	10,00,000	9,233·25
	11,00,000	9,983·25
	11,05,000	10,020·75

SCHEDULE II

Fixed Fees

Number.	—	Proper fee.
i. Application or petition	<p>(a) When presented to any officer of the Customs or Excise Department or to any Magistrate by any person having dealings with the Government and when the subject-matter of such application relates exclusively to these dealings ; or</p> <p>when presented to any Municipal Board or other local authority constituted under any Act for the time being in force for the conservancy or improvement of any place, if the application or petition relates solely to such conservancy or improvement ; or</p> <p>when presented to any Civil Court other than a principal Civil Court of original jurisdiction, or to any Court of Small Causes established under section 5 of 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 ; or</p>	Fifty naye paise.

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Number

Proper fee

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.

(b) When presented to a Regional Transport Authority or State Transport Authority containing a prayer for permits for Contract Carriage, Stage Carriage, Private Carrier or Public Carrier or for any other purpose. Seven rupees and fifty naye paise.

(c) 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 ; or

In the case of a complaint or charge of an offence presented to a Criminal Court for in the case of an application or petition 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 One rupee and fifty-naye paise and in other cases one rupee.

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

When presented to a Collector or other officer making a settlement of land revenue or to the Chief Commissioner relating to matters connected with the assessment of land or the ascertainment of rights hereto or interest therein, if presented previous to the final confirmation of such settlements ; 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.

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Number.	Proper fee
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(d) When presented to the Chief Commissioner or other Chief Controlling Revenue or Executive Authority, or to a Commissioner of Revenue or Circuit or to any chief officer charged with the executive administration of a Division and not otherwise provided for by this Act.	Three rupees.	
(e) When presented to the Court of the Judicial Commissioner for Manipur.	Six rupees.	
(f) Where presented to any officer containing prayer for settlement of fishery, ferry, forest produce, forest mahals, elephant mahals for an offer giving terms for acceptance of Government for any construction or an application for a permit or licence to deal in controlled commodities.	Seven rupees and fifty naye paise.	
(g) When presented to an appropriate Revenue Authority for demarcation of land—		
(i) when the area of such land does not exceed two and a half acres ;	Two rupees.	
(ii) for each subsequent area of two and a half acres or part thereof.	One rupee.	
1. 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.	One rupee and fifty naye paise in addition to any fee levied on the application under clause (a), clause (c) or clause (e) of article 1 of this Schedule.
2. Application for leave to sue as a pauper.		One rupee.]
3. Application for leave to appeal as a pauper.	(a) When presented to a District Court.	Two rupees.
	(b) When presented to a Commissioner or the Court of the Judicial Commissioner for Manipur.	Three rupees.
4. * * *		
5. Complaint or memorandum of appeal in a suit to establish or disprove a right of occupancy.		One rupee.

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Number

...

Proper fee

6. 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, (Act V of 1898), or the Code of Civil Procedure, 1908 (Act V of 1908), and not otherwise provided for by this Act.
7. Undertaking under section 49 of the Indian Divorce Act, 1869, (Act IV of 1869.)

8. ** ** *

9. ** ** *

10. Mukhtarnama or Wakalatnama. When presented for the conduct of any one case—

(a) to any Civil or Criminal Court other than the Court of the Judicial Commissioner for Manipur, or to any Revenue Court, or to any Collector or Magistrate, or other executive officer, except such as are mentioned in clauses (b) and (c) of this Number ; One rupee.

(b) to a Commissioner of Revenue, Circuit or Customs or to any officer charged with the executive administration of a Division, not being the Chief Revenue or Executive Authority ; Two rupees and fifty naye paise.

(c) to the Court of the Judicial Commissioner for Manipur, Chief Commissioner, or other Chief Controlling Revenue or Executive Authority, or an appellate authority prescribed under the Motor Vehicles Act, 1939, (Act IV of 1939), or to an appellate authority prescribed under the Assam Sales Tax Act, 1947 (Assam Act XVII of 1947) as in force in the Union territory of Manipur. Five rupees.

11. Memorandum of appeal when the appeal is not from a decree or an order having the force of a decree, and is presented.

(a) to any Civil Court other than the Court of the Judicial Commissioner for Manipur, or to any Revenue Court or Executive Officer other than the Court of the Judicial Commissioner for Manipur, or Chief Controlling Revenue or Executive Authority except an authority specified in clause (b) ; Three rupees.



Number	..	Proper fee
	(b) to the Excise Commissioner under rule 334 of the Manipur Excise Rules, 1963 ;	Fifteen rupees.
	(c) to the Court of the Judicial Commissioner for Manipur or Chief Commissioner, or other Chief Controlling Executive for Revenue Authority except an authority specified in clause (d) ;	Ten rupees.
	(d) to the Excise Commissioner under rule 335 of the Manipur Excise Rules, 1963 ;	Fifty rupees.
	(e) to the Court of the Judicial Commissioner for Manipur in miscellaneous revenue matters except (f) below or to an appellate authority prescribed under the Motor Vehicles Act, 1939 (Act IV of 1939); and	Fifteen rupees.
	(f) the Court of the Judicial Commissioner for Manipur in appeal and revision matters arising out of settlement of fisheries—	
	(i) when bid money is below ten thousand rupees ;	Fifteen rupees.
	(ii) when bid money is above ten thousand rupees but is below twenty thousand rupees ;	Twenty five rupees.
	(iii) when bid money is above twenty thousand rupees.	Thirty rupees.
12. Caveat.	—	Ten rupees.
13. ** ** **		
14. ** ** **		
15. ** ** **		
16. ** ** **		
17. Complaint 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 ;	}	
(iii) to obtain a declaratory decree where no consequential relief is prayed :	—	Twenty rupees.

Number	Proper fee
(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.
18. Application under section 14 or section 20 of the Indian Arbitration Act, 1940 (Act X of 1940), for a direction for filing an award or for an order for filing an agreement.	When presented to a Munsiff's Court. Fifteen rupees. When presented to any other Court. Fifty rupees.
19. Agreement in writing stating a question for the opinion of the Court under the Code of Civil Procedure, 1908 (Act V of 1908).	Fifteen rupees.
20. Every petition under the Indian Divorce Act, 1869 (Act IV of 1869), except petitions under section 44 of the same Act, and every memorandum of appeal under section 55 of the same Act.	Twenty rupees.
21.	** **

SCHEDULE III

(See section 19 I)

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

IN THE COURT OF

*Re Probate of the Will of
Property and credits of**(or administration of the,
, deceased.*

I

Solemnly affirm

make oath

and say that I am the executor (or one of the executors or one of the next-of-kin) of deceased, and that I have truly set forth in Annexure A to this affidavit all the property and credits of which the above named deceased died possessed or was entitled to at the time of his death and which have come, or are likely to come, to my hands.

2. I further say that I have also truly set forth in Annexure B all the items I am by law allowed deduct.



3. I further say that the said assets, exclusive only of such last-mentioned items, but inclusive of all rents, interest, dividends and increased values since the date of the death of the said deceased, are under the value of

ANNEXURE A

Rs. nP.

<i>Valuation of the moveable and immoveable property of</i> ,deceased	
Cash in the house and at the banks, household goods, wearing-apparel, books, plate, jewels, etc.	
<i>(State estimated value according to best of Executor's or Administrator's belief)</i>	
Property in Government securities transferable at the Public Debt Office.	
<i>(State description and value at the price of the day: also the interest separately, calculating it to the time of making the application).</i>	
Immoveable property consisting of	
<i>(State description, giving, in the case of houses, the assessed value, if any, and the number, of years' assessment the market-value is estimated at, and, in the case of land, the area, the market-value and all rents that have accrued.)</i>	
Leasehold property	
<i>(If the deceased held any leases for years, determinable, state the number of years' purchase the profit rents are estimated to be worth and the value of such, inserting separately arrears due at the date of death and all rents received or due since that date to the time of making the application.)</i>	
Property in public companies	
<i>(State the particulars and the value calculated at the price of the day; also the interest separately, calculating it to the time of making the application.)</i>	
Policy of insurance upon life, money out on mortgage and other securities, such as bonds, mortgages, bills, notes and other securities for money.	
<i>(State the amount of the whole, also the interest separately, calculating it to the time of making the application)</i>	
Book debts	
<i>(Other than bad.)</i>	
Stock in trade	
<i>(State the estimated value, if any.)</i>	
Other property not comprised under the foregoing heads.	
<i>(State the estimated value, if any.)</i>	
TOTAL	_____
Deduct amount shown in Annexure B not subject to duty	
NET TOTAL	_____

ANNEXURE B

Schedule of debts etc.

Rs. NP

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	_____