

WEST BENGAL COURT-FEES ACT, 1970

West Bengal Act X of 1970 THE WEST BENGAL COURT-FEES ACT, 1970. AMENDED West Ben. Act XLII of 1974. .. West Ben. Act of 1980. West Ben. Act XV of 1984. West Ben. Act XXx 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 1 Preliminary. 1. (1) This Act may be called the West Bengal Court-fees Act, Short title. 1970 17 (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. extension and application

2. In this Act, unless there is anything repugnant in the subject or Definitions, 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; For the sake 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 House of Assembly held on 9th February, 1970. 246 (Chap. Offices.—Section 3, 4.) [West Ben. Act] "suit" includes an appeal from a decree except in section 9; (5) expressions used and not defined in this Act or in the Bengal Ben. Act I or 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

CHAPTER 11 Fees payable in Courts and in Public Offices

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. 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 levied or fees in Court or Small Causes. Calcutta. Levy of fees in Courts and public offices. 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 or 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. The proviso with "Explanation" was inserted by s. 2 of the West Bengal Court-fees (Amendment) Act, 1984 (West Ben. Act XV of 1984). The West Bengal Court-fees Act, 1970. X of 1970.] (Chapter II.—Fees payable in Courts and in Public Offices.—Sections 5, 6. Chapter III.—Computation of fees.—Section 7.) 5. (J) 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. (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. CHAPTER in Computation of fees

7. The amount of fee payable under this Act in the suits next hereinafter mentioned shall be computed as follows:—(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: 'Provided that no fee shall be payable in suits for damages for defamation; 'Proviso was inserted by s. 2 of the West Bengal Court-fees (Amendment) Act, 1974 (West Ben. Act XLII of 1974), 247 Procedure in case of difference as to necessity of amount of fee. Document inadmissible unless fees collected by stamp purchased in West Bengal. Computation of fees payable in suits, for money; 248 [West Ben. Act for maintenance and annuities, for movable property having a market value: for movable property of no market value; for declaratory decree and consequential relief; for Injunction; for otherwise; for accounts: for possession of land, buildings or gardens: (ii) (iii) The West Bengal Court-fees Act, 1970. (Chapter III.—Computation of fees.—Section 7.) 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; 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; In suits (a) (b) (c) (d) (e) for movable property where the subject-matter has no market value, as for instance, in the case of documents relating to title, to obtain a declaratory decree or order, where consequential relief is prayed, to obtain an injunction, or for a right to some benefit (not herein otherwise provided for) to arise out of land, and 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. (v) In suits for the possession of land, buildings or gardens, not being suits referred to in clause (vi) (a) (b) 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; 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; X of 1970.] The West Bengal Court-fees Act, 1970. 249 (Chapter III.—Computation of fees.—Section 7.) Explanation.—In this paragraph "building" includes a house, out-house, stable, privy, urinal, shed, well, wall and any other such structure, whether of masonry, bricks, wood, mud, metal or any other material whatsoever; (vi) In a suit for recovery of possession of immovable property from (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; (b) a licensee upon revocation or termination of his license, (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 (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; (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; Explanation.—In this paragraph "building" has the same meaning as in paragraph (v); (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; (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; (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; For recovery of possession of immovable property; to enforce a right of pre-emption; For partition and separate possession of share of a joint family property, etc.; for interest of assignee of land- revenue; (to set aside an attachment; 250 [West Ben. Act LO redeem; to foreclose; for specific mortgage: between landlord and tenant: For set aside an appeal] The West Bengal Court-fees Act, 1970. Chapter III.—Computation of fees.—Section 9.) 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; (xi) In suits against a mortgagee for the recovery of the property mortgaged, 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; (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; (xiii) In the following suits between landlord and tenant 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 or the immovable property to which the suit refers, payable for the year next before the date of presenting the plaint

8. The amount of fee payable under this Act on a memorandum of appeal against an order relating to compensation under any Act for acquisition of land for public purposes, shall be computed according to the difference between the amount awarded and the amount claimed by the appellant. The West Bengal Court-fees Act, 1970. X of 1970.] 251 (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. 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. (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. IT 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.

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. Inquiry as to valuation of the subject-matter of a suit for proper valuation [West Ben, Act j 252 The West Bengal Court-fees Act, 1970. (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: 908 (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. Costs Inquiry to or as valuation and refund of excess fee. 450r 1860. 1 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.

X of 1970.] The West Bengal Court-fees Act, 1970. 253 18. (Chapter III.—Computation of fees.—Sections 16-18.) 16. (1) Every question relating to valuation for the purpose of Decision of determining the amount of any fee chargeable under this Chapter on a valuation, 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. (2) 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 Recovery of 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 cum, 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. (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. If an appeal or plaint, which has been rejected by the lower Court 'S 1908. on any of the grounds mentioned in the Code of Civil Procedure, is Refund of fee paid on ordered to be received, or if a suit is remanded in appeal, on any of the grounds mentioned in memorandum of Order XL], rule 23 of the same Code for a second decision by the lower Court, the Appellate appeal. 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: [West Ben. Act 254 Refund fee on application for review of judgment. The West Bengal Court-fees Act, 1970. (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

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.

Mullifarious Suits. When examinations of complain- cm IS. 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 11 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. 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. (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

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 The West Bengal Court-fees Act, 1970. X of 1970,] 255 (Chapter III.—Computation of fees.—Section 23.) 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 Exemption chargeable with any fee: 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) (x) 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. Bail bonds in criminal cases, recognizances to prosecute or give evidence, and recognizances for personal appearance or otherwise. 256 The West Bengal Court-fees Act, 1970. [West Ben. Act (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 15 of 1860. Code), a municipal officer, or an officer or employees of Government Railway. (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 or dismissal, reduction or suspension; copies of such orders filed with such appeals, and applications for obtaining such copies. CHAPTER Probates, letters of administration and certificates of administration. Relief where 24. Where any person on applying for the probate of a will or letters to a court-fee has of administration has estimated the property of the deceased to be of been paid. 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; X of 1970.] The West Bengal Court-fees Act, 1970. 257 (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. (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. (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. Relief where debts due from a deceased person have been paid out of his estate. Relief in case of several grants. Probates declared valid as to property though not covered by court-fee. 258 [West Ben. Act The West Bengal Court-fees Act, 1970. Provision for case where too low a court-fee has been paid on probates, etc. Administrator proper security before letters stamped under section 28, Executors, etc., not paying full court-fee on probates, etc., within six months after discovery of underpayment. (Chapter IV.—Probates, letters of administration and certificates of administration.—Sections 28-30.) 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

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 (hereof in case the full value of the estate of the deceased has been then ascertained

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. [X of 1970.] The West Bengal Court-fees Act, 1970. 259 Notice or applications for probate or letters of administration to be given to Revenue- au I tidily and procedure thereon. 39 of 1925. (Chapter IV.—Probates, letters of administration and certificates of administration.—Section 31.) 31. (L) 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 or 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 or, 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 (lie 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 underestimated, 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). [West Ben. Act 260 of 1970. (Chapter IV.—Probates, letters of administration and certificates of administration.—Sections 32-34.—Chapter V.—Process-fees.—Provision for court-fees in respect of probates and Idlers or Recovery or penalties, Section 35.) 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. 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. Nothing in section 42 shall apply to probates or letters of administration. to probates or letters of administration. CHAPTER V Process-fees. 35. (1) The High Court shall, as soon as may be, make rules as to the following matters:— (2) made. (i) the fees chargeable for serving and executing processes issued by such Court in its appellate jurisdiction, and by the other Civil and Revenue Courts established within the local limits of such jurisdiction; (ii) the fees chargeable for serving and executing processes issued by the Criminal Courts established within such limits in the case of offences other than offences for which police officers may arrest without a warrant; and (iii) the remuneration of the peons and all other persons employed by leave of a Court in the service or execution of processes. The High Court may from time to time alter and add to the rules so (3) All such rules, alterations and additions shall after being confirmed confirmed by the State Government be published in the Official Gazette, and shall publication thereupon have the force of law. The West Bengal Court-fees Act, 1970. X of 1970.] Rullis OS (I) CHS Li of processus. Of rules. 261 (Chapter V. —Process-fees.—Sections 36-38.—Chapter VI.—Of the mode of levying fees. Sec/ions 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. 262 37 Sub'ec to rules to be made by the State Government, {West Ben. Act 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. 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

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.^{9 of 1987}

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

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.^{41.}

(1) regulating (a) (b) (c) (d) The State Government may, from time to time, make rules for the supply of stamps to be used under this Act; the number of stamps to be used for denoting any fee chargeable under this Act; the renewal of damaged or spoiled stamps; and the keeping or 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. Tables or process fees. Number of peons district and subordinate Court- , Number of peons in Mofussil Small Causes Courts, Number of peons Revenue Courts. Collection of fees by stamps, Stamps to be impressed or adhesive.

Rules for supply, number, renewal and keeping accounts or stamps. The West Bengal Court-fees Act, 1970. 263 X Of VI.—Of the mode of levying fees.—Sections 42-44, Chapter VI. Slumping documents inadvertently received. Amended document. Cancellation of stamp. Miscellaneous.—Sections 45. 46.)

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

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.^{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. Sale of CHAPTER Miscellaneous- 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 46. Where any period is fixed or granted by the Court for the doing of time, 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. The West Bengal Court-fees Act, 1970. {West Ben. Act 265 The West Bengal Court-fees Act, 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. (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 11 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

49. Until rules are framed under sections 9, 35, 41, 45 and subsection (2) of section 47 and until notifications are issued under subsection (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.

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. (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. 7 of 1970. (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. West Ben. Ord. VII of 1969. Power to suspend, reduce or remit fees. Saving of fees of officers of High Court. Continuance in force of the existing rules. Repeal and savings. 266 [West Ben. Act The West Bengal Court-fees Act, 1970. (Schedule 1.) SCHEDULE 1. Ad valorem Number. Plaint written statement pleading a set-off or claim counter or memorandum of appeal (not otherwise provided for in this Act) or Of cross-objection presented to High Court or any Civil or Revenue Court except the Court mentioned in section 3. 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 when such amount or value exceeds seven hundred rupees, 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, and when such amount or value exceeds ten thousand rupees, for every five hundred rupees or part [hereof, in excess of ten thousand rupees, up to twenty thousand rupees. and Forty paise. Fifty paise. One rupee and sixty-five paise. One rupee and fifteen paise. Seven rupees and fifty paise. Fifteen rupees. Proper Fee. Twenty-two rupees and fifty paise. exceeds seventy-five for every five rupees, rupees or part [hereof in excess of seven hundred and fifty rupees, up to one hundred rupees, and when such amount or value exceeds hundred one rupees, for every ten rupees or part [hereof, in excess of one hundred rupees, up to one hundred and fifty rupees. 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 when such amount or value exceeds hundred thousand one for every one rupees or part thereof, in excess of one thousand rupees, up to ten thousand five hundred rupees. X of 1970.] The West Bengal Court-fees Act, 1970. Number. 267 (Schedule 1.) when such amount or value exceeds twenty thousand rupees, for every one thousand rupees or part [hereof, in excess of twenty thousand rupees, up to thirty thousand 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: Provided that the maximum fee leviable on a plaint or memorandum of appeal shall be ten thousand rupees. Proper Fee. Thirty rupees. Thirty-seven rupees and fifty paise, (a) Petition under section 26 of 1920. 5 of 1908. 2. 268 the Insolvency Act, 1920 or application under section 95 of [West Bengal Civil Procedure, 1908, (h) appeal against order on a petition or application falling under clause (a). (a) Petition under sections 33 and 54 of 3. 4. the Provincial Insolvency Act, 1920. (b) appeal against order on a petition falling under clause (a) whether by the Official Receiver or by the unsuccessful party. Application for review of judgment, if presented on or after the thirtieth day from the date of the decree. An amount or the half the scale of fee prescribed in article 1 the amount on or compensation claimed. The West Bengal Court-fees Act, 1970. On the scale prescribed under article I on the amount in dispute. An amount of one-half of the scale of fee prescribed in article I on the market value of the subject-matter subject to a maximum fee or rupees five hundred. An amount of one-half of the scale or fee prescribed in article I on the market value of the subject-matter subject to a maximum fee or rupees five hundred. The fee leviable on the plaint or memorandum of appeal. X of 1970.] The West Bengal Court-fees Act, 1970. Number. 269 (Schedule 1.) 5, 6. Application on judgment, before the date of the decree, for review of if presented on the date of Copy or translation of judgment or order not being, or having force of, a decree. day the of the of the

subject-matter is fifty or less (than fifty rupees, (b) If such amount or value exceeds fifty rupees. When such judgment or order is passed by the High Court. when such decree or order is made by any Civil Court other than the High Court, or by any Revenue Court (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. (b) If such amount or value exceeds fifty rupees, When such decree or order is made by the High Court. (a) When the stamp-duty chargeable on the original does not exceed fifty paise. (b) In any other case. Forty paise. Seventy-five paise. One rupee and fifty paise. Fifty paise. Proper Fee. One-half of the fee leviable on the plaint or memorandum of appeal. One rupee. Four rupees. The amount or the duty chargeable on the original, Fifty paise 7. Copy or a decree or order having the force of a decree

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. 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 Officer or Executive Magistrate of 1899. Authoritatively (a) If the amount or value is 270 [West Ben. Act Number. The West Bengal Court-fees Act, 1970. (Schedule 1.) Civil or Criminal or Revenue Court or Office, or from the 9. Copy or any revenue or office of any Chief officer judicial proceeding or charged with (the executive order not otherwise administrative) of a Division. provided for by this Act For every three hundred and sixty or copy of any account, words or fraction of three lakhs, report or the like, taken out 10. Probate of a letter of administration with or without annexed. hundred and sixty words. or any will or minutes of administration 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, 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, 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 or rupees, and when such amount or value exceeds a lakh or 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, 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 or rupees. Proper Fee. Fifty paise. Two per centum. Three per centum. Four per centum. Five per centum. Five and a half per centum. X of 1970.] The West Bengal Court-fees Act, 1970. 271 (Schedule 1.) 39 of 1925

11. Number. Certificate under the Indian Succession Act, 1925. 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: Provided that when, after the grant of probate or letters of administration under the Indian Succession Act, 1925. In respect of any property included in an estate, administration or 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. When the amount or value of any debt or security specified in the certificate under section 374 of the Act exceeds one thousand rupees. and when the aggregate amount or value of any debts or securities specified in the certificate and of any other debts or securities to which the certificate has been extended under section 376 of the Act, exceeds one thousand rupees. Proper Fee. Six per centum, Six and a half per centum. Seven per centum. Two per centum on the first ten thousand rupees. three per centum on the next ten thousand rupees, four per centum on the next fifty thousand rupees, and 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 or rupees, and seven per centum on the remainder of such amount or value. 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, up to four lakhs or rupees, and when such amount or value exceeds four lakhs of rupees, on the portion of such amount which is in excess of four lakhs or rupees. up to five lakhs or rupees, 272 [West Ben. Act Number. The West Bengal Court-fees Act, 1970. (Schedule 1.) Proper Fee. In respect of such portion or the aggregate amount or value as consists of the mortgage or debenture or securities so specified, the fee hereinafter provided in that behalf in this article, and three per centum on such portion at 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 the such portion remainder or such aggregate amount or value as consists of the amount or value of the 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. X of 1970.] The West Bengal Court-fees Act, 1970. Number

12. Complaint presented with an originating summons under the Rules of the High Court at Calcutta (Original Side), 1914. The fee leviable on a complaint in a suit for the same relief, subject to a minimum fee of thirty rupees. Proper Fee. 273 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 (Schedule I.) the day on which the inclusion of the security in the certificate is applied for, so far as such value can be ascertained. The West Bengal Court-fees Act, 1970. [West Ben. Act (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 100 160 200 220 260 But does not Proper Fees, exceed 100 200 220 240 260 0.40 13.00 14.65 18.00 20.25 21.40 22.50 23.65 24.75 25.90 27.00 29.25 30.40 .s.V.-s-s-s • The West Bengal Court-fees Act, 1970. (Schedule J.) Table of rates of ad valorem fees leviable on the institution of suits.—contd. 275 [West Ben. Act When the amount or value of the subject-matter exceeds Rs. 270 280 290 300 310 320 330 340 350 360 370 380 390 400 410 420 430 440 450 460 470 480 490 500 510 520 530 540 550 560 But does not exceed Rs. 280 290 300 310 320 330 340 350 360 370 380 390 400 410 420 430 440 450 460 470 480 490 500 510 520 530 540 550 560 570 (Schedule I.) Proper Fees. Rs. P. 32.65 33.75 34.90 36.00 39.40 40.50 41.65 42.75 43.90 45.00 47.25 48.40 49.50 50.65 52.90 54.00 56.25 57.58.50 59.65 60.75 61.90 63.00 Table of rates of ad valorem fees leviable on the institution of suits.—contd. 276 When the amount or value of the subject-matter exceeds Rs. 570 [West Ben. Act 580 590 600 610 620 630 640 650 660 670 680 690 700 710 720 730 740 750 760 770 780 790 800 810 820 830 840 850 But does not Proper Fees, exceed Rs. 580 590 600 610 620 630 640 650 660 670 680 690 700 710 720 730 740 750 760 770 780 790 800 810 820 830 840 850 860 Rs. P. 65.25 66.40 67.50 68.65 69.75 70.90 72.00 74.25 . 75.40 76.50 77.65 78.75 79.90 81.00 83.25 84.40 85.50 86.65 87.75 88.90 90.00 92.25 93.40 94.50 95.65 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 X of 1970.] The West Bengal Rs. 860 870 880 890 900 910 920 930 940 950 960 970 980 990 1,000 1,100 1,200 1,300 1,400 1,500 1,600 1,700 1,800 2,000 2,100 2,200 2,300 2,400 2,500 But does not Proper Fees, exceed Rs. 870 880 890 900 910 920 930 940 950 960 970 980 990 1,000 1,100 1,200 1,300 1,400 1,500 1,600 1,700 1,800 2,000 2,100 2,200 2,300 2,400 2,500 2,600 Rs. P. 97.90 99.00 100.15 101.25 102.40 103.50 104.65 105.75 106.90 108.00 109.15 110.25 120.00 127.50 135.00 142.50 150.00 157.50 165.00 172.50 180.00 187.50 195.00 202.50 210.00 217.50 225.00 232.50 {Schedule I.) Table of rates of ad valorem fees leviable on the institution of suits. When the amount or value of the Rs. 2,600 2,700 2,800 2,900 3,000 3,100 3,200 3,300 3,400 3,500 3,600 3,700 3,800 3,900 4,000 4,100 4,200 4,300 4,400 4,500 4,600 4,700 4,800 4,900 5,000 5,100 5,200 5,300 5,400 5,500 But does not Proper Fees, exceed Act, 1970. Rs. 2,700 2,800 2,900 3,000 3,100 3,200 3,300 3,400 3,500 3,600 3,700 3,800 3,900 4,000 4,100 4,200 4,300 4,400 4,500 4,600 4,700 4,800 4,900 5,000 5,100 5,200 5,300 5,400 5,500 5,600 Rs. P. 240.00 247.50 255.00 262.50 270.00 277.50 285.00 292.50 300.00 307.50 315.00 322.50 330.00 337.50 345.00 352.50 360.00 367.50 375.00 382.50 390.00 397.50 405.00 412.50 420.00 427.50 435.00 442.50 450.00 457.50 276 [West Ben. Act The West Bengal Court-fees Act, 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 Rs. 5,600 5,700 5,800 5,900 6,000 6,100 6,200 6,300 6,400 6,500 6,600 6,700 6,800 6,900 7,000 7,100 7,200 7,300 7,400 7,500 7,600 7,700 7,800 7,900 8,000 8,100 8,200 8,300 8,400 8,500 8,600 8,700 8,800 8,900 9,000 9,100 9,200 9,300 9,400 9,500 9,600 9,700 9,800 9,900 10,000 But does not exceed Rs. 5,700 5,800 5,900 6,000 6,100 6,200 6,300 6,400 6,500 6,600 6,700 6,800 6,900 7,000 7,100 7,200 7,300 7,400 7,500 7,600 7,700 7,800 7,900 8,000 8,100 8,200 8,300 8,400 8,500 8,600 8,700 8,800 8,900 9,000 9,100 9,200 9,300 9,400 9,500 9,600 9,700 9,800 9,900 10,000 . 10,500 Proper Fee. Rs. P. 465.00 472.50 480.00 487.50 495.00 502.50 510.00 517.50 525.00 532.50 540.00 547.50 555.00 562.50 570.00 577.50 585.00 592.50 600.00 615.00 630.00 645.00 660.00 675.00 690.00 705.00 720.00 735.00 750.00 772.50 (Schedule I.) X of 1970.] The West Bengal Court-fees Act, 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 Rs. 10,500 11,000 12,000 12,500 13,000 13,500 14,000 14,500 15,000 15,500 16,000 16,500 17,000 17,500 18,000 18,500 19,000 19,500 20,000 21,000 22,000 23,000 24,000 25,000 26,000 27,000 28,000 29,000 30,000 But does not Proper Fee. exceed Rs. 11,000 12,000 12,500 13,000 13,500 14,000 14,500 15,000 15,500 16,000 16,500 17,000 17,500 18,000 18,500 19,000 19,500 20,000 21,000 22,000 23,000 24,000 25,000 26,000 27,000 28,000 29,000 30,000 31,000 Rs. P. 795.00 840.00 862.50 885.00 907.50 930.00 952.50 975.00 997.50 1,020.00 1,042.50 1,065.00 1,087.50 1,110.00 1,132.50 1,155.00 1,177.50 1,200.00 1,230.00 1,260.00 1,290.00 1,320.00 1,350.00 1,380.00 1,410.00 1,440.00 1,470.00 1,500.00 1,530.00 The West Bengal Court-fees Act, 1970. (Schedule 1.) 27S Table of rates of ad valorem fees leviable on the institution of suits.—concl. When the amount or value of the subject-matter exceeds • Rs. 3,000 32,000 33,000 34,000 35,000 36,000 37,000 38,000 39,000 40,000 41,000 42,000 43,000 44,000 45,000 47,000 48,000 49,000 50,000 55,000 60,000 65,000 70,000 75,000 80,000 85,000 90,000 95,000 1,00,000 But does not Proper Fee-, exceed Rs. 32,000 33,000 34,000 35,000 36,000 37,000 38,000 39,000 40,000 41,000 42,000 43,000 44,000 45,000 46,000 47,000 48,000 49,000 50,000 55,000 60,000 65,000 70,000 75,000 80,000 85,000 90,000 95,000 1,00,000 [West Ben. Act . Rs. P. 1,560.00 1,590.00 1,620.00 1,650.00 1,680.00 1,710.00 1,740.00 1,770.00 1,800.00 1,830.00 1,860.00 1,890.00 1,920.00 1,950.00 1,980.00 2,010.00 2,040.00 2,070.00 2,100.00 2,137.50 2,175.00 2,250.00 2,287.50 2,325.00 2,362.50 2,400.00 2,437.50 2,475.00 2,512.50 The West Bengal Court-fees Act, 1970. X of 1970.] When the amount or value of the subject-matter exceeds Rs. 10,000 1,15,000 1,00,000 1,00,000 1,00,000 1,00,000 (Schedule 1.) But does not exceed Rs. 1, 10,000 1,00,000 1,40,000 1,00,000 1,00,000 279 Rs. P. 2,550.00 2,587.50 2,625.00 2,662.50 2,700.00 2,737.50 2,775.00 2,812.50 2,850.00 2,887.50 2,925.00 2,962.50 3,000.00 3,037.50 3,075.00 3,112.50 3,150.00 3,187.50 3,225.00 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 thirty-seven rupees and fifty paise, for example Rs. Rs. P. 4,012.50 4,762.50 5,512.50 6,262.50 7,012.50 7,762.50 8,512.50 9,262.50 10,000.00 Proper Fee. Table of rates of ad valorem fees leviable on the institution of suits.—concl. 280 [West Ben. Act The West Bengal Court-fees Act, 1970. (Schedule 11.) SCHEDULE 11. Fixed fees Number. 1. Application or petition (u) When presented to any officer of the Customs or Excise Department or to any Magistrate by any person having dealings with the Government, and when the subject-matter of such application relates exclusively to those dealings; Or when presented to any officer of land-revenue by any person holding temporarily-sold land under direct engagement with Government, and when the subject-matter of the application or petition relates exclusively to such engagement; Or when presented to any municipal Commissioner or member of a Zilla Parishad 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 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; 9 of 1887. Proper Fee. Fifteen paise. fifteen paise. Fifteen paise. Fifteen paise. X of 1970.] The West Bengal Court-fees Act, 1970. Number. (b) (c) (Schedule 11.) Or when presented to any Civil, Criminal or Revenue Court, or to any Board or executive officer for the purpose of obtaining a copy translation of or any judgment, decree or order passed by such Court, Board or officer, or of any other document on record in such Court or office, 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 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. When presented to the Board of Revenue or to any Chief Officer charged with the executive administration (ration of 281 Proper Fee. In the case of a complaint or charge of offence presented to a Criminal Court one rupee, and in other cases seventy-five paise. In the case of a complaint or charge of offence presented to a Criminal Court one rupee, and in other cases seventy-five paise. One rupee and fifty paise. a Division and not otherwise provided for by this Act. Fifteen paise. 282 [West Ben. Act Number. 5 of 1908, 2 of 1882. The West Bengal Court-fees Act, 1970. (Schedule 11.) Proper Fee. (d) For summons or attachment before judgment or for temporary injunction— (i) when presented to Civil Court

other than the High Court in relation to any suit or (1) (2) proceeding if the value of the subject-matter is less than Rs. 50; if the value is Rs. 50 and above; (ii) when presented to the High Court, (c) Under section 47 of the Order XXI, rules 58 and 90 or the Code of Civil Procedure, 1908 (i) when filed in the Revenue Court or in the Munsif's Court; (ii) when filed in the City Civil Court, One rupee. Two rupees Five rupees. One rupee. and fifty paise. Calcutta, a (f) (g) Subordinate Judge's Court or a District Court; (iii) when filed in the High Court. Under sections 34, 72, 73 and 74 of the Indian Trusts Act, 1882. (i) For probate or letters of administration to have effect throughout India. (ii) Application for probate or letters of administration not falling under clause (1) if the value of the estate does not exceed Rs. 1,000; if it exceeds Rs. 1,000: value Rs. Two rupees and fifty paise. Five rupees. Five rupees. Twenty-five rupees. Seventy-five paise. Five rupees; X of 1970.] The West Bengal Court-fees Act, 1970. Number. 283 (Schedule 11.) 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, 19-10, for direction for filing an award or for an order for filing an agreement and application for enforcing foreign awards (i) when presented to a Munsif's Court; when presented to the City Civil Court, Calcutta, a Subordinate Judge's Court, a District Court or the High Court Proper Fee. Fifteen rupees. One hundred rupees. Two hundred rupees. Twenty rupees. Five rupees. Ten rupees. and fifty (1) (2) (3) if the value or the subject-matter of the award does not exceed Rs. 5,000; if such value exceeds Rs. 5,000 but does not exceed Rs. 10,000; if such exceeds Rs. 10,000. value Rs. (O) Petition to the High Court for the admission of an Advocate, Attorney or Vakil. Q) When presented to the High Court under section 115 of the Code of Civil Procedure, 1908. for revision of an order (i) when the value of the suit (to which the order relates does not exceed Rs. 1,000; (ii) when the value or the suit exceeds Rs. 1,000. Fifteen rupees. 10 of 1940. 5 of 1908. The West Bengal Court-fees Act, 1970. 284 [West Ben. Act (Schedule 11.) Number. (k) When presented to High Court— (i) for directions, orders or writs, other than [the writs in [the nature of habeas corpus and the writs arising out of cases] challenging any law or taxation, under article 226 of the Constitution of India for any purpose other than enforcement of the fundamental rights conferred by Part III thereof; (i) for writs in the nature of habeas corpus, (iii) for writs under article 226 of the Constitution of India in cases challenging any matter on ground; (i v) for directions, orders or writs under article 226 or the Constitution (for enforcement of any of the fundamental rights conferred by Part III thereof; (v) for the exercise of jurisdiction under article 227 of the Constitution of India; (vi) in any other case not provided for by this Proper Fee. One hundred rupees. No fee. Two hundred and fifty rupees. One hundred rupees

2. Original petition not otherwise provided for. a Munsif's Court, the City Civil Court, Calcutta, a Subordinate Judge's Court or a District Court, the High Court. Clause (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.] The West Bengal Court-fees Act, 1970. Number

3. Application (to any Civil Court) that records may be called for from another Court. A. Application for leave to sue as a pauper, 5. Application for leave to appeal as a pauper. Petition or memorandum (Schedule 11.) Procedure, 1908, or the Code of Civil Procedure, 1908, and not otherwise provided for by this Act, Undertaking under section 49 of the Indian Divorce Act 1869. 285 When presented for conduct of any one case Proper Fee. the 8. Seventy-five paise in addition (to any fee levied on the application under clause (a), clause (b), or clause (d) of Article I of this Schedule. Fifty paise. '9. Mukhtamama, Vakalatnama or any paper signed by an advocate signifying or (a) (b) When presented to a District Court. When presented to a Two rupees, Commissioner or the High Court. 7. of appeal in 3 suits to establish or disprove a right or occupancy. Bail bond or other instrument or obligation given in pursuance of an order made by a Court or Magistrate under any section or the Code of Criminal Procedure intimating that he is retained for a party (a) to the High Court, (b) to any Civil or Criminal Court, When the Court grants the application and is of opinion that the transmission of such records involves the use of the post. Fifty paise. Fifty paise, 5 of 1908. Number 9 was substituted by s. 2 of the West Bengal Court-fees (Amendment) Act, 1980 (West Ben. Act XXI of 1980). Fifty paise. 4 of 1861. Five rupees. Two rupees. The West Bengal Court-fees Act, 1970. 286 Act West Ben. Number. (c) 10 Board of Revenue or to any Revenue Court. any Officer or Collector Magistrate or executive officer any including officer charged with the execution of a Division. of copy to. Every power-of-attorney

-when filed in any suit or proceeding. of Memorandum 11. appeal from an order 5 of 1908. inclusive of an older any determining question under section 47 or section 10 of code of procedure, and 1908, provided for— Fee. (Schedule 11.) Proper Two rupees. TWO mpees, Seventy-five paise. One rupee. Court other than the High Court or When presented Officer other than (i) to any Executive the Board of Revenue or Executive, the Board of Revenue or TWO rupees. Executive Authority, to the Court Where the order was made by a Court or other (1) Subordinate (a) if the order (made in a suit Ten rupees. or proceeding, one exceeds which thousand rupees. (b) in any other case. five rupees. Where the appeal is under clause 15 of (2) Val en (a) from an order passed in appellate Ten rupees. of exercise jurisdiction, X of 1970.] The West Bengal Court-fees Act, 1970. 287 77ie wejr Bengal Court-fees Act, 1970. X of 1970.] (3) (4) (Schedule 11.) decrease of original jurisdiction. which would be appealable under the Code of Civil Procedure, 1908 had it been passed by a Subordinate Court, (bb) from an order on a writ petition under article 226 of the Constitution of India, (bbb) from an order on a writ petition or application arising out of any case challenging any matter on taxation, (c) in any other case. Where the appeal is under section 45B or the Banking Companies Act, 1949. Where the appeal is under section 41 IA or the Code of Criminal Procedure, 1908

12. Number. Memorandum or (iv) to the Government in pursuance of a (i) (ii) statutory right to appeal to which no court-fee is leviable under any other enactment. When: the appeal is from an order of a Munsif's Court, in any other case Proper Fee. Ten rupees. appeal under 288 rupees. One hundred rupees. One hundred rupees. Five rupees. Five rupees. Fifteen rupees, One hundred rupees. Ten rupees. Five rupees. S of 1908. 10 of 1919. 5 of 1898. 19 of 1900. section 37 of the Arbitration Act, 1900. (b) from an order Two hundred rupees. Five hundred rupees passed in 13. Caveat 14. Application under Act No. X of 1859, section 26, or Bengal Act No. VI of 1362, section 9, 'Sub-items (bb) and (bbb) were inserted by s. 2(2) of the West Bengal Court-Fees (Amendment) Act, 1985 (West Ben. Act XXIX of The West Bengal Court-fees Act, 1970. X of 1970.] Number. 5. (i) (ii) aint or memorandum of appeal in each or [the following suits:— To alter or set aside a summary decision or order of any of [the Civil Courts established not by Letters Patent or Revenue any Court. To alter or cancel any entry in a register of the names proprietors revenue-paying estates. of (iii) to obtain a declaratory decree where no consequential relief is prayed, (iv) To set aside an award, (v) to set aside an adoption (vi) every other suit where it is not possible to estimate at a money-value the subject-matter in dispute, and which is otherwise not 16. 5 of 1908. as provided for by this Act. Agreement in writing stating a question for the opinion of the Court under the Code of Civil Procedure, 1908— (i) (ii) 289 (Schedule 11.) Proper Fee. Fifteen rupees, Fifteen rupees, Twenty rupees, Fifteen rupees. Twenty rupees, Fifteen rupees. when presented to any court Ten rupees, subordinate to the High Court. when presented to the High Court. One hundred rupees. 290 [West Ben. Act Number. 17, Petition in a suit under the Native Marriage Act, 1866. Converts' Dissolution IS. Every petition under the 19. 20. 21

22. 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. Every petition for restoration 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. Every petition for restoration 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. Plaint or memorandum of appeal under the Parsi Marriage and Divorce Act, 1865. Petitions under the The West Bengal Court-fees Act, 1970. (Schedule 11.) Proper Five rupees. Twenty rupees. Five rupees. Five rupees. Fee. 21 of 1866. 4 of 1869. 43 of 1954. 25 of 1955. Indian Christian Twenty rupees, 15 of 1365. Two rupees. 15 of 1372. Fifty rupees. Marriage Act, 1872

23. Plaint or memorandum of appeal when presented to a Court under the Indian Colonial Divorce Jurisdiction Act, 1926. 291 [West Ben. Act Number, 14. Plaint or memorandum of appeal when presented to a Court under the 8 or 77ie West Bengal Court-fees Act, (Schedule 11.) 1970. Proper Fee 1939. Dissolution or Muslim Marriage Act, 1939

25. Petition (a) Questioning the election of any person as a Municipal Commissioner. when presented to a District Judge under section 36 or the Bengal Municipal Act, 1932 or to the Chief Judge, Small Cause Court of Calcutta under section 10 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. (b) Questioning the validity of an election under the West Bengal Zilla Ben, Act XV of 1963, 1932. when presented to a District Judge under section 102 of the said Act to decide dispute relating to such elections. West Ben. Act XXXIII of 26. Application or petition West Ben. Act to the Court under sections of 1965. 391, 439 or 523 of the Companies Act, 1956. West Ben. Act 1963. of 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. Fifteen rupees. Fifteen rupees. Fifty rupees. Ten rupees. The West Bengal Court-fees Act, 1970. (Schedule 111.) SCHEDULE 111. 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.) 292 X on 1970.] The West Bengal Court-fees Act, 1970. 293 [West Ben. Act X of 1970.] (Schedule 111.) 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 .