

**THE COURT-FEES (ASSAM AMENDMENT)
ACT, 1972 ***

(Assam Act XXVII of 1972)

***[Received the assent of the Governor on the 8th
December, 1972]***

**An Act further to amend the Court-Fees Act, 1870
in its application to Assam**

Preamble.

Whereas it is expedient further to amend the Court-Fees Act, 1870 (Act VII of 1870), hereinafter called the Principal Act, in its application to Assam in the manner hereinafter appearing;

It is hereby enacted in the twenty-third years of the Republic of India as follows:

* Published in the Assam Gazette, Extraordinary, dated the 13th December, 1972.

1. Short title, extent and commencement.

- (1) This Act may be called the Court-Fees (Assam Amendment) Act, 1972.
- (2) It extends to the whole of Assam.
- (3) It shall come in to force on such date as the State Government may, by notification the official Gazette, appoint.

2. Amendment of Schedule I of Act VII of 1870.

In Schedule I to the Principal Act.

- (1) for Art.1, the following shall be substituted, namely:

Number		Proper fee
(1)	(2)	(3)
"1. Plaint, written statement pleading a	When the amount or value of the subject-matter in dispute does not	Fifty-five paise.

<p>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 S. 3</p>	<p>exceed one hundred rupees, for every five rupees or part thereof of such amount or value.</p> <p style="text-align: center;">and</p>	
	<p>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</p>	<p>One rupee and ninety-five paise.</p>

	and	
	<p>When such amount or value exceeds one hundred and fifty rupees, for every ten rupees, or part thereof up to one hundred rupees.</p> <p style="text-align: center;">and</p>	<p>One rupees and forty paise</p>
	<p>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.</p> <p style="text-align: center;">and</p>	<p>Eight rupees and twenty-five paise.</p>

	<p>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.</p> <p>and</p>	<p>Sixteen rupees and fifty paise</p>
	<p>When such amount or value exceeds ten thousand rupees, for every five hundred rupees, or part thereof, in excess of the thousand rupees, up to twenty thousand rupees.</p> <p>and</p>	<p>Twenty-four rupees and seventy-five paise</p>

	<p>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 fifty thousand rupees.</p> <p style="text-align: center;">and</p>	<p>Thirty-three rupees</p>
	<p>When such amount or value exceeds fifty thousand rupees, for every five thousand rupees, for every five thousand rupees, or part thereof in excess of fifty thousand rupees.</p>	<p>Forty-one rupees and twenty-five paise.</p>
	<p>Provided that</p>	<p>Forty-one</p>

	maximum fee leviable on a plaint or memorandum of appeal shall not exceed eleven thousand rupees”.	rupees and twenty-five paise:
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(2) for Arts. 6, 7, 8, and 9 and 9 the following shall be substituted, namely:

Number (1)	(2)	Proper fee (3)
“6. Copy or translation of a judgment or order not being or having the force of a decree	When such judgment or order is passed by any Civil Court other than High Court, or by the Presiding officer of any Revenue court or officer 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 and ten paise
	(b) if such amount or value exceeds fifty rupees.	Two rupees and twenty paise
	(c) when such judgment or order is passed by a High Court.	Four rupees and forty paise
7. Copy of decree or order having the force of a decree	When such decree or order is made by any Civil Court other than a High Court other than a 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.	Two rupees and twenty paise
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 a 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.	Two rupees and twenty paise

	(b) if such amount or value exceeds fifty rupees.	Three rupees and thirty paise
	(c) when such decree or order is made by High Court.	Eight rupees and twenty-five paise
8. Copy of any document liable to stamp-duty under the Indian Stamp act, 1899 (Act II of 1899), when left by any part to a suit or proceeding in place of the original withdrawn.	(a) when the stamp-duty charge able on the original does to exceed one rupee.	The amount of the duty charge-able on the original.
	(b) in any other case	One rupees and twenty paise.

<p>9. Copy of any revenue or judicial proceeding or order not otherwise provided for by this Act, or copy of any account, statement, report or the like, taken out of any Civil or Criminal or Revenue Court or office or from the office of any Civil Officer charged with the executive administration of Division.</p>	<p>For every three hundred and sixty words or fraction of three hundred and sixty words</p>	<p>One rupee and twenty paise”</p>
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(3) the table of rates of ad valorem fees leviable on the institution of suits at the end shall be substituted by the following:

THE SCHEDULE

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)	(2)
Rs.	Rs.	Rs. Np.
...	5	0.55
5	10	1.10
10	15	1.65
15	20	2.20
20	25	2.75
25	30	3.30
30	35	3.38
35	40	4.40

40	45	4.95
45	50	5.50
50	55	6.05
55	60	6.60
60	65	7.15
65	70	7.70
70	75	8.25
75	80	8.80
80	85	9.35
85	90	9.90
90	95	10.45
95	100	11.00
100	110	12.95
110	120	14.85
120	130	16.80
130	140	18.70
140	150	20.65
150	160	22.25
160	170	23.30
170	180	24.60
180	190	25.90

190	200	27.25
200	210	20.55
210	220	29.55
220	230	31.20
230	240	32.50
240	250	33.85
250	260	35.15
260	270	36.50
270	280	37.80
280	290	39.15
290	300	40.45
300	310	41.75
310	320	43.10
320	330	44.40
330	340	45.70340
340	350	47.50
350	360	41.35
360	370	49.70
370	380	51.00
380	390	52.35
390	400	53.65

400	410	54.95
410	420	56.30
420	430	57.60
430	440	58.90
440	450	60.25
450	460	61.25
460	470	62.90
470	480	64.25
480	490	56.55
490	500	66.85
500	510	38.15
510	520	69.50
520	530	70.80
530	540	72.15
540	550	73.45
550	560	74.75
560	570	76.10
570	580	77.40
580	590	78.75
590	600	80.05
600	610	81.32

610	620	82.70
620	630	84.00
630	640	85.30
640	650	86.65
650	660	87.95
660	670	89.30
670	680	90.60
680	690	91.95
690	700	93.25
700	710	94.55
710	720	95.90
720	730	97.20
730	740	98.55
740	750	99.85
750	760	101.15
760	770	102.50
770	780	103.80
780	790	105.15
790	800	106.75
800	810	107.75
810	820	109.10

When the amount or value of the subject- matter exceeds	But does not exceed	Proper fee
(1)	(2)	(3)
Rs.	Rs.	Rs. Np.
820	830	110.40
830	840	111.75
840	850	113.05
850	860	114.35
860	870	115.70
870	880	117.00
880	890	118.35
890	900	119.65
900	910	119.65
910	920	122.30
920	930	123.60
930	940	124.95
940	950	126.25
950	960	127.55
960	970	128.90
970	980	130.20

980	990	131.50
990	1,000	132.85
1,000	1,100	141040
1,100	1,200	145.35
1,200	1300	157.60
1,300	1,400	165.85
1,400	1,500	174.10
1,500	1,600	182.34
1,600	1,700	190.60
1,700	1,800	191.85
1,800	1,900	207.10
1,900	2,000	215.35
2,000	2,100	223.60
2,100	2,200	231.85
2,200	2,300	140.10
2,300	2,400	248.35
2,400	2,500	256.60
2,500	2,600	264.85
2,600	2,700	273.10
2,700	2,800	281.30
2,800	2,900	289.60

When the amount or value of the subject-matter exceeds	But does not exceed	Proper fee
(1)	(2)	(3)
Rs.	Rs.	Rs.Np.
2,900	3,000	297.85
3,000	3,100	306.10
3,100	3,200	314.35
3,200	3300	322.60
3,300	3,400	330.85
3,400	3,500	339.10
3,500	3,600	347.35
3,600	3700	355.60
3,700	3800	363.85
3,800	3,900	372.10
3,900	4,000	380.35
4,000	4,100	388.60
4,100	4,200	369.85
4,200	4,300	405.10
4,300	4,400	413.35

4,400	4,500	421.60
4,500	4,600	429.85
4,600	4,700	438.10
4,700	4,800	446.35
4,800	4,900	454.60
4,900	5,000	462.85
5,000	5,100	471.10
5,100	5,200	479.35
5,200	5,300	487.60
5,300	5,400	495.85
5,400	5,500	504.10
5,500	5,600	512.35
5,600	5,700	520.60
5,700	5,800	528.80
5,800	5,900	537.10
5,900	6,000	545.35
6,000	6,100	553.60
6,100	6,200	661.80
6,200	6,300	570.10
6,300	6,400	578.35
6,400	6,500	586.60

6,500	6,600	594.85
When the amount or value of the subject-matter exceeds (1)	But does not exceed (2)	Proper fee (3)
Rs.	Rs.	RsNp.
6,600	6,700	603.10
6,700	6,800	611.35
6,800	6,900	619.60
6,900	7,000	627.85
7,000	7,100	636.10
7,100	7,200	644.35
7,200	7,300	652.60
7,300	7,400	660.85
7,400	7,500	669.10
7,500	7,750	685.60
7,750	8,000	702.10
8,000	8,250	735.10
8,250	8,500	735.10
8.500	8,750	751.60

8,750	9,000	765.10
9,000	9,250	784.60
9,250	9,500	801.10
9,500	9,750	817.60
9,750	10,000	834.10
10,000	10,500	858.85
10,500	11,000	882.60
11,000	11,500	908.35
11,500	12,000	933.10
12,000	12,500	957.85
12,500	13,500	982.60
13,500	14,000	1,007.35
14,000	14,500	1,056.85
14,500	15,000	1,081.60
15,000	15,500	1,106.35
15,500	16,000	1,131.10
16,000	16,500	1,155.85
16,500	17,000	1,180.60
17,000	17,500	1,205.35
17,500	18,000	1,230.10
18,000	18,500	1,254.40

18,500	19,000	1,279.60
19,000	19,500	1,304.35
19,500	20,000	1,329.10
20,000	21,000	1,356.10
21,000	22,000	1,395.10
22,000	23000	1428.10
23,000	24,000	1461.10
24,000	25,000	1,494.10
25,000	26,000	1,527.10
26,000	27,000	1,593.10
27,000	28,000	1,593.10
28,000	29,000	1,626.10
29,000	30,000	1,659.10
30,000	31,000	1,692,10
31,000	32,000	1,725.10
32,000	33,000	1,758.10
33,000	34,000	1,791.10
34,000	35,000	1,824.10
35,000	36,000	1,857.10
36,000	37,000	1,890.10
37.000	38,000	1,923.10

38,000	39,000	1,956.10
39,000	40,000	1,989.10
40,000	41,000	2,022.10
41,000	42,000	2,055.10
42,000	43,000	2,088.10
43,000	44,000	2,121.10
44,000	45,000	2,154.10
45,000	46,000	2,187.10
46,000	47,000	2,220.10
46,000	47,000	2,220.10
47,000	48,000	2,253.10
48,000	49,000	2,286.10
49,000	50,000	2,319.10
50,000	55,000	2,360.35
55,000	60,000	2,401.60
60,000	65,000	2,442.85
65,000	70,000	2,484.10
70,000	75,000	2,525.35

When the amount or value of the subject- matter exceeds (1)	But does not exceed (2)	Proper fee (3)
75,000	80,000	2,566.60
80,000	85,000	2,607.85
85,000	90,000	2,649.10
90,000	95,000	2,690.35
95,000	1,00,000	2,731.60
1,00,000	1,05,000	2,772.85
1,05,000	1,10,000	2,814.10
1,10,000	1,15,000	2,855.35
1,15,00	1,20,000	1,896.60
1,20,000	1,25,000	2,937.85
1,25,000	1,30,000	2,979.10
1,30,000	1,35,000	3,020.35
1,35,000	1,40,000	3,061.60
1,40,000	145000	1,102.85

1,45,000	1,50,000	3,144.10
1,50,000	1,55,000	3,185.35
1,55,000	1,60,000	3,226.60
1,60,000	1,65,000	3,267.85
1,65,000	1,70,000	3,309.10
1,70,000	1,75,000	3,350.35
1,75,000	1,80,000	3,391.60
180000	185,000	3,432.85
1,85,000	1,90,000	3,474.10
1,90,000	1,95,000	3,515.35
1,95,000	2,00,000	3,556.60
2,00,000	2,05,000	3,597.85

and the fee increases at the rate of forty-one rupees and twenty five paise for every five thousand rupees or part thereof, up to a maximum fee of eleven thousand rupees, for example-

When the amount or value of the subject-matter exceeds (1)	But does not exceed (2)	Proper fee (3)
Rs.	Rs.	Rs. Np.
	3,00,000	4,381.60
	4,00,000	5,206.60
	5,00,000	6,031.60
	6,00,000	6,856.60
	7,00,000	6,681.60
	8,00,000	8,506.60
	9,00,000	9,331.60
	10,00,000	10,981.60
	11,00,000	10,981.60
	11,05,000	11,022.85

3. Amendment of schedule II of Act VII of 1870.

For Schedule II to the principal Act, the following shall be substituted, namely:

“SCHEDULE II

Fixed Fees

Number		Proper fee
1. Application or petition.	(a) When presented to any officer of the Customs or Excise Department or to any Magistrate by any person having dealings with the Government, and when the subject-matter of such application relates exclusively to those dealing; or When presented to any Municipal Board or other local authority constituted under any Act for time being in force for the conservancy or improvement of any place, if the application or petition relates solely to such conservancy or improvement;	Fifty naye paise

or

when presented to any Civil Court other than a principal Civil Court of original jurisdiction, or to any Court of Small Causes constituted under Act No ii of 1865 or under Act No 16 of 1868, S. 20 or to 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

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 is such Court or Office.

(b) When presented in a Regional Transport Authority or State Transport Authority containing a prayer for permit for Contract Carriage, Stage Carriage, Private Carrier or Public Carrier or for any other purpose. Eight rupees and twenty-five paise

1. Application or petition-
contd.

(c) When containing a complaint or charge of any offence other than an offence for which police officer 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

In the case of a complaint or charge of an offence presented to a criminal court or in the case of an application or petition presented to any officer of

equal or subordinate to a land revenue Collector, or to any Magistrate by any person in his executive capacity, and holding not other wise provided for by temporarily settled land this Act, or to deposit in court under direct as revenue or rent; engagement

or

for determination by a Court and when the of the amount of subject- compensation to be paid by a matter of the landlord to his tenant; or application or petition

relates exclusively to such engagement

When presented to a Collector and sixty- or other officer making a five paise settlement of land revenue, or and in to a board of Revenue, or a other case Commissioner of Revenue, one rupee relating to matter connected and ten with the assessment of land or paise the ascertainment of rights thereto or interest therein, if

presented previous to the final confirmation of such settlement;

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 One rupee and ten paise.

When presented to any officer of land revenue by and person the kabulyat application for settlement of land under direct engagement with Government. Two rupees.

(d) When presented to a 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 and thirty paise

(e) when presented to a High Court.

(i) under Art. 226 of the Constitution. Fifty rupees.

(ii) in all other matters. Ten rupees

(f) When presented to any officer containing prayer for settlement of fishery, ferry, forest produce, forest mahals, elephant mahals, or an officer given term for acceptance of Government for any construction or an application for a permit or licence to deal in controlled commodities Eight rupees and twenty-five paise.

(g) When presented to an Appropriate Revenue Authority for demarcation of land –

(i) when the areas of such land does not exceed one hectare Two rupees and twenty paise.

(ii) for each subsequent area of one hectare or part thereof One rupees and ten paise.

2. When the Court grants the application and is of opinion that the transmission of such record involves the use of the post One rupee and sixty-five paise in addition to any fee levied on the application under Cl. (a), Cl. (c) or Cl (e) of Art

Application to any Civil Court that record may be called for from another Court.

1 of this
Schedule.

3.
Application
for leave to
sue as a
pauper.

One rupee and
ten paise.

4.
Application
for leave to
appeal as a
pauper.

(a) When presented to a District Court. Two rupees
and twenty
paise

(b) When presented to a commissioner or a High Court. Three rupees
and thirty
paise.

5. Plaint or
memoran
dum of
appeal in
a suit to

establish
or
disprove a
right of
occupancy

....

One rupee and
ten paise.

6. Bail-bond
or other
instrumen
t 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.

One rupee and
ten paise.

7.

Undertaki
ng under
S. 49 of
the Indian
Divorce
Act 1869
(Act IV of
1869)

....

One rupee and
ten paise.

8.

....

9.

....

10.

Mukhtarna When presented for the
ma or conduct of any one case –
Wakalatna
ma

(a) to any Civil or Criminal Court other than a High Court, or to any Collector or Magistrate, or other executive officer except One rupee and such as are mentioned in ten paise.
Cls, (b) and (c) of this number.

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

(c) to a High Court, Chief Commissioner, Board of Revenue, or other Chief Controlling Revenue or executive authority or an appellate 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). Five rupees and fifty paise.

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 a High Court, or to any Revenue Court or Executive officer other than the High Court or Chief Controlling Revenue or Executive Authority except an authority specified in Cl. (b). Three rupees and thirty paise.

- (b) to an Excise Appellate Authority under R. 340 of the Assam Excise Rules. Sixteen rupees and fifty paise.
- (c) to a High Court of Chief Commissioner, or other Chief Controlling Executive or Revenue Authority except an authority prescribed in Cl. (b) Eleven rupees.
- (d) to an Excise Appellate Authority under R. 341 of the Assam Excise Rules. Fifty-five rupees
- (e) to a High Court in Miscellaneous revenue matters except (f) below or to an appellate authority prescribed under the Motor Vehicles Act, 1939 (Act IV of 1939); and Sixteen rupees and fifty paise.

(f) to a High Court in appeal and revision matters arising out of settlement of fisheries -

(i) when the bid money is below ten thousand rupees Sixteen rupees and fifty paise.

(ii) when the bid money is above ten thousand rupees but below twenty thousand rupees Twenty-seven rupees and fifty paise

(iii) when the bid money is above twenty thousand rupees Thirty-three rupees

12. Caveat

Eleven rupees

13.

Application

under Act

No. 10 of

1859, S. 26,

or Bengal Act

No. 6 of

1862, S.9, or

Bengal Act

No. 8 of

1859, S 37

Five rupees
and fifty paise.

14. Petition

in suit under

native

Converts'

Marriage

Dissolution

Act, 1866

(Act XXI of

1866)

Five rupees
and fifty paise.

15

16

<p>17. Plaintiff or memorandum of appeal in each of the following suits-</p>	<p>(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.</p>	<p>Sixteen rupees and fifty paise</p>
	<p>(ii) to alter or cancel any entry in a register of the names of proprietors of revenue-paying estates.</p>	<p>Sixteen rupees and fifty paise</p>
	<p>(iii) to obtain a declaratory decree where no consequential relief is prayed</p>	<p>Twenty-two rupees</p>
	<p>(iv) to set aside and award.</p>	<p>Sixteen rupees and fifty paise</p>
	<p>(v) to set aside an adoption.</p>	<p>Twenty two rupees</p>

(vi) Every other suit where it is not possible to estimate at a money-value the subject-matter in dispute, and which is not provided for by this Act. Sixteen rupees and fifty paise.

18.

Application

under S. 14

or S. 20 of
the Indian

When presented to a Munsif's
Court.

Sixteen rupees
and fifty paise.

Arbitration

Act, 1940

(Act X of
1940), for a

direction for

filing an

award or for

an order for

filling an

agreement.

When presented to any other
Court

Fifty-five
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).

Sixteen rupees and fifty paise.

20. Every petition under the Indian Divorce Act, 1869 (Act IV of 1869) except petitions under S. 44 of the same Act, and every memorandu-

Twenty-two rupees

m of appeal
under S. 55
of the same
Act.

21. Plaint or
memorandu
m of appeal
under the
Parsi
Marriage and
Divorce Act,
1895 (Act XV
of 1865)

Twenty-two
rupees.

COMMENTS

Preamble.

The Court-Fees Act, 1870 purported to effect a complete re-arrangement of the provision of the existing law on this subject, and a similar classification of instruments chargeable with Court-Fees to that which obtain in General Stamp Act, having been adopted and the rules for determining the value of the subject-matter of certain suits being transferred from Schedule to the body

of the Act. This principal Act was amended from time to time in its application to Assam, as follows:

- (1) Assam Court-Fees (Amendment) Act, 1922 (Act II).
- (2) Assam Court-Fees (Amendment) Act, 1922 (Act IV).
- (3) Assam Court-Fees (Amendment) Act, 1932 (Act III).
- (4) Assam Court-Fees (Amendment) Act, 1936 (Act XIV).
- (5) Assam Court-Fees (Amendment) Act, 1947 (Act XVII).
- (6) Assam Court-Fees (Amendment) Act, 1950 (Act XVIII).
- (7) Assam Court-Fees (Amendment) Act, 1954 (Act XXVII).
- (8) Assam Court-Fees (Amendment) Act, 1955 (Act XXII).
- (9) Assam Court-Fees (Amendment) Act, 1958 (Act III).
- (10) Assam Court-Fees (Second Amendment) Act, 1958 (Act XIX).
- (11) Assam Court-Fees (Amendment) Act, 1960 (Act XII).
- (12) Assam Court-Fees (Amendment) Act, 1963 (Act VIII).

(13) The Court-Fees (Assam Amendment) Act, 1972 (Act XXVII).

This Act as in force in Assam has been extended to Manipur and Tripura by G.S. R. Nos. 1119 and 1120, dated 29th June, 1963.

Amendment of the Court-Fees Act, 1870

- A.** By virtue of Assam Act 3 of 1932, in Cl. (a) of para (v) of s.7 of the principal Act, the word “ten” has been substituted by the word “twenty”.
- B.** After S.7 of the principal Act, the following have been inserted, by Assam Act 18 of 1947:

“7-A. 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.

7-B. Investigation to ascertain proper valuation.

- (1) For the purpose of an inquiry under S. 7-A, the court may depute or issue a commission to any inquiry under S. 7-A, 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 cost 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.

7-C. Power of persons making inquiry under Ss. 7-A and 7-B.

- (1) The court, when making an inquiry under S. 7-B shall have, respectively for the purpose 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:

- (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 commission for the examination of witnesses.
- (2) An inquiry or investigation referred to in sub-S. (1) shall be deemed to be a judicial proceedings within the meaning of Ss. 193 and 228 of the Indian Penal Code (Act XLV of 1860).

7-D. Costs of inquiry as to valuation mad refund of excess fee.

If in the result of an inquiry under S. 7-A the court finds that the subject-matter of the suit has been under-valued, the court may order the party responsible for the under-valuation 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 under-valued, 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 fees has been paid shall refund the excess amount so paid.”

- C.** By virtue of Assam Act 3 of 1932, for Cl. (ii) of S. 10 of the principal Act, the following clause was substituted, viz.:

“(1) In such case-

- (a) the suit shall be stayed until additional fee is paid and if additional fee is not paid within such time as the Court shall fix, the suit shall be dismissed; and
- (b) whether the additional fee is paid- the Court may, if it is of opinion that the estimation has been grossly insufficient, further order that the expenses of the commission, or such portion thereof as the Court may think reasonable, be paid by party in default to the Government, and the order so made shall have the force and effect of a decree passed by the Court.”

- D.** By virtue of Assam Act 27 of 1962, in S.19 of the principal Act, for the words “a fee of eight annas”, the words “a fee of one rupee” were substituted.

- E.** By virtue of Assam Act VIII of 1950, in item (viii) of S.19 of the Act, for the words “one thousand rupees” the words “two thousand rupees” were substituted, and item (ix) was omitted.
- F.** By virtue of Assam Act 14 of 1936 and Act 27 of 1963, after S. 19-G, the following new section has been inserted as S. 19-GG.

“19-GG. Probate and letters of administration inoperative in certain cases.”

Notwithstanding anything contained in this or any other Act. No probate granted or letters of administration heretofore or hereafter granted by any court outside the limits of the State of Assam shall operate to confer upon the grantee any title to immovable property in Assam of which he did not obtain possession prior to the 1st January, 1937, unless he holds a certificate from the Chief Controlling Revenue Authority of Assam that he has paid the Court-fee due on such probate or letters of administration in respect of the full value of such property.”

G. Article 11 has been substituted as follows by Assam Act 8 of 1950 (Act 27 of 1962):

“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. Two per centum.

and

when such amount or value exceeds ten thousand rupees, on the portion of such amount or value which is in excess of ten thousand rupees, up to fifty thousand rupees. Three per centum.

and

when such amount or value exceeds fifty thousand rupees, on the portion of such amount or value which is in excess of fifty thousand rupees, up to a lakh of rupees. Four per centum

and

when such amount or value exceeds a lakh of rupees on the portion of such amount or value which is in excess of a lakh of rupees up to two lakhs and fifty thousand rupees Five per centum

and

when such amount or value exceeds two lakhs and fifty thousand rupees, on the portion of such amount or value which is in excess of two lakhs and fifty thousand rupees up to three lakhs of rupees. Five- and -a -half per centum

and

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 Six per centum

and

when such amount or value exceeds four lakhs of rupees, on the portion of such portion of such amount or value which is in excess of four lakhs of rupees up to four lakhs of rupees. Six-and- a half per centum

and

when such amount or value exceeds five lakh of rupees, on the portion of such amount or value which is in excess of five lakhs of rupees. Seven per centum.”

H. By virtue of Assam Act, VIII of 1950 and Act 27 of 1962, for Act 12, the following shall be substituted:

“12	Certificate	When the amount	Two per centum on
	under the Indian	or value of any	the first thousand
	Succession Act,	debt or security	rupees.
1925		specified in the	

Certificate under S. 374 of the Act exceeds one thousand rupees

Three per centum on the next forty thousand rupees

and

Four per centum on the next fifty thousand rupees.

When the aggregate amount or value of any debt or securities specified in the certificate has been extended under S. 376 of the Act exceeds one thousand rupees.

Five per centum on the next fifty thousand rupees.

Six per centum on the next one lakh of rupees

Six And half per centum on the next one lakh of rupees

and

Seven per centum on the remainder of such amount, or value.

In respect of such portion of the aggregate amount or value as consists of the amount or value of debts or securities so specified, the fee herein before provided in that behalf in this articles

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 one lakh of 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

Ten And 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 has been extended.

Note.

(1) The amount of debt is its amount including interest on the day on which the inclusion of the debts in the certificate is applied for as 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 on which the inclusion of the security in the certificate is applied for so far as such value can be ascertained.”

Amendment of S.2.

Article 1 of Schedule I of the Principal Act was amended by Assam Act III of 1958 And Act 27 of 1962 and finally by the present amendment Act, And the proper fee prescribed have been gradually increased.

Article 6 has been amended from time to time by Assam Act VIII of 1963 And Act 27 of 1962 and finally by the present Act, whereby the fees payable have been gradually increased.

Article 7, 8 And 9 have also been amended by Assam Acts 8 of 1963, 27 of 1962, and finally by the present amending Act.

Amendment of Schedule I.

This Schedule has been lastly amended by the present amendment Ac. There were earlier amendments by virtue of Assam Act III of 1958 And Act 27 of 1962.

Amendment of Schedule II.

Schedule II of the Court-Fee Act, 1870 has been substituted lastly by the Assam Act XXVII of 1972. There were earlier amendments by Assam Act 8 of 1963 And 27 of 1962. The fees prescribed have been increased from time to time.

Application of the Court-Fees Act, 1870 in Manipur And Tripura.

The Court Fees Act, 1870, as in force in the State of Assam has been extended to Manipur And Tripura by G. S. R. Nos. 1119 And 1120, dated 29-6-1963.
