

GOVERNMENT OF GOA

Department of Law
Legal Affairs Division

Notification

7/19/2024-LA-155

The Goa Court-Fees Act, 2024 (Goa Act 15 of 2024) which has been passed by the Legislative Assembly of Goa on 31-07-2024 and assented to by the Governor of Goa on 27-08-2024, is hereby published for the general information of the public.

Dnyaneshwar Raut Dessai, Joint Secretary
(Law)

Porvorim, 2nd September, 2024.

The Goa Court-Fees Act, 2024

(Goa Act No. 15 of 2024) [27-08-2024]

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to consolidate and amend the law relating to fees taken in the courts and public offices and fees taken in respect of certain matters in the State of Goa, other than fees falling under entries 77 and 96 of List I in the Seventh Schedule to the Constitution of India.

BE it enacted by the Legislative Assembly of Goa in the Seventy-fifth Year of the Republic of India as follows:—

CHAPTER I

Preliminary

1. *Short title, extent, commencement and application.*— (1) This Act may be called the Goa Court-Fees Act, 2024.

(2) It shall extend to the whole of the State of Goa.

(3) It shall come into force on such date as the Government may, by notification in the Official Gazette, appoint.

(4) 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.

(5) In the absence of any specific provision to the contrary, nothing in this Act shall affect any special law now in force relating to fees taken in the courts and public offices.

2. *Definitions.*— In this Act, unless the context otherwise requires,—

(a) “Application” shall have the same meaning as assigned to it in the context of its used in the body and schedule of this Act;

(b) “Appeal” shall have the same meaning as assigned to it in the context of its used in the body and schedule of this Act;

(c) “Chief Controlling Revenue Authority” means such officer as the Government may, by notification in the Official Gazette, appoint in this behalf for the whole or any part of the State of Goa;

(d) “Collector” includes any officer authorised by the Chief Controlling Revenue Authority to perform the functions of a Collector under this Act;

(e) “Government” means the Government of Goa;

(f) “High Court” means the High Court of Bombay at Goa;

(g) “Plaint” includes set-off, counter

claim, cross objection, etc., and shall have the same meaning as assigned to it in the context of its used in the body and schedule of this Act, respectively;

(h) "Petition" shall have the same meaning as assigned to it in the context of its used in the body and schedule of this Act;

(i) "prescribed" means prescribed by rules made under this Act;

(j) "Schedule" means Schedule I, Schedule II and Schedule III appended hereto;

CHAPTER II

Fees in the High Court

3. *Levy of fees in High Court.*— The fees payable for the time being to the clerks and officers (other than the sheriffs and attorneys) of the High Court; or chargeable in that Court under article 10 of Schedule I and articles 9, 12 and 17 of Schedule II hereto, shall be as per the provisions of this Act.

4. *Fees on documents filed, etc. in High Court in its extraordinary jurisdiction.*— No document of any of the kinds specified in schedules hereto, as chargeable with fees,

shall be filed, exhibited or recorded in, or shall be received or furnished by the High Court in any case coming before such Court in the exercise of its extraordinary original civil jurisdiction or in the exercise of its extraordinary original criminal jurisdiction or in the exercise of its jurisdiction as regards appeals from the judgments (other than judgments passed in the exercise of the ordinary original civil jurisdiction of the Court) of one or more Judges of the said Court, or of a Division Court or in the exercise of its jurisdiction as regards appeals from the Courts subject to its superintendence or in the exercise of its jurisdiction as a Court of reference or revision unless in respect of such document there shall be paid a fee of an amount not less than that indicated by either of the schedules hereto as the proper fee for such document.

5. *Procedure in case of difference as to necessity or amount of fee.*— (1) When any difference arises between the officer whose duty it is to see that any fee is paid under this Chapter and any suitor, petitioner, appellant, applicant or attorney, 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, except when the question is, in his opinion, one of general importance, in which case he shall refer it to the final decision of the Chief Justice of such High Court, or of such Judge of the High Court as the Chief Justice shall appoint either generally or specially in this behalf.

(2) The Chief Justice of the High Court shall declare who shall be taxing-officer for the purpose of sub-section (1).

CHAPTER III

Fees in other Courts and in Public Offices

6. *Fees on documents filed, etc., in Courts or in public offices.*— Except in the Courts hereinbefore mentioned, no document of any of the kinds specified as chargeable with fees in the Schedules shall be filed, exhibited or recorded in any Court of Justice, or shall be

received or furnished by any public officer, unless in respect of such document there has been paid a fee of an amount not less than that indicated in either of the said Schedules as the proper fee for such document.

7. *Computation of fees payable in certain suits.*— The amount of fee payable in the suits specified herein shall be computed,—

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

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

(iii) *for other movable property having a market-value.*— 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;

(iv) In suits —

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

(b) *to enforce a right to share in joint family property.*— to enforce the right to share in any property on the ground that it is joint family property,

(c) *for a declaratory decree and consequential relief.*— to obtain a declaratory decree or order, where consequential relief is prayed,

(d) *for an injunction.*— to obtain an injunction,

(e) *for easements.*— for a right to some benefit (not herein otherwise provided for) to arise out of land, and

(f) *for accounts.*— for accounts,

according to the amount at which the relief sought is valued in the plaint or memorandum of appeal:

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

(v) *for possession of land, houses and gardens.*— In suits for the possession of land, houses and gardens, according to the value of the subject-matter; and such value shall be deemed to be, where the subject matter is land, and,—

(a) where the land forms an entire estate, or a definite share of an estate, paying annual revenue to Government, or forms part of such an estate and is recorded in the Collector's register as separately assessed with such revenue and such revenue is permanently settled, ten times the revenue so payable;

(b) where the land forms an entire estate, or a definite share of an estate, paying annual revenue to Government, or forms part of such estate and is recorded as aforesaid and such revenue is settled, but not permanently, five times the revenue so payable;

(c) where the land pays no such revenue, or has been partially exempted from such payment, or is charged with any fixed payment in lieu of such revenue, and net profits have arisen from the land during the year next before the date of presenting the plaint, fifteen times such net profits but where no such net profits have arisen therefrom, the amount at which the Court shall estimate the land with reference to the value of similar land in the neighbourhood;

(d) where the land forms part of an estate paying revenue to Government, but is not a definite share of such estate and is not separately assessed as above-mentioned, the market value of the land;

(e) *for houses and gardens.*— Where the subject-matter is a house or garden, according to the market value of the house or garden;

(vi) *to enforce a right of pre-emption.*— In suits to enforce a right of pre-emption, according to the value (computed in accordance with clause (v) of this section) of the land, house or garden in respect of which the right is claimed;

(vii) *for interest of assignee of land revenue.*— In suits for the interest of an assignee of land revenue, fifteen times his net profits as such for the year next before the date of presenting the plaint;

(viii) *to set aside an attachment.*— In suits to set aside an attachment of land or of an interest in land or revenue, according to the amount for which the land or interest was attached:

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

(ix) *to redeem.*— In suits against a mortgagee for the recovery of the property mortgaged;

(x) *to foreclose.*— and in suits by a mortgagee to foreclose the mortgage, or where the mortgage is made by conditional sale, to have the sale declared absolute, according to the principal money expressed to be secured by the instrument of mortgage;

(xi) *for specific performance.*— In suits for specific performance,

(a) of a contract of sale, according to the amount of the consideration;

(b) of a contract of mortgage, according to the amount agreed to be secured;

(c) of a contract of lease, according to the aggregate amount of the fine or premium (if any) and of the rent agreed to be paid during the first year of the term;

(d) of an award, according to the amount or value of the property in dispute;

(xii) *between landlord and tenant.*— In the following suits between landlord and tenant:—

(a) for the delivery by a tenant of the counterpart of a lease,

(b) to enhance the rent of a tenant having a right of occupancy,

(c) for the delivery by a landlord of a lease,

(d) for the recovery of immovable property from a tenant, including a tenant holding over after the determination of a tenancy,

(e) to contest a notice of ejectment,

(f) to recover the occupancy of immovable property from which a tenant has been illegally ejected by the landlord, and

(g) for abatement of rent,

according to the amount of the rent of the immovable property to which the suit refers, payable for the year next before the date of presenting the plaint.

8. *Fee on memorandum of appeal against order relating to compensation.*— (1) The amount of fee payable under this Act on a memorandum of appeal against an order relating to compensation under any Act for the time being in force for the acquisition of land for public purposes, shall be computed according to the difference between the amount awarded and the amount claimed or challenged by the appellant:

Provided that, where the Government is an acquiring body, it shall not be liable for payment of fee in such appeals.

Explanation.— For the purposes of this sub-section, “amount” means the amount in dispute and it shall not include the amount of statutory benefits.

(2) The amount of fee payable under this Act on a memorandum of appeal against an award of a Claims Tribunal preferred under section 173 of the Motor Vehicles Act, 1988 (Central Act 59 of 1988), shall be computed as follows:—

(i) if such appeal is preferred by the insurer or owner of the motor vehicle, the full *ad valorem* fee leviable on the amount at which the relief is valued in the memorandum of appeal according to the scale specified under article 1 of Schedule I hereto;

(ii) if such appeal is preferred by any other person, one-half of the *ad valorem* fee leviable on the amount at which the relief is valued in the memorandum of appeal according to the said scale:

Provided that if such person succeeds in the appeal, he shall be liable to make good the deficit, if any, between the full *ad valorem* fee payable on the relief awarded in the appeal according to the said scale and the fee already paid by him; and the amount of such deficit shall, without prejudice to any other mode of recovery, be recoverable as an arrear of land revenue.

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

10. *Procedure where net profits or market-value wrongly estimated.*— (1) If in the result of any such investigation, the Court decides that the net profits or market-value have or has been wrongly estimated, the Court, if the estimation has been excessive, may in its discretion refund the excess paid as such fee: but, if the estimation has been insufficient, the Court shall require the plaintiff to pay so much

additional fee as would have been payable had the said market-value or net profits been rightly estimated.

(2) In such case the suit shall be stayed until the additional fee is paid. If the additional fee is not paid within such time as the Court shall fix, the suit shall be dismissed.

11. *Procedure in suits for mesne profits or account when amount decreed exceeds amount claimed.*— (1) In suits for mesne profits or for immovable property and mesne profits, or for an account, if the profits or amount decreed are or is in excess of the profits claimed or the amount at which the plaintiff valued the relief sought, the decree shall not be executed until the difference between the fee actually paid and the fee which would have been payable had the suit comprised the whole of the profits or amount so decreed shall have been paid to the proper officer.

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

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

Provided that whenever any such suit comes before a Court of appeal, reference or revision, if such Court considers that the said question has been wrongly decided to the detriment of the revenue, it shall require the party by whom such fee has been paid to pay so much additional fee as would have been

payable had the question been rightly decided, and the provisions of sub-section (2) of Section 10, shall apply.

13. *Refund in cases of remand.*— (1) Where a plaint or memorandum of appeal which has been rejected by the lower Court is ordered to be received, or where a suit is remanded in appeal for a fresh decision by the lower Court, the Court making the order or remanding the appeal shall, where the whole decree is reversed and the suit is remanded, and may in other cases direct the refund to the appellant of the full amount of fee paid on the memorandum of appeal, and, if on second appeal the case is remanded to the trial Court, also on the memorandum of appeal in the first appellate Court.

(2) Where an appeal is remanded in second appeal for a fresh decision by the lower appellate Court, the High Court when remanding the appeal may direct the refund to the appellant of the full amount of fee paid on the memorandum of second appeal.

(3) Notwithstanding anything contained in sub-sections (1) and (2) if the order of remand does not cover the whole of the subject matter of the suit, the refund shall not extend to more than so much of the fee as would have been originally payable on that part of the subject matter in respect of which the suit has been remanded:

Provided that no refund shall be ordered if the remand was occasioned by the fault of the person who would otherwise be entitled to a refund.

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

15. *Refund where Court reverses or modifies its former decision on ground of mistake.*— Where an application for a review of judgment is admitted, and where, on the rehearing, the Court reverses or modifies its former decision on the ground of mistake in law or fact, the applicant shall be entitled to a certificate from the Court authorising him to receive back from the Collector or by way of e-payment, in the manner as prescribed, so much of the fee paid on the application as exceeds the fee payable on any other application to such Court under clause (b) and (c) of article 1 of Schedule II hereto:

Provided that this section shall not entitle the applicant to such certificate where the reversal or modification is due, wholly or in part, to fresh evidence which might have been produced at the original hearing.

16. *Refund of Fee.*— Where the Court refers the parties to a suit to any one of the mode of settlement of dispute referred to in section 89 of the Code of Civil Procedure, 1908 (Act 5 of 1908) and the matter is settled by one of the modes provided under section 89 of the Code of Civil Procedure, 1908 (Act 5 of 1908), the plaintiff shall be entitled to a certificate from the Court authorising him to receive back from the Collector or by way of e-payment, in the manner as prescribed, the full amount of the fee paid in respect of such plaint.

17. *Refund in cases of delay in presentation of plaint, etc.*— (1) Where a plaint or memorandum of appeal is rejected on the ground of delay in its presentation or where the fee paid on a plaint or memorandum of appeal is deficient and the deficiency is not made good within the time allowed by law or granted by the Court, or the delay in payment of the deficit fee is not condoned and the plaint or memorandum of appeal is consequently rejected, the Court shall direct the refund to the plaintiff or the appellant, of the fee paid on the plaint or memorandum of appeal which has been rejected.

(2) Where a memorandum of appeal is rejected on the ground that it was not presented within the time allowed by the law

of limitation, one-half of the fee shall be refunded.

18. *Refund on settlement before hearing.*— Wherever by agreement of parties,—

(i) any suit is dismissed as settled out of Court before any evidence has been recorded on the merits of the claim; or

(ii) any suit is compromised ending in a compromise decree before any evidence has been recorded on the merits of the claim; or

(iii) any appeal is disposed of before the commencement of hearing of such appeal,

half the amount of all fees paid in respect of the claim or claims in the suit or appeal shall be ordered by the Court to be refunded to the parties by whom the same have been respectively paid.

Explanation (1): The expression “merits of the claim” refers to all matters which arise for determination in the suit not being matters relating to the frame of the suit, misjoinder of parties and cause of action, the jurisdiction of the court to entertain or try the suit or the fee payable, but includes matters arising on pleas of res-judicata, limitation and the like.

Explanation (2): The expression “hearing of the appeal” includes the “vista” of a case filed in the appellate court.

19. *Refund of fee paid by mistake or inadvertence.*— Any fee paid by mistake or inadvertence shall be ordered to be refunded.

20. *Procedure for obtaining refund.*— When a person becomes entitled to a refund of court fees, the court shall grant a certificate authorising him to receive back from the Collector or by way of e-payment, in the manner as prescribed, the amount specified therein, calculated according to the provisions of this Act.

21. *Multifarious suits.*— Where a suit embraces two or more distinct subjects, the plaint or memorandum of appeal shall be chargeable with the aggregate amount of the

fees to which the plaints or memoranda of appeal in suits embracing separately each of such subjects would be liable under this Act:

Provided that nothing in this section shall be deemed to affect the power conferred by section 9 of the Code of Civil Procedure, 1908 (Act 5 of 1908).

22. *Written examinations of complainants.*— When the first or only examination of a person who complains of the offence of wrongful confinement, or of wrongful restraint, or of any offence other than an offence for which police-officers may arrest without a warrant, and who has not already presented a petition on which a fee has been levied under this Act, is reduced to writing under the provisions of the Bharatiya Nagrik Suraksha Sanhita (Central Act No. 46 of 2023), the complainant shall pay a fee of ten rupees, unless the Court thinks fit to remit such payment.

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

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

(ii) Application for certified copies of documents or of any other purpose in the course of a criminal proceeding presented by or on behalf of the Government to a criminal Court.

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

(iv) Application or petition to a Collector or other officer making a settlement of land-revenue, or to a Board of Revenue, or a Commissioner of Revenue, relating to matters connected with the assessment of land or the ascertainment of rights thereto or interests therein, if presented, previous to the final confirmation of such settlement.

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

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

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

(viii) Written authority to an agent to distrain.

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

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

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

(xii) Complaint of a public servant as defined in the Bharatiya Nyaya Sanhita, 2023 (Central Act No. 45 of 2023), a municipal officer, or an officer or servant of a Railway Company.

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

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

CHAPTER IV

Probates, Letters of Administration and Certificates of Administration

24. *Relief where too high a court-fee has been paid.*— Where any person on applying for the probate of a will or letters of administration has estimated the property of the deceased to be of greater value than the same has afterwards

proved to be, and has consequently paid too high a court-fee thereon, if, within six months after the true value of the property has been ascertained, such person produces the probate or letters to the Chief Controlling Revenue Authority for the local area in which the probate or letters has or have been granted, and delivers to such Authority a particular inventory and valuation of the property of the deceased, verified by affidavit or affirmation, and if such Authority is satisfied that a greater fee was paid on the probate or letters than the law required, the said Authority may,—

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

(b) substitute another stamp for denoting the court-fee which should have been paid thereon; and

(c) make an allowance for the difference between them as in the case of spoiled stamps, or repay the same in money, at his discretion.

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

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

claim as may appear to be reasonable under the circumstances.

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

(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. *Probates declared valid as to trust-property though not covered by court-fee.*— The probate of the will or the letters of administration of the effects of any person deceased heretofore or hereafter granted shall be deemed valid and available by his executors or administrators for recovering, transferring or assigning, any 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.

28. *Provision for case where too low a court-fee has been paid on probates, etc.*— Where any person on applying for probate or letters of administration has 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 Chief Controlling Revenue Authority for the local area in which the probate or letters has or have been granted may, on the value of the estate of the deceased being verified by affidavit or affirmation, cause the probate or

letters of administration to be duly stamped on payment of the full court-fee which ought to have been originally paid thereon in respect of such value and of the further penalty, if the probate or letters is or are produced within one year from the date of 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 of administration:

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 of administration, and if the said Authority is satisfied that such fee was paid in consequence of a mistake or of its not being known at the time that some particular part of the estate belonged to the deceased, and without any intention of fraud or to delay the payment of the proper court-fee, the said Authority may remit the said penalty, and cause the probate or letters of administration 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. *Administrator to give proper security before letters stamped under section 28.*— In case of letters of administration on which too low a court-fee has been paid at first, the said Authority shall not cause the same to be duly stamped in manner aforesaid until the administrator has given such security to the Court by which the letters of administration have been granted as ought by law to have been given on the granting thereof in case the full value of the estate of the deceased had been then ascertained.

30. *Executors, etc., not paying full court-fee on probates, etc., within six months after discovery of under-payment.*— Where too low a court-fee has been paid on any probate or letters of administration in consequence of any mistake, or of its not being known at the time that some particular part of the estate belonged to the deceased, if any executor or administrator acting under such probate or letters of administration 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 of administration, he shall forfeit the sum of one thousand rupees and also a further sum at the rate of ten percent on the amount of the sum wanting to make up the proper court-fee.

31. *Notice of applications for probate or letters of administration to be given to Revenue-authorities and procedure thereon.*—

(1) Where an application for probate or letters of administration is made to any Court other than the 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 Chief Controlling Revenue Authority.

(3) The Collector within the local limits of whose revenue-jurisdiction the property of the deceased or any part thereof is, may at any time inspect or cause to be inspected, and take or cause to be taken copies of, the record of any case in which application for probate or letters of administration has been made; and if, on such inspection or otherwise, he is of opinion that the petitioner has underestimated the value of the property of the deceased, the Collector may, if he thinks fit, require the attendance of the petitioner (either in person or by agent) and take evidence and inquire into the matter in such manner as he may think fit, and, if he is still of opinion that the value of the property has been 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 277 of the Indian Succession Act, 1865 (10 of 1865), or as the case may be, by section 98 of the Probate and Administration Act, 1881 (5 of 1881).

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

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

(8) The Government may make rules for the purposes of sub-section (3).

32. *Payment of court fees in respect of probates and letters of administration.*— (1) No order entitling the petitioner to the grant of probate or letters of administration shall be made upon an application for such grant until the petitioner has filed in the Court a valuation of the property in the form set forth in Schedule III, and the Court is satisfied that the fee specified in article 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 report made by the Collector under sub-section (3) of section 31.

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

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

34. *Sections 6 and 44 not to apply to probates or letters of administration.*— Nothing in section 6 or section 44 shall apply to probates or letters of administration.

CHAPTER V

Process-Fees

35. *Rules as to cost of processes.*— (1) The High Court shall make rules as to the following matters, namely:—

(i) the fees chargeable for serving and executing processes issued by such court in its appellate jurisdiction, and by the other Civil and Revenue Courts established within the local limits of such jurisdiction;

(ii) the fees chargeable for serving and executing processes issued by the Criminal Courts, established within such limits in the case of offences other than offences for which police officers may arrest without a warrant; and

(iii) the remuneration of the peons and all other persons employed by leave of a Court in the service or execution of processes.

(2) The High Court may from time to time amend the rules so made.

36. *Confirmation and publication of rules.*— (1) All such rules and amendments shall, after being confirmed by the Government, be published in the Official Gazette, and shall thereupon have the force of law.

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

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

38. *Number of peons in district and subordinate Courts.*— Subject to the rules to be made by the High Court and approved by the Government, every District Judge, the Principal Judge and every Magistrate of a District shall fix, and may from time to time alter, the number of peons or persons necessary to be employed for the service and execution of processes issued out of his Court, and each of the Courts subordinate thereto.

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

CHAPTER VI

Of the Mode of Levying Fees

40. *Rate of fee in force on date of presentation of document to be applicable.*— All fees shall be charged and collected under this Act at the rate in force on the date on which the document chargeable to court-fees is or was presented.

41. *Collection of fees by stamps or e-payment.*— All fees chargeable under this Act shall be collected by stamps or e-payment.

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

43. *Rules for supply, number, renewal and keeping accounts of stamps.*— (1) The Government may, from time to time, make rules for regulating,—

(a) the supply of stamps to be used under this Act;

(b) the number of stamps to be used for denoting any fee chargeable under this Act;

(c) the renewal of damaged or spoiled stamps;

(d) the keeping accounts of all stamps used under this Act; and

(e) the manner of payment of court-fee and refund thereof by e-payment:

Provided that, in the case of stamps used under section 3 in a High Court, such rules shall be made, with the concurrence of the Chief Justice of the High Court.

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

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

Provided that where 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 a 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.

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

46. *Cancellation of stamp.*— (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:

Provided that, where court-fee is paid by e-payment, the officer competent to cancel stamp shall verify the genuineness of the payment and after satisfying himself that the court-fee is paid, shall lock the entry in the computer and make an endorsement under his signature on the document that the court-fee is paid and the entry is locked.

CHAPTER VII

Miscellaneous

47. *Repayment of fee in certain circumstances.*— (1) When any suit in a Court or any proceeding instituted by presenting a petition to a Court is settled by agreement of parties before any evidence is recorded, or any appeal or cross objection is settled by agreement of parties before it is called on for effective hearing by the Court, half the amount of the fee paid by the plaintiff, petitioner, appellant, or respondent on the plaint, petition, appeal or cross objection, as the case may be, shall be repaid to him by the Court:

Provided that, no such fee shall be repaid if the amount of fee paid does not exceed one hundred rupees or the claim for repayment is not made within one year from the date on which the suit, proceeding, appeal or cross objection was settled by agreement.

(2) The Government may, from time to time, by order, provide for repayment to the plaintiffs, petitioners, complainants under section 138 of the Negotiable Instruments Act, 1881 (Act No. 26 of 1881) appellants or respondents of any part of the fee paid by them on plaints, petitions, complaints appeals or cross objections, in suits, complaints under section 138 of the Negotiable Instruments Act, 1881 (Act No. 26 of 1881), proceedings or appeals disposed of under such circumstances

and subject to such conditions as may be specified in the order.

Explanation.— For the purpose of this section, effective hearing shall exclude the dates when the appeal is merely adjourned without being heard or argued.

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

49. *Sale of stamps.*— (1) The Government may from time to time make rules for regulating the sale of stamps or e-payment 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 rules made under this section, and any person not so appointed who sells or offers for sale only stamp, shall, on conviction, be punished with imprisonment for a term which may extend to three years or with fine which may extend to five thousand rupees or with both.

50. *Power to reduce or remit fees.*— The Government may, from time to time, by notification in the Official Gazette, reduce or remit, in the whole or in any part of the State, all or any of the fees mentioned in the Schedules hereto and may in like manner cancel or vary such order.

51. *Saving of fees to certain officers of High Courts.*— Nothing in Chapters II and VII of this Act applies to the fees which any officer of the High Court is allowed to receive in addition to a fixed salary.

52. *Saving as to stamp duties.*— Nothing in this Act shall be deemed to affect the stamp duties chargeable under any other law for the time being in force relating to stamp duties.

Explanation.— The Stamp duty shall have the same meaning as provided under the Indian Stamp Act, 1899 (2 of 1899).

53. *Power to make Rules.*— (1) The Government may, by notification in the Official Gazette, make rules to carry out the purposes of this Act.

(2) All rules made by the Government under this Act shall be laid before House of the State Legislature as soon as may be after they are made and shall be subject to such modifications as the State Legislature may make during the session in which they are so laid or the session immediately following.

54. *Repeal and savings.*— The Court Fees Act, 1870 (Central Act 7 of 1870) in its application to the State of Goa, is hereby repealed:

Provided that, such repeal shall not affect the previous operation of any of the laws so repealed and anything done or any action taken (including any appointment, notification, order, rule, form, application, reference, notice, report or certificate made or issued) under any such law shall, in so far as it is not inconsistent with the provisions of this Act, be deemed to have been done or taken under the corresponding provision of this Act and shall continue to be in force accordingly, unless and until superseded by anything done or any action taken under this Act:

“SCHEDULE I”

Ad valorem Fees

Article number		Proper fee
(1)	(2)	(3)
	When the amount or value of the subject-matter in dispute does not exceed one thousand rupees.	Two hundred rupees
	When such amount or value exceeds one thousand rupees, for every one hundred rupees, or part thereof, in excess of one thousand rupees, upto five thousand rupees.	Twelve rupees
	When such amount or value exceeds five thousand rupees, for every hundred rupees, or part thereof, in excess, of five thousand rupees, upto ten thousand rupees.	Fifteen rupees
1.	Plaint, written statement pleading a set-off or counter-claim or memorandum of appeal (not otherwise provided for in this Act) or of cross-objection presented to any Civil or Revenue Court except those mentioned in section 3.	Seventy five rupees
	When such amount or value exceeds ten thousand rupees, for every five hundred rupees, or part thereof, in excess of ten thousand rupees, upto twenty thousand rupees.	One hundred rupees
	When such amount or value exceeds twenty thousand rupees, for every one thousand rupees, or part thereof, in excess of twenty thousand rupees, upto thirty thousand rupees.	One hundred rupees
	When such amount or value exceed thirty thousand rupees, for every two thousand rupees, or part thereof, in excess of thirty thousand rupees, upto fifty thousand rupees.	One hundred and fifty rupees
	When such amount or value exceeds fifty thousand rupees, for every five thousand rupees, or part thereof, in excess of fifty thousand rupees, upto one lakh rupees.	Two hundred rupees
	When such amount or value exceeds one lakh rupees, for every ten thousand rupees, or part thereof, in excess of one lakh rupees, upto eleven lakh rupees.	One thousand and two hundred rupees
	When such amount or value exceeds eleven lakhs rupees, for every one lakh rupees, or part thereof, in excess of eleven lakhs rupees.	
	Provided that, the maximum fee leviable on such plaint or memorandum of appeal shall be three lakh rupees.	
2.	Plaint in a suit for possession under section 6 of the Specific Relief Act, 1963 (47 of 1963).	A fee of one half the amount prescribed in the scale under article 1 of this Schedule.
3.	Application to the Collector for reference to the Court under section 18 of the Land Acquisition	One half of fee on the difference between the amount claimed by the applicant and the

(1)	(2)	(3)
Act, 1894 (1 of 1894) or to the authority under section 64 of Right to Fair Compensation and Transparency in Land Acquisition, Rehabilitation and Resettlement Act, 2013 (Act 30 of 2013).		amount awarded by the Collector according to the scale under article 1 of this Schedule, subject to a minimum fee of fifty rupees.
4. Application for review of judgment, if presented on or after the ninetieth day from the date of the decree.		The fee leviable on the plaint or memorandum of appeal.
5. Application for review of judgment, if presented before the ninetieth day from the date of the decree.		One-half of the fee leviable on the plaint or memorandum of appeal.
6. Copy or translation of a judgment or order not being, or having the force of, a decree.	When such judgment or order is passed by any Civil Court, other than a High Court or by the Presiding Officer of any Revenue Court or Office, or by any other Judicial or Executive Authority, When such judgment or order is passed by a High Court.	Fifty rupees. One hundred rupees.
7. Copy of a decree or order having the force of a decree.	When such decree or order is made by any Civil Court other than a High Court, or by any Revenue Court When such decree or order is made by a District Court When such decree or order is made by a High Court.	One hundred rupees One hundred and fifty rupees. Two hundred rupees.
8. Copy of any document liable to stamp duty under the Indian Stamp Act, 1899 (2 of 1899), when left by any party to a suit or proceeding in place of the original withdrawn	(a) When the Stamp duty chargeable on the original does not exceed two hundred rupees. (b) In any other case.	The amount of the duty chargeable on the original. Five hundred rupees.
9. Copy of any revenue or judicial proceeding or order not otherwise provided for by this Act, or copy of any account, statement, report or the like, taken out of any Civil or Criminal or Revenue Court or office, or from the office of any chief officer charged with the executive administration of a Division.	For every three hundred and sixty words or fraction of three hundred and sixty words.	Ten rupees.

(1)	(2)	(3)
10. Probate of a will or letters of administration with or without will annexed	<p>When the amount or value of the property in respect of which the grant of probate or letters is made exceeds one thousand rupees, but does not exceed ten thousand rupees.</p> <p>When such amount or value exceeds ten thousand rupees, but does not exceed fifty thousand rupees.</p> <p>When such amount or value exceeds fifty thousand rupees, but does not exceed two lakh rupees.</p> <p>When such amount or value exceeds two lakh rupees, but does not exceed three lakh rupees.</p> <p>When such amount or value exceeds three lakh rupees:</p> <p>Provided that when, after the grant of a certificate under the Indian Succession Act, 1925 (Act 39 of 1925), or under any law for the time being in force, in respect of any property included in an estate, a grant of probate or letters of administration is made in respect of the same estate, the fee payable in respect of the latter grant shall be reduced by the amount of the fee paid in respect of the former grant.</p>	<p>Two and half per centum on such amount or value.</p> <p>Three and half per centum on such amount or value.</p> <p>Five per centum on such amount or value.</p> <p>Six per centum on such amount or value.</p> <p>Seven and half per centum on such amount or value, subject to the maximum of seventy-five thousand rupees:</p>
11. Certificate under the Indian Succession Act, 1925 (Act 39 of 1925).	In any case	<p>Two and half per centum on the amount or value of any debt or security specified in the certificate under Part X section 374 of the Act, and three and half per centum on the amount or value of any debt or security to which the certificate is extended under section 376 of the Act.</p>
<p><i>Note:</i> (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.</p>		
<p>(2) Whether or not any power with respect to a security specified in a certificate has been conferred under the Act, and, where such a power has been so conferred, whether the power is for the receiving of interest or dividends on, or for the negotiation or transfer of, the security, or for both purposes, the value of the security is its market-value on the day on which the inclusion of the security in the certificate is applied for, so far as such value can be ascertained.</p>		
12. An application or petition made by any assessee to the High Court under section 256 of the Income Tax Act, 1961 (43 of 1961).		<p>One half of ad valorem fee leviable on the amount in dispute namely, the difference between the amount of</p>

(1)	(2)	(3)
		tax actually assessed and the amount of tax admitted by the assessee as payable by him subject to minimum fee of one hundred twenty five rupees.
13. Application or petition containing complaint or charge of an offence under section 138 of the Negotiable Instruments Act, 1881 (Act No. 26 of 1881).	(A) When the amount of cheque does not exceed ten thousand rupees. (B) When the amount of cheque does exceed ten thousand rupees.	Two hundred rupees. Two hundred rupees for every ten thousand rupees or part thereof subject to the maximum of rupees one lakh fifty thousand.

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

When the amount or value of the subject matter exceeds	But does not exceed	Proper fee
(1)	(2)	(3)
Rs.	Rs.	Rs.
....	1,000	200
1,000	1,100	212
1,100	1,200	224
1,200	1,300	236
1,300	1,400	248
1,400	1,500	260
1,500	1,600	272
1,600	1,700	284
1,700	1,800	296
1,800	1,900	308
1,900	2,000	320
2,000	2,100	332
2,100	2,200	344
2,200	2,300	356
2,300	2,400	368
2,400	2,500	380
2,500	2,600	392

(1)	(2)	(3)
Rs.	Rs.	Rs.
2,600	2,700	404
2,700	2,800	416
2,800	2,900	428
2,900	3,000	440
3,000	3,100	452
3,100	3,200	464
3,200	3,300	476
3,300	3,400	488
3,400	3,500	500
3,500	3,600	512
3,600	3,700	524
3,700	3,800	536
3,800	3,900	548
3,900	4,000	560
4,000	4,100	572
4,100	4,200	584
4,200	4,300	596
4,300	4,400	608
4,400	4,500	620
4,500	4,600	632
4,600	4,700	644
4,700	4,800	656
4,800	4,900	668
4,900	5,000	680
5,000	5,100	695
5,100	5,200	710
5,200	5,300	725
5,300	5,400	740
5,400	5,500	755
5,500	5,600	770
5,600	5,700	785

(1)	(2)	(3)
Rs.	Rs.	Rs.
5,700	5,800	800
5,800	5,900	815
5,900	6,000	830
6,000	6,100	845
6,100	6,200	860
6,200	6,300	875
6,300	6,400	890
6,400	6,500	905
6,500	6,600	920
6,600	6,700	935
6,700	6,800	950
6,800	6,900	965
6,900	7,000	980
7,000	7,100	995
7,100	7,200	1,010
7,200	7,300	1,025
7,300	7,400	1,040
7,400	7,500	1,055
7,500	7,600	1,070
7,600	7,700	1,085
7,700	7,800	1,100
7,800	7,900	1,115
7,900	8,000	1,130
8,000	8,100	1,145
8,100	8,200	1,160
8,200	8,300	1,175
8,300	8,400	1,190
8,400	8,500	1,205
8,500	8,600	1,220
8,600	8,700	1,235
8,700	8,800	1,250

(1)	(2)	(3)
Rs.	Rs.	Rs.
8,800	8,900	1,265
8,900	9,000	1,280
9,000	9,100	1,295
9,100	9,200	1,310
9,200	9,300	1,325
9,300	9,400	1,340
9,400	9,500	1,355
9,500	9,600	1,370
9,600	9,700	1,385
9,700	9,800	1,400
9,800	9,900	1,415
9,900	10,000	1,430
10,000	10,500	1,505
10,500	11,000	1,580
11,000	11,500	1,655
11,500	12,000	1,730
12,000	12,500	1,805
12,500	13,000	1,880
13,000	13,500	1,955
13,500	14,000	2,030
14,000	14,500	2,105
14,500	15,000	2,180
15,000	15,500	2,255
15,500	16,000	2,330
16,000	16,500	2,405
16,500	17,000	2,480
17,000	17,500	2,555
17,500	18,000	2,630
18,000	18,500	2,705
18,500	19,000	2,780
19,000	19,500	2,855

(1)	(2)	(3)
Rs.	Rs.	Rs.
19,500	20,000	2,930
20,000	21,000	3,030
21,000	22,000	3,130
22,000	23,000	3,230
23,000	24,000	3,330
24,000	25,000	3,430
25,000	26,000	3,530
26,000	27,000	3,630
27,000	28,000	3,730
28,000	29,000	3,830
29,000	30,000	3,930
30,000	32,000	4,030
32,000	34,000	4,130
34,000	36,000	4,230
36,000	38,000	4,330
38,000	40,000	4,430
40,000	42,000	4,530
42,000	44,000	4,630
44,000	46,000	4,730
46,000	48,000	4,830
48,000	50,000	4,930
50,000	55,000	5,080
55,000	60,000	5,230
60,000	65,000	5,380
65,000	70,000	5,530
70,000	75,000	5,680
75,000	80,000	5,830
80,000	85,000	5,980
85,000	90,000	6,130
90,000	95,000	6,280
95,000	1,00,000	6,430

and the fee increases at the rate of rupees 200 for every rupees 10,000 or part thereof upto rupees 11,00,000 and over rupees 11,00,000 at the rate of rupees 1,200 for every rupees 1,00,000 or part thereof, upto a maximum fee of rupees 31,230, for example: —

Rs.	Rs.
1,00,000	6,430
2,00,000	8,430
3,00,000	10,430
4,00,000	12,430
5,00,000	14,430
6,00,000	16,430
7,00,000	18,430
8,00,000	20,430
9,00,000	22,430
10,00,000	24,430
11,00,000	26,430
12,00,000	27,630
13,00,000	28,830
14,00,000	30,030
15,00,000	31,230

“SCHEDULE II”

Fixed Fees

Article number	—	Proper fee
(1)	(2)	(3)
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 to exclusively to those dealings;	Five rupees.
	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;	Five rupees.
	or when presented to any Municipal Council/Commissioner 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.	Five rupees.

(1)	(2)	(3)
	or when presented to any Civil Court other than a principal Civil Court of original jurisdiction 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;	Five 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 judgement, decree or order passed by such Court, Board or Officer or of any other document on record in such Court or office.	Five rupees.
(b)	When containing a complaint or charge of any offence other than the offence under the Negotiable Instruments Act, 1881 (Act No. 26 of 1881);	Five rupees.
	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;	Five rupees.
	or to deposit in Court revenue or rent;	Five rupees.
	or for determination by a Court of the amount of compensation to be paid by landlord to his tenant.	Five rupees.
(c)	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 by this Act.	Thirty rupees.
(d)	When presented to any competent authority for the purpose of obtaining a certificate of domicile.	Twenty rupees.
(e)	When presented to the High Court,—	
	(i) for direction, order or writ under article 226 of the Constitution of India for the enforcement of any of the fundamental rights conferred by Part III of the Constitution of India or for the exercise of its jurisdiction under article 227 thereof.	Two hundred and fifty rupees.
	(ii) in any other case not otherwise provided for by this Act.	Three hundred rupees.

(1)	(2)	(3)
2. Application to any Civil Court that records may be called for from another Court.	When the Court grants the application and is of opinion that the transmission of such records involves the use of the post.	Fifty rupees. In addition to any fee levied on the application under clause (a), clause (b) or clause (d) of article 1 of this Schedule.
3. Application for leave to sue as a pauper	—do—	Five rupees.
4. Application for leave to appeal as a pauper.	(a) When presented to a District Court. (b) When presented to a Commissioner or a High Court.	Ten rupees. Twenty rupees.
5. Revision application when presented to the High Court under section 115 of the Code of Civil Procedure, 1908 (5 of 1908).		Twenty-five rupees.
6. Complaint or memorandum of appeal in a suit to obtain possession under the Goa Mamlatdar's Court Act, 1966 (Act 9 of 1966).		Twenty-five rupees.
7. Complaint or memorandum of appeal in a suit to establish or disprove a right of occupancy.		Twenty rupees.
8. Bail bond or other instrument of obligation given in pursuance of an order made by a Court or Magistrate under any section of the Bharatiya Nagrik Suraksha Sanhita (Central Act No. 46 of 2023) or the Code of Civil Procedure, 1908 (5 of 1908), and not otherwise provided for by this Act.		Fifty rupees.
9. Undertaking under section 49 of the Indian Divorce Act, 1869 (4 of 1869) or under any corresponding other law for time being in force.		Fifty rupees.

(1)	(2)	(3)
(ii) to alter or cancel any entry in a register of the names of proprietors of revenue-paying estates;		Five hundred rupees.
(iii) to obtain a declaratory decree where no consequential relief is prayed;		Five hundred rupees.
(iv) to set aside an award;		Five hundred rupees.
(v) to set aside an adoption;		Five hundred rupees.
(vi) every other suit where it is not possible to estimate at a money-value the subject-matter in dispute, and which is not otherwise provided for by this Act.		One thousand rupees.
16. Agreement in writing stating a question for the opinion of the Court under the Code of Civil Procedure, 1908 (5 of 1908).		Two hundred rupees.
17. Every petition under the Indian Divorce Act, 1869 (4 of 1869), except petitions under section 144 of the same Act, and every memorandum of appeal under section 55 of the same Act.		Five hundred rupees.
18. Appeal to High Court under section 260A of the Income-Tax Act, 1961 (Central Act 43 of 1961).		Ten thousand rupees.
19. Every Petition, proceeding or misc civil application under the Goa Succession, Special Notaries and Inventory Proceeding Act, 2012 (Goa Act 23 of 2016).		Five hundred rupees.

SCHEDULE III

(See section 32)

Form of valuation (to be used with such modifications, if any, as may be necessary)

IN THE COURT OF
RE-PROBATE of the Will

of and credits of (or Administration of the property), deceased

I, solemnly affirm
make oath

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

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

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

ANNEXURE A

Valuation of the Movable and Immovable Property of the Deceased

	Rs.
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).	
Immoveable property consisting of (State description, giving, in the case of houses the assessed value, if any, and the number of years' assessment the market-value is estimated at, and in the case of land, the area, the market-value and all rents that have accrued).
Leasehold property (If the deceased held any leases for years determinable, state the number of years' purchase the profit rents are estimated to be worth and the value of such, inserting separately arrears due at the date of death and all rents received or due since that date to the time of making the application).
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 out 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).	
Books-debts (other than bad).

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

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 :	_____

Secretariat,
Porvorim, Goa.
2nd September, 2024.

SANDIP JACQUES,
Secretary to the Government of Goa,
Law Department (Legal Affairs).
