

THE KERALA COURT FEES AND SUITS VALUATION
(AMENDMENT) BILL, 2002

[As passed by the Assembly]

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BILL

further to amend the Kerala Court Fees and Suits Valuation Act, 1959.

Preamble.—WHEREAS it is expedient further to amend the Kerala Court Fees and Suits Valuation Act, 1959 for the purposes hereinafter appearing;

BE it enacted in the Fifty-fourth year of the Republic of India as follows:—

1. *Short title and commencement.*—(1) This Act may be called the Kerala Court Fees and Suits Valuation (Amendment) Act, 2003.

(2) It shall be deemed to have come into force on the 26th day of October, 2002.

2. *Insertion of new section 52A.*—In the Kerala Court Fees and Suits Valuation Act, 1959 (10 of 1960) (hereinafter referred to as the principal Act), after section 52, the following section shall be inserted, namely:—

“52A. *Fee on Memorandum of Appeal against the order of Income Tax Appellate Tribunal or Wealth Tax Appellate Tribunal.*—Notwithstanding anything contained in section 52, the fee payable on a Memorandum of Appeal filed before the High Court against the order of Income Tax Appellate Tribunal or the Wealth Tax Appellate Tribunal, under the Income Tax Act, 1961 (Central Act 43 of 1961) or the Wealth Tax Act, 1957 (Central Act 27 of 1957), as the case may be, shall be at the rates specified in sub-item (C) of item (iii) of Article 3 of Schedule II.”

3. *Amendment of section 72.*—In section 72 of the principal Act, item (xxxix), and the entries relating thereto shall be omitted.

4. *Insertion of new section 73A.*—After section 73 of the principal Act, the following section shall be inserted, namely:—

“73A. *Special provision regarding suits, appeals, revision etc. filed by or on behalf of the Government before the Court.*—Notwithstanding anything contained in any other provisions of this Act, where a suit, appeal, revision, review or other pleadings or documents are filed or presented by or on behalf of the Government or its officers in their official capacity before any Court, no Court fee shall be chargeable in respect of such suit, appeal, revision, review or other pleadings or documents under the provisions of this Act.”.

5. *Amendment of section 81.*—For section 81 of the principal Act, the following section shall be substituted, namely:—

“81. *Deduction to be made.*—(1) Where allowance is made in this Act for damaged or spoiled stamps, the Collector may, on application of the person concerned, after satisfying about the genuineness of the damaged or spoiled stamps produced, arrange to give in lieu thereof, the same amount or value in stamps of the same or any other description, or if the applicant so desires, the same amount or value in money.

(2) Where the Court orders refund of fees to any person, the Court may, on the application of the person concerned, arrange for payment to him of the amount ordered to be refunded.

(3) Notwithstanding anything contained in sub-section (1) or sub-section (2), in all cases where payment thereunder is made in cash, a deduction shall be made of seven paise for each rupee or fraction thereof.

Provided that no such deduction shall be made where refund is claimed in respect of any fee paid in pursuance of an order of Court which has been varied or reversed in appeal.”.

6. *Amendment of section 83.*—In section 83 of the principal Act, in clause (a) of sub-section (1), between the words “High Court in its” and the words “appellate jurisdiction,” the words “original or” shall be inserted.

7. *Amendment of Schedule I.*—In Schedule I of the principal Act, in Article I,—

(a) for the words, “Two rupees” in column (3), against item (i) in column (2), the words, “Four rupees” shall be substituted;

(b) for the words, “Two rupees” in column (3), against item (ii) in column (2), the words, “Four rupees” shall be substituted;

(c) for the words, "Five rupees" in column (3), against item (iii) in column (2), the words, "Eight rupees" shall be substituted;

(d) for the words, "Seven rupees and fifty paise", in column (3), against item (iv) in column (2), the words, "Ten rupees" shall be substituted;

(e) for the words, "Five rupees" in column (3), against item (v) in column (2), the words, "Eight rupees" shall be substituted;

(f) for the words, "Fifty paise" in column (3), against item (vi), in column (2), the words, "One rupee" shall be substituted.

8. *Amendment of Schedule II.*—In Schedule II of the principal Act,—

(1) in Article 3,—

(a) for the words, "Five rupees" in column (3), against item (i) in column (2), the words, "Ten rupees" shall be substituted;

(b) in item (iii) in column (2),—

(1) in sub-item (A),—

(i) for the words, "Ten rupees" and "Five rupees" in column (3), against sub-clauses (a) and (b) of clause (1), the words, "Twenty five rupees" and "Ten rupees" shall, respectively, be substituted;

(ii) for the words, "Five rupees" in column (3), against clause (2), the words, "Ten rupees" shall be substituted;

(iii) for the words, "Ten rupees", "Ten rupees" and "One hundred rupees" in column (3), against sub-clauses (a), (b) and (c) of clause (2), the words, "Twenty five rupees", "Twenty five rupees", and "Two hundred rupees per appellant" shall, respectively, be substituted;

(iv) for the words, "One hundred rupees" in column (3), against clause (3), the words, "Two hundred and fifty rupees" shall be substituted;

(v) for the words, "Five rupees" in column (3), against clause (4), the words, "ten rupees" shall be substituted;

(2) in sub-item (B), for the words, "Two rupees" in column (3), the words, "Five rupees" shall be substituted;

(c) after sub-item (B) in column (2) and the entries against it in column (3), the following sub-item and entries shall, respectively, be inserted, namely:—

“(C) from an order of the Appellate Tribunal under the Income Tax Act, 1961 or the Wealth Tax Act, 1957,—

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|-----|---|--|
| (a) | Where the total income of the assessee as computed by the Assessing Officer, in the case to which the appeal relates is one lakh rupees or less | Five hundred rupees |
| (b) | Where such income exceeds one lakh rupees but does not exceed two lakh rupees | One thousand and five hundred rupees |
| (c) | Where such income exceeds two lakh rupees | One per cent of the assessed income, subject to a maximum of ten thousand rupees |
| (d) | Where the subject matter of an appeal relates to any matter, other than those specified in sub-clauses (a) to (c) above | Five hundred rupees.”; |

(d) for the words “Five rupees” in column (3), against item (iv) in column (2), the words, “Twenty five rupees” shall be substituted;

(2) in article 4,—

(a) for the words, “Twenty five rupees” in column (3), against item (i) in column (2), the words, “Fifty rupees” shall be substituted;

(b) for the words, “one rupee”, “Two rupees” and “Fifty paise” in column (3), against clauses (a), (b) and (c) of item (ii), the words, “Two rupees”, “Four rupees” and “One rupee” shall, respectively, be substituted;

(3) in article 5, for the words, “One rupee” against it in column (3), the words, “Five rupees” shall be substituted;

(4) in article 6, for the words, “One rupee” against it in column (3), the words, “Five rupees” shall be substituted;

(5) in article 7, for the words, “One rupee” against it in column (3), the words, “Five rupees” shall be substituted;

(6) in article 8, for the words, “Seventy-five paise” in column (3), against clause (b) in column (2), the words, “Two rupees” shall be substituted;

(7) in article 9, for the words, “Seventy-five paise” against it in column (3), the words, “Two rupees” shall be substituted;

(8) in article 10,—

(a) for the words, "Twenty-five paise" in column (3) against clause (a) in column (2), the words, "Two rupees" shall be substituted ;

(b) for the words, "Twenty-five paise" in column (3) against clause (b) in column (2), the words, "Two rupees" shall be substituted ;

(c) for the words, "Seventy-five paise" in column (3) against clause (c) in column (2), the words, "Five rupees" shall be substituted ;

(d) for the words, "Twenty-five paise" in column (3), against clause (d) in column (2), the words, "Five rupees" shall be substituted ;

(e) for the words, "Twenty-five paise" in column (3), against clause (e) in column (2), the words "Five rupees" shall be substituted ;

(f) for the words "Twenty-five rupees" and "Ten rupees" in column (3), against items (i) and (ii) of clause (f) in column (2), the words, "One hundred rupees" and "Twenty rupees" shall, respectively, be substituted ;

(g) for the words, "One rupee" in column (3), against clause (g), the words, "Ten rupees" shall be substituted ;

(h) for the words, "Two rupees" and "Fifty paise" in column (3), against items (i) and (ii) in clause (i) in column (2), the words, "Five rupees" and "One rupee" shall, respectively, be substituted ;

(i) for the words, "Five rupees" and "Two rupees" in column (3), against items (i) and (ii) of clause (j) in column (2), the words, "Ten rupees" and "Four rupees" shall, respectively, be substituted ;

(j) for the words "Ten rupees" and "Three rupees" in column (3) against items (i) and (ii) of clause (jj) in column (2), the words, "Twenty-five rupees" and "Six rupees" shall respectively, be substituted ;

(k) for the words, "One rupee" in column (3) against clause (k) the words, "Five rupees" shall be substituted ;

(9) In article 11,—

(a) for the words "One rupee" in column (3), against clause (a) in column (2), the words, "Five rupees" shall be substituted ;

(b) for the words, "One rupee" in column (3), against clause (b) in column (2), the words "Five rupees" shall be substituted ;

(c) for the words "One rupee" in column (3) against clause (c), in column (2), the words, "Five rupees" shall be substituted ;

(d) for the words "One rupee" in column (3), against clause (d) in column (2), the words, "Five rupees" shall be substituted ;

(e) for the words, "One rupee" in column (3) against clause (e) in column (2), the words, "Five rupees" shall be substituted ;

(f) for the words, "One rupee" in column (3) against clause (f) in column (2), the words, "Ten rupees" shall be substituted ;

(g) for the words, "One rupee" in column (3) against clause (g) in column (2), the words, "Two rupees" shall be substituted ;

(h) in clause (h),—

(i) for the words "One rupee" and "Two rupees and fifty paise" in column (3), against sub-items (1) and (2) of item (i) in column (2), the words "Ten rupees" and "Twenty-five rupees" shall, respectively, be substituted ;

(ii) for the words, "Five rupees" in column (3) against item (ii) in column (2), the words, "Fifty rupees" shall be substituted;

(i) for the words, "One rupee", "Two rupees and fifty paise" and "Five rupees" in column (3), against items (i), (ii) and (iii) of clause (i) in column (2), the words, "Ten rupees", "Twenty five rupees" and "Fifty rupees" shall, respectively, be substituted;

(j) for the words, "Five rupees" in column (3), against clause (j) in column (2), the words, "Fifty rupees" shall be substituted;

(k) in clause (k),—

(i) for the words, "Twenty five rupees" in column (3), against item (i) in column (2), the words "Fifty rupees" shall be substituted;

(l) in clause (1),—

(i) for the words, "One rupee" and "Five rupees" in column (3), against sub-item (1) and (2) of item (i) in column (2), the words, "Ten rupees" and "Twenty five rupees" shall, respectively, be substituted;

