

**Bihar Entertainments Duty, Court-Fees And Stamp  
(Surcharge Amendments) Act, 1948**

**25 of 1948**

**[01 April 1948]**

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**Bihar Entertainments Duty, Court-Fees And Stamp  
(Surcharge Amendments) Act, 1948**

**25 of 1948**

**[01 April 1948]**

An Act to re-enact the Bihar Entertainments Duty (War Surcharge Amendment) Act, 1943, the Bihar Court-fees (War Surcharge Amendment) Act, 1943, and the Bihar Stamp (War Surcharge Amendment) Act, 1943. Whereas the Bihar Entertainments Duty (Was Surcharge Amendment) Act, 1943, (Bihar Act VIII of 1943),

the Bihar Court-fees (Was Surcharge Amendment) Act, 1943, (Bihar Act IX of 1943), and the Bihar Stamp War Surcharge Amendment) Act, 1943 (Bihar Act X of 1943), were enacted by the Governor of Bihar in exercise of the powers assumed to himself by the proclamation, dated the 3rd November, 1939, issued by him under section 93 of the Government of India Act, 1935; And Whereas under paragraph 6 of the India (Provisional Constitution) Order, 1947, the said Bihar Entertainments Duty (War Surcharge Amendment) Act, 1943, (Bihar Act VIII of 1943), the Bihar Court-fees (War Surcharge Amendment) Act, 1943, (Bihar Act IX of 1943), and the Bihar Stamp (War Surcharge Amendment) Act, 1943, (Bihar Act X of 1943), shall unless re-enacted by an Act of the Provincial Legislature, have no effect after the first day of April, 1948; And Whereas it is expedient to continue in operation the said Bihar Entertainments Duty (War Surcharge Amendment) Act, 1943, (Bihar Act VIII of 1943), the Bihar Court-fees (War Surcharge Amendment) Act, 1943, (Bihar Act IX of 1943), and the Bihar Stamp (War Surcharge Amendment) Act, 1943, (Bihar Act X of 1943), after the first day of April, 1948, and Whereas it is further expedient to amend the said Bihar Entertainments Duty (War Surcharge Amendment) Act, 1943, (Bihar Act VIII of 1943) the Bihar Court-fees (War Surcharge Amendment) Act, 1943, (Bihar Act IX of 1943), and the Bihar Stamp (War Surcharge Amendment) Act, 1943, (Bihar Act X of 1943), in certain respects. It is hereby enacted as follows : 1. For Statement of objects and reasons, see the Bihar Gazette (ext.-ord) of the 28th February, 1948; for proceeding in the Legislative Assembly, see the Bihar Legislative Assembly Debates, 1948 Vol. IV No. 13, pp 4-11 and 52-91; for proceedings in Legislative Council, see the Bihar Legislative Council Debates 1948 Vol. IX, N. 10 pp. 50-73, II pp. 5-13.

## **PART 1 AMENDMENT OF THE BIHAR ENTERTAINMENTS DUTY ACT, 1937**

### **1. Short Title And Commencement :-**

This Act may be called the Bihar Entertainments Duty, Court-fees and Stamp (Surcharge Amendment) Act, 1948. (2) It shall come into force on the first day of April, 1948.

### **2. Enactment Of Entertainments Duty :-**

Notwithstanding anything contained in the Bihar Entertainments

Duty Act, 1937 1[hereinafter referred to in this Part as the principal Act,] the 2[State] Government may, by notification, impose a surcharge on the rates of entertainments duty prescribed in sub-section (1) or the duty payable under sub section (2) of Section 3 of the principal Act, provided that such surcharge shall not exceed the rates so prescribed or the duty so payable.

1. Repealed and re-enacted by the Bihar Entertainments Tax Act, 1948.
2. Substituted by A.L.O.

### **3. Application Of The Principal Act :-**

The provisions of the principal Act, save in so far as they are inconsistent with anything contained in this Part, shall apply to this Act, and the entertainments duty in principal Act shall include the surcharge imposed under section 2 of this Act.

## **PART 2** AMENDMENT OF THE COURT-FEE~~S~~ ACT, 1870, AND THE INDIAN STAMP ACT, 1899, IN THEIR APPLICATION TO THE~~S~~ STATE OF BIHAR

### **4. Enhancement Of Court Fees :-**

Notwithstanding anything contained in the Court-fees Act, 1870 (VII of 1870), as amended from time to time in its application to the 1[State] of Bihar, leviable under the said Act shall be increased in each case by a surcharge at the rate specified in the 2[First Schedule] annexed hereto.

1. Substituted by A.L.O.
2. Substituted for Schedule by Section 2 of Bihar Act 9 of 1953.

### **5. Enhancement Of Stamp Duty :-**

1. Repealed by Act 11 of 2002. Published in Bihar Gazette. (Ex. Ord) dated 17.7.2002.

### **6. Application Of The Court-Fees Act 1870, And The Indian Stamp Act, 1899 :-**

The provisions of the Court-fees Act, 1870 (VII of 1870), and the Indian Stamp Act, 1899 (II of 1899), as amended aforesaid, save in so far as they are inconsistent with anything contained in this Part, shall apply to this Act.

## **PART 3** REPEAL

## **7. Repeal :-**

The Bihar Entertainments Duty (War Surcharge Amendment Act 1943, (Bihar Act, VIII of 1943), the Bihar Court-fees(War Surcharge Amendment) Act, 1943, (Bihar Act IX of 1943), and the Bihar Stamp (War Surcharge Amendment) Act, 1943, (Bihar Act X of 1943), are hereby repealed.

### **SCHEDULE 1**

#### FIRST SCHEDULE

(See Section 4)

Rates of surcharge on court-fee leviable under the Court-fee Act, 1870, amended from time to time in its application to the State of Bihar.

		Rates of Surcharge.
1.	On every whole rupee ... ..	50 N.P.
2. (a)	On a fraction of a rupee up to and including 25 N.P.	15 N.P.
(b)	On a fraction of a rupee exceeding 25 N.P. but not exceeding 50 N.P.	25 N.R
(c)	On a fraction of a rupee exceeding 50 N.P. but not exceeding 75 N.P.	40 N.P.
(d)	On a fraction of a rupee exceeding 75 N.P. but less than 100 N.P.	50 N.P.

Explanation.--On a court-fee of Rs. 20.40 N.P. the surcharge will be (20 x 50 N.P.) plus 25 N.R. viz Rs. 10.25 N.P. and the total court-fees leviable will be Rs. 30.65 N.P.

### **SCHEDULE 2**

#### SECOND SCHEDULE

Rates of surcharge on stamp duties chargeable under the Indian Stamp Act, 1899, as amended from time to time in its application to the State of Bihar.

		Rates of surcharge
1.	On every whole rupee	60 N.P.
2.(a)	On a fraction of a rupee up to and including 25 N.P.	15 N.R
(b)	On a fraction of a rupee exceeding 25 N.P. but not exceeding 50 N.P.	30 N.P.
(c)	On a fraction of a rupee exceeding 50 N.P. but not exceeding 75 N.P.	45 N.P.
(d)	On a fraction of a rupee exceeding 75 N.P. but less than 100 N.P.	60 N.P.

Explanation.-- On a stamp duty of Rs. 12.50, the surcharge will be (12 x 60 N.P.) plus 30 N.P. viz. Rs. 7.50 and the total stamp duty chargeable will be Rs. 20.

1. Substituted by Section 2 of Bihar Act 9 of 1963.

