

KARNATAKA COURT-FEES AND SUITS VALUATION RULES, 1960

CONTENTS

CHAPTER 1 :- Preliminary

1. Short Title
2. Definition

CHAPTER 2 :- Valuation of Property

3. .
- 4 . For the purpose of valuation of the property, the Deputy Commissioner may require the Petitioner
5. .
6. .
7. .
8. .
9. .
10. .
11. .
12. .
13. .
- 13A. .
14. .

CHAPTER 3 :- Licences

15. .
16. .
- 16A. .
17. .
18. .
19. .
20. .
- 20A. .
21. .
22. .
23. .
24. .
25. .
26. .
27. .
28. .
29. .

- 30. .
- 31. .
- 32. .
- 33. .
- 34. .
- 35. .

CHAPTER 4 :- Use of Stamps

- 36. .
- 37. .
- 38. .
- 39. .
- 40. .

CHAPTER 5 :- Damaged or Spoiled Stamps

- 41. A Court-fee stamp shall be deemed to be damaged or spoiled if
- 42. .

CHAPTER 5A :- Unused copying sheets

- 42A. Procedure for the forwarding of unused copying sheets to treasury

CHAPTER 6 :- Process Fees

- 43. .
- 44. .
- 45. .
- 46. .
- 47. .
- 48. .

KARNATAKA COURT-FEES AND SUITS VALUATION RULES, 1960

KARNATAKA COURT-FEES AND SUITS VALUATION RULES, 1960

CHAPTER 1

Preliminary

1. Short Title :-

These Rules may be called the Karnataka Court Fees and Suits Valuation Rules, 1960.

2. Definition :-

In these rules unless the context otherwise requires.

- (a) "Act" means the Karnataka Court Fees and Suits Valuation Act, 1958;

- (b) "Government" means the Government of Karnataka;
- (c) "Deputy Commissioner" means the Deputy Commissioner of the District and includes any officer appointed by the Government to perform the functions of the Deputy Commissioner under these rules;
- (d) "Petitioner" for the purpose of Chapter II, means a person who has applied to Court for grant of probate or letters of administration;
- (e) "Property" for the purpose of Chapter II, means moveable and immoveable property of the deceased;
- (f) "Section" means a Section of the Act;
- (g) "Schedule" means the Schedule III to the Act.

CHAPTER 2

Valuation of Property

3. . :-

On receipt of a copy of application under Section 52 of the Act, the Deputy Commissioner shall at once proceed with the verification of the valuation of the property as mentioned in the application.

4. For the purpose of valuation of the property, the Deputy Commissioner may require the Petitioner :-

- (a) to furnish detailed statement of valuation of the business assets of the deceased or of the share of the deceased in the business or partnership firm;
- (b) to produce any writing or document in regard to the share of the deceased in the business or firm and also to furnish a separate valuation of the assets, stock-in-trade, goodwill, outstanding due to the deceased and any other item relating to the business or firm;
- (c) to produce for inspection account books, cash-books, profit and loss statements showing payment of taxes on income and to furnish true copies of extracts therefrom, if required for the purpose of ascertaining the correctness of the valuation;
- (d) to produce a list of ornaments, jewellery and any other valuable articles mentioned in the schedule together with a detailed statement of their valuation; and
- (e) to produce evidence by an expert valuer or any person deemed

fit by the Deputy Commissioner, to satisfy him about the valuation made by the petitioner.

5. . :-

If any valuable articles are lodged in a safe-deposit vault or deposited in any other place for safe custody, the Deputy Commissioner may require the petitioner to furnish a list thereof with their detailed valuation.

6. . :-

The Deputy Commissioner may require the petitioner to produce detailed information in respect of rent, profits, dividends, debts and other dues to be recovered.

7. . :-

The Deputy Commissioner may ascertain the basis on which the value of the property is assessed and for this purpose he may require the production of account books, profit and loss accounts, registers or any other documents which in his opinion are necessary in arriving at the correct valuation of the estate of the deceased.

8. . :-

If the Petitioner fails to produce any evidence or documents or furnish any statement or information as required by the Deputy Commissioner under any of the foregoing rules, the Deputy Commissioner shall proceed with the valuation of the property on the data available, without delay.

9. . :-

Whenever it is ascertainable, the valuation of the property shall be based by the Deputy Commissioner on the market value thereof prevailing on the date on which an application for probate or letters of administration is made.

10. . :-

If, after examining the valuation of the property in accordance with the foregoing rules, the Deputy Commissioner finds that the value of the property has been underestimated, he may require the attendance of the petitioner (either in person or by agent) and take such evidence and inquire into the matter in such manner as he may think fit. For this purpose he may take assistance from any Officer subordinate to him.

11. . :-

The Deputy Commissioner shall complete enquiry about the

valuation of the property under these rules within a period of four months from the date of the receipt of the notice from the Court. If the proceedings are delayed on any account he shall report periodically to the Court, till the valuation work is complete, and shall complete the enquiry expeditiously.

12. . :-

If, after an enquiry under these rules the Deputy Commissioner has asked the petitioner to amend the valuation, the Deputy Commissioner shall at once communicate his action to the Court with a request to intimate to him whether the amendment has been made or not.

13. . :-

If the valuation is amended as required by the Deputy Commissioner but the additional fee is not paid to the Court or tendered to the Deputy Commissioner, the Deputy Commissioner shall report the case to the Chief Controlling Revenue Authority.

13A. . :-

Immediately after the exhibition of the inventory referred to in the proviso to sub-section (5) of Section 56, the Court shall send intimation of the date of such exhibition to the Deputy Commissioner to whom the copy of the application and of valuation has been sent under sub-section (2) of Section 52.

14. . :-

A register in Form 'A' appended to these rules shall be kept in every Deputy Commissioner's Office.

CHAPTER 3

Licences

15. . :-

Court-fee stamps shall be sold at all Treasuries in the State and by such persons as may be licensed to sell stamps under these Rules.

16. . :-

(i) The Treasury Officer of each Treasury shall be an ex officio stamp vendor.

(ii) No ex officio stamp vendor shall purchase stamps at a discount for sale on his own account to the Public.

(iii) No person other than an ex officio Stamp Vendor shall vend stamps except under a licence obtained by him under these Rules.

16A. . :-

(2) A separate receipt in Form 'D' appended to these rules should be filled in and signed for each denomination of stamps so issued to a Revenue Officer. The receipt on being received in the Treasury should be placed among the stock of stamps from which the supply acknowledged is withdrawn.]

17. . :-

The authority to grant licence under these rules shall be the Deputy Commissioner. The Deputy Commissioner may delegate this power to any other Officer subordinate to him not below the rank of a Tahsildar.

18. . :-

Any person desirous of obtaining a licence shall make an application in writing to the licensing authority within whose jurisdiction he intends carrying on the business. The licensing authority may grant a licence if he is satisfied that the applicant is competent to discharge the functions properly.

19. . :-

Any person aggrieved by an order refusing the grant of a licence by the licensing authority may within 30 days from the date of the order prefer an appeal to the Chief Controlling Revenue authority.

20. . :-

¹ [(i) Every licence granted under these rules shall expire on the last day of the financial year in respect of which it is granted.

1. Rule 34 substituted by GSR 303, dated 6-10-1980, w.e.f. 23-10-1980

20A. . :-

Where a licence granted or renewed under these rules is lost or destroyed accidentally, the authority empowered to grant such licence may grant a duplicate on payment of a fee of one rupee.]

21. . :-

Every licence shall specify the name of the licensee, the description of stamps which he may vend under the licence, place of vending and such other matters as may be necessary and shall be signed by the authority granting it, and shall be in Form 'B' appended to these rules.

22. . :-

Every licensed vendor shall get a discount of 2% (two per cent) on the value of stamps purchased by him from the Treasury.

23. . :-

(i) The licensed vendor shall not sell stamps of any description or at any place, other than the stamps of the description and the place mentioned in his licence.

(ii) No vendor shall sell any stamps, the use of which has been ordered to be discontinued by a competent authority.

24. . :-

Every licensed vendor shall on demand by the licensing authority, surrender all stamps or any class of stamps remaining in his possession.

25. . :-

A licensed vendor shall not obtain stamps except through a Treasury.

26. . :-

(i) Every licensed vendor shall, at all times, display at a conspicuous part of the place of vend a sign board bearing the name of the vendor with the words "Licensed Vendor of Stamps".

(ii) He shall also specify the hours of business on the sign board.

(iii) The sign board shall be in English or Hindi and Kannada.

27. . :-

Every licensed vendor shall keep in his possession a copy of these rules for purposes of reference.

28. . :-

Every licensed vendor shall keep such stock of stamps which he is authorised to sell and as is sufficient to meet public demand.

29. . :-

(i) Every ex officio Stamp Vendor selling stamps to any person other than the licensed vendor and every licensed vendor shall write on each impressed Court-fee stamp paper sold by him the serial number of sale, the date of sale, the name and residence of the purchaser, value of stamps in words and shall also put his signature.

(ii) He shall also make corresponding entries in a register to be kept by him in Form 'C' appended to these rules.

30. . :-

In the case of adhesive stamps, it is sufficient if the name of the purchaser together with the date is mentioned on the same under the signature of the vendor.

31. . :-

Every vendor shall, without any undue delay, deliver any stamp which he has in his possession for sale on demand by any person tendering the value thereof in any legal tender.

32. . :-

No vendor shall demand or accept any money for any stamp more than the face value noted thereon.

33. . :-

Every licensed vendor shall keep a daily account of sales showing the date of sale, the serial number of the sale, and total value of the sales.

34. . :-

¹ The Licensing Authority or any other person authorised by the Licensing Authority or by the Commissioner of Stamps, in writing, may at any time, inspect the registers kept by any vendor and any irregularities noticed in the course of the inspection shall be reported to the Commissioner of Stamps.

1. Rule 34 substituted by GSR 303, dated 6-10-1980, w.e.f. 23-10-1980

35. . :-

(1) When the vendor resigns his licence or when the licence is revoked the full value of the stamps returned to the Treasury less six naye paise in the rupee, shall be paid.

(2) In case of death of the licensed stamp vendor, the person who is in lawful possession of the stamps shall return them to the Treasury. On receiving such stamps, the Treasury Officer shall refund full value of the stamps, less the discount allowed on their sale, if he is satisfied that the stamp returned are not spoiled or damaged and are in a fit condition for being re-issued.

CHAPTER 4

Use of Stamps

36. . :-

When in the case of fees amounting to less than Rs. 25, the amount can be denoted by a single adhesive stamp, such fees shall be denoted by a single adhesive stamp of the required value. But, if the amount cannot be denoted by a single adhesive stamp or if a single adhesive stamp of the required value is not available, an adhesive stamp of the next lower value available shall be used and the deficiency shall be made up by the use of one or more additional adhesive stamps of the next lower value, which may be required to make up the exact amount of the fees.

37. . :-

(a) When in the case of fees amounting to or exceeding Rs. 25 the amount can be denoted by a single impressed stamp, the fees shall be denoted by a single impressed stamp of the required value. But, if the amount cannot be denoted by a single impressed stamp or if a single impressed stamp of the required value is not available, an impressed stamp of the next lower value available shall be used, and the deficiency shall be made up by the use of one or more additional impressed stamps of the next lower value available, which may be required to make up the exact amount of the fees in combination with adhesive stamps to make up fractions of less than Rs. 25.

(b) Any adhesive stamp which may be used under sub-rule (a), shall be affixed to the impressed stamp of the highest value employed in denoting the fees.

38. . :-

When two or more impressed stamps are used to make up the amount of fees chargeable under the Act, a portion of the subject-matter shall ordinarily be written on each stamped sheet. Where this is impracticable or inconvenient, the document shall be written on one or more sheets bearing impressed stamps of the highest value and the remaining sheets shall be endorsed as enclosures thereto and the stamps shall be punched and cancelled by the Court or its Chief Ministerial Officer and a certificate recorded on the face of the first sheet of the document to the effect that the full Court-fee of Rs.....has been paid.

39. . :-

When one or more impressed stamps used to denote fees are found insufficient to admit of the entire document being written on the

said paper which bears the stamp, so much plain paper may be joined thereto as may be necessary for the complete writing of the document, and the writing on the impressed stamps and on the plain paper shall be attested by the signature of the person or persons making the document.

40. . :-

In cases where the amount of the fees chargeable under the Act involves a fraction of five naye paise, such fraction shall be remitted.

CHAPTER 5

Damaged or Spoiled Stamps

41. A Court-fee stamp shall be deemed to be damaged or spoiled if :-

(a) by an accident happening to the same it is rendered spoiled and unfit for use;

(b) by reasons of some error in the drawing or copying of any writing upon it, or to which it is affixed, the writing is rendered of no avail;

(c) by reason of death or from any other cause, a transaction which is intended to be effected by a writing duly stamped with the proper fee is not completed and the writing becomes of no avail;

(d) the transaction intended by such writing to be effected has been effected by some other instrument on which the proper fee has been paid;

42. . :-

CHAPTER 5A

Unused copying sheets

42A. Procedure for the forwarding of unused copying sheets to treasury :-

In respect of unused copying sheets which under Rule 261 of the Karnataka Civil Rules of Practice, 1967 are required to be sent to the Treasury, the Court shall prepare a voucher towards refund of the value of the copying sheets sent without deducting any amount towards commission previously allowed in respect of those sheets. The court shall pass a receipt in payee's receipt form (M.F.C. No. 3) indicating the head of the debit as "14. Stamps-Judicial, etc.". The challan prepared in duplicate for this purpose shall also be enclosed

to the payee's receipt and sent to the Treasury to enable the Treasury Officer for effecting necessary transfer adjustments in his books. One copy of the receipted challan shall be returned to the court concerned after the value of such copying sheets is credited to the account of Judicial Deposits of the Court concerned at the Treasury. The Treasury Officer shall cause to be taken to stock the copying sheets so received. Such copying sheets may be re-issued. The unused copying sheets shall be accepted by any of the Treasuries in the State irrespective of the treasury from which they were issued.

CHAPTER 6

Process Fees

43. . :-

For and in respect of process to be issued from a Revenue Court, ¹ [and by the Karnataka Revenue Appellate Tribunal], there shall be payable by the party at whose instance such process is to be served, a fee of the amount specified in the table set out below, and such process shall not be issued, served or executed until such fee shall have been duly paid.

1. Rule 34 substituted by GSR 303, dated 6-10-1980, w.e.f. 23-10-1980

44. . :-

The fee to be charged under the Table in respect of warrants for sale shall be in addition to the actual cost of advertisement, if any, where the conduct of the sale is entrusted to any sub-agency under the orders of Court, the commission payable to such agency as fixed by the Court shall be paid separately. Where such sale is held through the agency of the Court itself either by its own officers or by any other officer acting under the orders of the Court an additional fee the poundage fee shall be collected on the purchase money actually realised calculated at the rate of two per cent on the first Rs. 1,000 and at one per cent in a rupee on any additional sum above Rs. 1,000.

45. . :-

Where several minors are represented by a single guardian a single process fee shall be charged for service of notice or summons on such minors. Where a guardian of a minor party or parties is himself a party to the proceeding, a single process fee shall be charged for both the minor party or parties and the guardian in his personal capacity for service of any notice or summons.

46. . :-

Wherein an appeal against an Interlocutory Order, if an interim order is passed by Court on an application made in such an Appeal with the direction to issue notices to the respondents in the application, notices shall issue simultaneously in both the application and the main case on payment of a single process fee in respect of each respondent common to both the application and the main case and separate process fee in respect of respondents who are parties to the main case but not parties to the application.

47. . :-

When a process either under item I or Item II of the Table set out in Rule 43, is to be sent to any country outside India by Air Mail, the amount of fee leviable shall be 50 nP. plus the actual charges required for postal service which shall be deposited by the party applying for the issue of such process in the shape of postal stamps.

48. . :-

The number of persons to be employed for the service in the execution of the processes issued from each of the Revenue Courts in a District shall be fixed by the Deputy Commissioner of the District with the approval of the Divisional Commissioner concerned.