

ACT No. XI OF 1899.

PASSED BY THE GOVERNOR GENERAL OF INDIA IN COUNCIL.

(Received the assent of the Governor General on the 10th March, 1899.)

An Act to further amend the Court-fees Act, 1870.

WHEREAS it is expedient to further amend the Court-fees Act, 1870; It is hereby enacted as follows:—

1. (1) This Act may be called the Court-fees Amendment Act, 1899; and

(2) It shall come into force at once.

2. After section 19G of the Court-fees Act, 1870, the following sections shall be added namely:—

“19H. (1) Where an application for probate or letters of administration is made to any Court other than a 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 a High Court, the High Court shall cause notice of the application to be given to the Chief Controlling Revenue-authority of the Province.

(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 under-estimated the value of the property of the deceased, the Collector may,

Short title and commencement.

Addition of new sections after section 19G, Act VII, 1870.

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

VII of 1870

VII of 1870

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 under-estimated, 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, or, as the case may be, by section 98 of the Probate and Administration Act, 1881.

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(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 authorized 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 authorized 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 subsection (5) shall be final, but shall not bar the entertainment and disposal by the Chief Controlling Revenue-authority of any application under section 19E.

(8) The

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(8) The Local Government may make rules for the guidance of Collectors in the exercise of the powers conferred by sub-section (3).

Payment of court-fees in respect of probates and letters of administration.

19I. (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 the third schedule, and the Court is satisfied that the fee mentioned in No. 11 of the first schedule has been paid on such valuation.

(2) The grant of probate or letters of administration shall not be delayed by reason of any motion made by the Collector under section 19H, sub-section (4).

Recovery of penalties, etc.

19J. (1) Any excess fee found to be payable on an inquiry held under section 19H, sub-section (6), and any penalty or forfeiture under section 19G 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 in any part of British India.

(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 19E or of any court-fee under section 19E in excess of the full court-fee which ought to have been paid.

Sections 6 and 28 not to apply to probates or letters of administration.

19K. Nothing in section 6 or section 28 shall apply to probates or letters of administration."

Addition of schedule to Act VII, 1870.

3. To the Court-fees Act, 1870, the following VI of schedule shall be added, namely:—

"SCHEDULE III.

“SCHEDULE III.

(See section 191.)

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 _____, (or *Administration of*
the property and credits of _____) *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 credits of which the abovenamed 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 MOVEABLE AND IM-MOVEABLE PROPERTY OF DECEASED.

Rs.	A.	P.
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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

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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.)

Rs.	A.	P.
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Book

	Rs.	A.	P.
Book debts			
<i>(Other than bad.)</i>			
Stock in trade			
<i>(State the estimated value, if any.)</i>			
Other property not comprised under the foregoing heads.			
<i>(State the estimated value, if any.)</i>			
TOTAL			
Deduct amount shown in Annexure B not subject to duty.			
NET TOTAL			

ANNEXURE B.

SCHEDULE OF DEBTS, ETC.	Rs.	A.	P.
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			

4. Section 20 of the Probate and Administration Act, 1889, is hereby repealed. VI of 1889. Repeal.