

RULES UNDER THE COURT-FEES ACT, 1870 (VII OF 1870).

These rules may be cited as the "Court -fees Rules, 1902."

No. 17

[Amendment : 18.06.1989]

No. 17.- The following rules under the Court-fees Act, 1870 (VII of 1870) , in which are embodied, so far as they are still in force, the rules and orders published in the marginally cited notifications, with such alterations as are necessitated by the passing of the Indian Stmp Act, 1899 (II of 1899), are hereby published for general information. Nos. (xii) to (xix) inclusive of the marginally cited notifications are hereby superseded.

CHAPTER I.

Process-fees [Section 20 (1) and (2)].

1. The Civil Courts of Lower Myanmar shall, for the purpose of levying process-fees, be divided into grades as shown in the following table:-

	Grade.	Civil Court.
First	The Chief Court.
Second	The Divisional and District Courts.
Third	The Subdivisional Courts.
Fourth	Courts of Small Causes and Township Courts.

2. Fees shall be levied in Civil Courts of each grade according to the following scale:-

Nature of process.	Courts of 1st grade.			Courts of 2nd grade.			Courts of 3rd grade.			Courts of 4th grade.		
	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.

Article 1.- Summons on defendant	...	3	0	0	2	0	0	1	0	0	1	0	0
												or 8 annas if the value of the suit is less than Rs. 100.	
Article 2.- Summons on witness	...	2	0	0	1	0	0	0	8	0	0	8	0
Article 3.-Warrants of attachment or arrest-													
(a) in respect of the warrant	...	4	0	0	3	0	0	2	0	0	1	0	0
(b) in respect of each person necessary to take charge of property attached, per idem ...	...	0	8	0	0	8	0	0	8	0	0	8	0
Article 4.- Order (including proclamation) of sale ....	...	3	0	0	2	0	0	1	0	0	0	8	0
Article 5.- Rule, proclamation, notice, injunction, or other order not specified above ....	...	3	0	0	2	0	0	1	0	0	0	8	0

3. When any process, other than a warrant of arrest or attachment is to be served upon two or more persons residing in the same town or village, one fee only shall be charged in respect of the first two persons according to the scale in Rule 2, and an additional fee shall be charged for each person to be served with process in excess of two according to the following scale:-

	Courts of 1st grade.	Courts of 2nd grade.	Courts of 3rd grade.	Courts of 4th grade.
	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
Rate of additional fee ...	0 8 0	0 8 0	0 4 0	0 4 0

...

4. Should it appear to any Civil Court, on the motion of a party to a suit or proceeding, or otherwise, that for the convenience of the parties, or for some other reason it is expedient that any process should be executed by a special messenger, such process shall be so executed. Except in the case of a warrant for the arrest of the person, a double fee shall be charged for such "emergent service," and the Court shall, at the time of passing the order, declare by whom the fee shall be paid, and whether it shall be included in the costs of the suit or be charged to a particular party.

5. No fee shall be chargeable under Rule 2, 3, or 4-

- (i) for serving or executing any process which may be issued by any Court of its own motion solely for the purpose of taking cognizance of and punishing any act done, or words spoken, in contempt of its authority;
- (ii) for serving or executing any process issued a second time in consequence of a mistake for which the Court or any of its officers is responsible, or any process issued in consequence of an adjournment made otherwise than at the instance of a party;
- (iii) in respect of any copy of a summons, notice, order, proclamation, or other process fixed up in a court-house or office;
- (iv) in respect of any copy of a warrant, order, certificate, citation, or notice fixed or posted up under section 264, 274, or 319 of the Code of Civil Procedure, or under section 250, Act X of 1865, or under section 69, Act V of 1881, or under section 7, Act VII of 1889, when the fee chargeable under these rules for the original warrant, order, certificate, citation, or notice has been paid;
- (v) in respect of any notice under section 322A of the Code of Civil Procedure, fixed up in the court-house of the Court which made the original order referred to in that section;
- (vi) for serving any order intimating withdrawal of attachment or postponement of sale;
- (vii) for serving any order intimating to a sale officer that permission has been given to a decree-holder to bid for, or purchase, property under section 294 of the Code of Civil Procedure; or
- (viii) for serving any order directing an officer in charge of a jail to detain or to release a person committed to his custody.

6. In the case of a witness whose attendance is required by the Court of its own motion for any purpose other than that mentioned in Rule 5, clause (i), the fee chargeable for serving or executing the process shall,

together with the witness's expenses, be paid into Court by the party whom the Court may direct to pay the same.

7. The fees payable for civil processes under these rules must in all civil proceedings (except where the Court otherwise directs under Rule 4) be deemed and treated as part of the necessary and proper costs of the party who pays them, unless such party be entitled to a refund of such fees, or of any portion of them, and has failed to apply for it.
8. No fees shall be chargeable for any process of a Criminal Court issued in cognizable cases.

In non-cognizable cases, fees according to the scale given below shall be levied in all Courts of original jurisdiction of whatever grades whether the process be issued through the process-serving establishment or through the police:-

Description of process.	Process fee.
Summons on witness-	
(a) In respect of one person or of the first two residing in the same town or village	Eight annas.
(b) In respect of every additional person residing in the same town or village Summons on accused, and any notice, proclamation, injunction, or order not otherwise specified	Four annas.
Warrant of arrest	One rupee.
	Two rupees.

9. In the districts where during a portion of the year travelling, except by boat, is impracticable, the fees leviable under Rules 2, 3 and 7 may, with the sanction of the Chief Court, be increased by 25 per cent.
10. No fee shall be chargeable under Rule 8 for serving-
 - (i) a summons to attend as a juror or assessor in a Court of Session; or

- (ii) any process issued by a Criminal Court of its own motion; or
- (iii) any process issued by a Criminal Court on the complaint of any public servant (as defined in the 4th, 8th and 9th clause of section 21, Indian Penal Code) acting in his capacity of such public servant.

11. A Magistrate may remit in whole or in part the fees chargeable under Rules 8 and 9 in cases other than those falling under Chapters XIX, XX, and XXI of the Indian Penal Code whenever he is satisfied that the party on whom they would fall has not the means of paying them. When a Magistrate remits fees under this rule, he shall record his order in writing, giving his reason for considering that the party liable has not the means of paying them.

12. Except the fees chargeable under these rules, nothing shall be charged to the person at whose instance a civil or criminal process is issued, and all charges on account of boat-hire, tolls, railway fare, or postage, and other charges incidental to the service of the process, shall be paid by Government and debited to the head of Judicial (process-servers) contingencies of the Court by which the charges are incurred.

13. No civil or criminal process which comes within the operation of these rules shall be drawn up for service or execution until the fee chargeable under them has been paid. The fee shall be paid in Court-fee stamps, to be affixed either to the written application made to the Court for issue of the process, or, in the absence of any such application, to the order directing the issue or service of the process. The stamps affixed to an application under this rule must be in addition to any stamps prescribed by the Court-fees Act, 1870, for such application.

14. (a) A process issued by any Court in British territory, whether Civil or Criminal and whether situate within or without the limits of Lower Myanmar, shall be served free of charge by any Court in Lower Myanmar if it be certified on the process that the proper fee has been levied under the rules in force in the Court which issues the process.

(b) When any Court in Lower Myanmar, whether Civil or Criminal, sends a process for service or execution to any Court beyond its jurisdiction, it shall endorse on the process a certificate that the fee chargeable under these rules has been levied.

[<Amendment 18.06.1989>](#)

CHAPTER II.

Adhesive and Impressed Court-fee Stamps [Sections 26 and 27 (b)].

15. (1) When in any case the fee chargeable under the Court-fees Act is less than Rs. to, such fee shall be denoted by adhesive stamps only. Such adhesive stamps shall, with effect from the 1st July 1895, be of the size and pattern introduced in 1883 bearing the words "Court-fees," and containing three lines in the middle with the Queen's head and the value printed on the left side.

(2) When in any case the fee chargeable under the Court-fees Act amounts to or exceeds Rs. 10, such fee shall be denoted by impressed stamps bearing the words "Court-fees," adhesive stamps being only employed to make up fractions of less than Rs. 10.

16. The additional Court-fee payable under section 19E of the Court-fees Act on probates and letters-of - administration shall be denoted either-

- (i) by impressed and adhesive stamps in the manner prescribed in Rule 15 or
- (ii) wholly by adhesive stamps of the kind described in clause (i) of Rule 15.

17. (1) When, in the case of fees amounting to less than Rs. 10, the amount can be denoted by a single adhesive stamp, such fee 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 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 values which may be required to make up the exact amount of the fee.

(2) When, in the case of fees amounting to or exceeding Rs. 10, the amount can be noted by a single impressed stamp, the fee 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 values available which may be required to make up the exact amount of the fee in combination with adhesive stamps to make up fractions of less than Rs. 10.

(3) Any adhesive stamps which may be used under clause (2) shall be affixed to the impressed stamp of the highest value employed in denoting the fee.

(4) When two or more impressed stamps are used to make up the amount of the fee chargeable under the Court-fees Act, a portion of the subject-matter shall be written on each impressed stamp so used, and the writing on each stamp shall be attested by the signature of the person or persons executing the document.

(5) When one or more impressed stamps used to denote a fee are found insufficient to admit of the entire document being written on the side of the paper which bears the stamps, 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 executing the document.

These rules will have effect on and after the 1st June 1883.

CHAPTER III.

Renewal of Spoiled Court-fee Stamps [Section 27 (c)].

18. For the purposes of these rules the renewal of a damaged or spoiled stamp means the supply in lieu thereof of a fresh stamp or stamps of a similar kind and equal value: provided that non-judicial stamps shall not be given in exchange for damaged or spoiled Court-fee stamps.

19. A stamp shall be deemed to be damaged or spoiled in the following cases only, namely,-

(1) When the stamp, or the paper on which it is impressed or affixed, has been inadvertently and undesignedly spoiled, obliterated, or by any means rendered permanently unfit for use, whether the said paper be written upon or not.

(2) When by reason of some material error in the writing or copying of a stamped document it shall become of no avail.

(3) When the purpose intended to be effected by a stamped document has been effected by some other document duly stamped.

20. Subject to the provisions of Rule 21, damaged or spoiled stamps of the following descriptions only may be renewed:-

(1) Impressed stamps.

(2) Adhesive stamps used in combination with impressed stamps, in accordance with Rule 15.

21. If any person is possessed of a damaged or spoiled stamp of either of the descriptions mentioned in Rule 20, and delivers up the same to the Collector for cancellation, and applies for its renewal within six months after the stamp has become damaged or spoiled the Collector may, if satisfied of the sufficiency of the grounds of the application, cancel and renew such stamp.

22. All stamps cancelled under Rule 21 shall be forwarded to the Superintendent of Stamps, Calcutta, for destruction.

CHAPTER IV.

Sale of Court-fee Stamps [Section 34].

23. For the purposes of these rules Court-fee stamps are divided into three classes, namely,-

- (1) impressed Court-fee stamps;
- (2) adhesive Court-fee stamps with three lines provided for enfacement under Rule 47.
- (3) impressed three-anna copy sheets.

24. Stamps shall not be sold except (a) by ex-officio vendors and (b) by persons licensed under these rules, hereinafter called licensed vendors.

25. Ex-officio vendors are appointed under, and their duties are defined in, executive instructions. Rules 46 to 49 also apply to them.

26. Licenses for the vend of stamps shall be granted without payment of any fee by the Deputy Commissioner to such persons and for such places in his district as he may approve.

27. Every circle thugyi or village headman shall be bound, if so required by the Deputy Commissioner, to take out a license as vendor of stamps, or to provide a substitute approved by the Deputy Commissioner. The Head Clerk of every Subdivisional or Township office, except at headquarters of districts, shall, if so required by the Deputy Commissioner, be bound to take out a license. The rules as to the grant and revocation of licenses and the conditions of the issue of the stamps apply to vendors appointed under this rule.

28. Any license granted under Rule 26 or Rule 27 may be revoked by the Deputy Commissioner, or by any Revenue Officer of a grade superior to the Deputy Commissioner, but subject to this condition every license shall be in force until it is surrendered by the holder or until the holder's death.

29. Stamps held by a licensed vendor shall be returned to the Deputy Commissioner on the revocation of the license, or on the vendor's death, or on the vendor's resignation of his license. The Deputy Commissioner may recall any stamps held by a vendor and may permit a vendor to restore any stamps for sufficient cause.

30. (1) When stamps are returned into the Deputy Commissioner's store on-

- (i) resignation of the vendor's license;
- (ii) revocation of license for any fault of the licensee;
- (iii) death of the licensed vendor;

(iv) application of the licensed vendor for leave to restore any stamps;

the stamps shall be taken back at their full value less a deduction of one anna in the rupee.

(2) When stamps are returned into the Deputy Commissioner's store on-

(v) expiration of license;

(vi) re-call of stamps by Government;

(vii) revocation of license for any other cause than the fault of the licensee;

they shall be taken back at their full value less only and discount allowed on their sale to the licensed vendor.

31. In every license shall be specified the place or places at which the license-holder is permitted to vend stamps; and no vendor shall sell stamps at any place or places other than those mentioned in his license.

32. A register of licenses granted shall be kept in the office of the Deputy Commissioner, and a copy of every license issued shall be filed in the offices of the Subdivisional Officer and the Township Officer in whose jurisdictions the holder resides.

33. Every circle thugyi or village headman who resides in a place where there is a treasury or sub-treasury if required to take out a license under Rule 27 has the option of paying ready-money for stamps at the time of issue, or of furnishing security in the manner stated in Rule 34 for the value of the stamps issued to him. The option shall be exercised at the time of the grant of the license. To circle thugyis or village headmen who elect to pay at the time of issue licenses shall be issued in Form A and to those who elect to furnish security in Form B. Any circle thugyi or village headman who has received a license in one of these forms may exchange it for a license in the other form upon fulfilment of the necessary conditions.

34. In the case of circle thugyis or village headmen who do not elect to pay for stamps at the time of issue the amount of security shall be added to the amount required to be entered in the bond executed for the due collection of the land revenue. If there is no such bond, a separate bond for the stamps shall be taken in the form from time to time prescribed.

35. To licensed vendors other than circle thugyis and village headmen licenses shall be issued by the Deputy Commissioner in Form A if they elect to pay cash, or in Form B if they are allowed by the Deputy Commissioner to furnish security and furnish a bond in the form prescribed from time to time.

36. (1) Every licensed vendor who purchases stamps of the kinds authorized by his license from an ex-officio vendor by payment of ready money or on deposit of security shall receive the same at the following rates of discount to be paid in cash:-

Rs. A. P.

(i) On Court-fee stamps of the value of Re. 1 or less	... 1 0 8	per cent. or 2 pies per rupee.
(ii) On Court-fee stamps of the value of over Re. 1	... 0 12 6	per cent. or 1 ½ pies per rupee.
(2) No discount shall be allowed under this rule on the sale of any single stamps exceeding Rs. 50 in value, or when the total value of the stamps of each class purchased at one time is less than Rs. 3 in the case of thugiyis and village headmen, or less than Rs. 10 in other cases.		

37. Licensed vendors may draw their supplies from the ex-officio vendor at a treasury or sub-treasury.

38. Every licensed vendor who is bound to act as such under Rule 27, or the person substituted for such vendor, shall keep such stock of stamps as he may be required to keep by order of the Deputy Commissioner of the district.

39. At the time of the issue of his license every licensed vendor shall declare the treasury or sub-treasury from the ex-officio vendor of which he desires to draw his supplies. The name of the said treasury or sub-treasury shall be entered in the license and may be changed at any time by the Deputy Commissioner at the wish of the vendor. No licensed vendor shall obtain stamps from any treasury or sub-treasury other than that mentioned in his license.

40. Every licensed vendor who furnishes security shall keep an account of the receipts and sales of stamps in Form C, and shall allow any Revenue Officer of, or superior to, the grade of Township Officer and any officer authorized in writing by the Deputy Commissioner to inspect his accounts and stock at any time.

41. No licensed vendor shall be required to keep any register, or to make any endorsement or enfacement on any stamp, or to keep or render any account, other than such as may be expressly prescribed by these rules.

42. When application is made to a licensed vendor for a stamp exceeding Rs. 50 in value, he shall refer the applicant to an ex-officio vendor from whom he obtains his supplies under Rule 37.

43. Every licensed vendor shall allow the Deputy Commissioner of the district or other officer duly authorized by him or by the Local Government or any Revenue Officer of, or superior to, the grade of Township Officer at any time to inspect the register which he is required to maintain by Rule 46 and to examine the store of stamps in his possession.

44. Every licensed vendor shall without delay deliver any stamp which he has in his possession for sale on demand by any person tendering the value thereof in any currency which would be accepted on behalf of Government at a Government treasury, and he shall not demand or accept therefor any consideration exceeding the nominal value of the stamp.

45. Every licensed vendor shall exhibit conspicuously at his place of vend a signboard bearing his name and the words "Licensed vendor of court-fee stamps," and every vendor shall be supplied, free of charge, by the Deputy Commissioner with copies, in English and Myanmar, of the Court-fees Act, 1870, and of all such notifications, rules, and instructions published under, or relating to, the said Act, as concern him and shall allow any person to inspect the same. Such copies shall be renewed at the expense of the vendor, and every vendor shall be required to keep serviceable copies of the said Act, notifications, rules and instructions above mentioned.

<Amendment 18.06.1989>

46. Every vendor, or his agent, if the vendor is permitted by the Deputy Commissioner to appoint an agent, shall endorse on each stamp of class (1) which he sells, the following particulars, which shall be true and accurate to the best of his knowledge:-

- (a) A serial number, there being a separate series for each calendar year.
- (b) Date of sale.
- (c) Name, father's name and residence of purchaser.
- (d) Value of stamp in full in words.
- (e) His ordinary signature.

He shall forthwith make a corresponding true entry of the abovenoted particulars in a register to be kept in Form D, and shall also enter the particulars required in the last column thereof: provided that when an ex-officio vendor sells stamps of class (1) to a licensed vendor, no such endorsement or entry shall be made. This rule does not apply to impressed three-anna copy sheets referred to in Rule 23.

47. Every vendor, or his agent, if the vendor is permitted by the Deputy Commissioner to appoint an agent, shall write on the face of each stamp of class (2) which he sells, the following particulars, which shall be true and accurate to the best of his knowledge:-

- (a) Name of purchaser.
- (b) Date of sale.
- (c) His ordinary signature.

Provided that, when an ex-officio vendor sells stamps of class (2) to a licensed vendor, no such enforcement shall be made.

48. When a person applies to an ex-officio or licensed vendor for an impressed sheet, the vendor shall, subject to the provisions of Rule 42, supply the applicant with a single impressed sheet of the required value if he has a single sheet of such value in stock; if he has no single sheet of the required value in stock, he shall, subject also to the provisions of Rule 42, supply the applicant with the smallest number of sheets which he can furnish so as to make up the required value and shall endorse on the back of each sheet so supplied the following certificate in addition to the endorsement which he is required to make under Rule 46, namely,-

"Certified that the purchaser applied for an impressed sheet of the value of rupees (in words and figures), but as a single sheet of the required value is not in my stock, this sheet, together with sheets of the value of (here enter value of the other sheets supplied) are certified to be the smallest number which I can supply to make up the required amount."

49. No vendor shall sell any stamp the use of which has been ordered by competent authority to be discontinued.

CHAPTER V.

Reductions and Remissions of Court-fees [Section 35].

50. The Governor-General in Council has been pleased-

- (1) to remit the fees chargeable on applications presented to a Collector for refund of the amount paid to the Government for stamped paper which has become spoiled or unfit for use, or is no longer required for use and on applications for renewal of stamped paper which has become spoiled or unfit for use;
- (2) to remit the fees chargeable on applications in writing relating exclusively to the purchase of salt which is the property of the Government;
- (3) to direct that, when a plaint disclosing a reasonable case on the merits is presented to any Civil or Revenue Court in such a form that the presiding Judge or officer, without summoning the defendant, rejects it not for any substantial defect, but on account of an entirely technical error in form only and so as to leave the plaintiff free to prosecute precisely the same case in another form against the same defendant or defendants, the value of the stamp on the plaint shall be refunded on presentation of an application to the Collector of the district in which the Court is situated, together with a certificate

RULES UNDER THE COURT-FEES ACT, 1870 (VII OF 1870). These rules may be cited as the "Court -fees Rules, 1902."

from the Judge or officer who rejected the plaint that it was rejected under the circumstances above described and that the value of the stamp should, in his opinion, be refunded;

(4) to remit the fees chargeable on-

- (a) copies of village settlement records furnished to landholders and cultivators during the currency or at the termination of settlement operations;
- (b) lists of fields extracted from village settlement records for the purpose of being filed with petitions of plaint in Settlement Courts:

Provided that nothing in this clause shall apply to copies of judicial proceedings or to copies of village settlement records (other than lists of fields extracted as aforesaid) which may be filed in any Court or office;

(5) See Schedule I, Article 2.

(6) to direct that the fee chargeable on appeals from orders under section 244, clause (c), of the Code of Civil Procedure, Act XIV of 1882, shall be limited to the amounts chargeable under Article II of the Second Schedule;

(7) to remit the fee chargeable on security bonds for the keeping of the peace by or good behaviour of persons other than the executants;

(8) to remit the fee payable under Article 1, clause (c), of the Second Schedule on an application or petition presented to a Chief Commissioner when the application or petition is accompanied by a petition to the Government of India and contains merely a request that petition may be forwarded to the Government of India;

(9) to remit the fees chargeable under Articles 6, 7 and 9 of the First Schedule on copies furnished by Civil or Criminal Courts or Revenue Courts or officers for the private use of persons applying for them; provided that nothing in this clause shall apply to copies when filed, exhibited, or recorded in any Court of Justice or received by any public officer;

(10) to remit the fees chargeable under paragraph 4 of clause (a) and paragraph 2 of clause (b) of Article 1 of the Second Schedule on applications for orders for the payment of deposits in cases in which the deposit does not exceed Rs. 25 in amount;

provided that the application is made within three months of the date on which the deposit first became payable to the party making the application;

- (11) to remit, with reference to clause xi of section 19 of the Act, the fees chargeable on application for leave to occupy under direct engagement with the Government land of which the revenue is settled but not permanently, when made by persons who do not at the time of application hold the land;
- (12) to remit the fees chargeable on applications for loans under the Land Improvement Loans Act, XIX of 1883, or the Agriculturists' Loans Act, XII of 1884;
- (13) to remit the fee chargeable on an application made by a person to the Collector under the second paragraph of section 42 (2) of the Indian Stamp Act, II of 1899, for the return to that person, or to the Registration Officer who impounded it, of a document impounded and sent to the Collector by a Registration Officer;
- (14) to remit the fee chargeable on an application made for transfer of a stock-note from one circle to another under paragraph 6 of Resolution No. 2566, dated the 20th August 1885;
- (15) to remit the fees chargeable on the following documents, namely,-
 - (a) copy of a charge framed under section 210 of the Code of Criminal Procedure, 1898, or of a translation thereof when the copy is given to an accused person;
 - (b) copy of the evidence of supplementary witnesses after commitment when the copy is given under section 219 of the said Code to an accused person;
 - (c) copy or translation of a judgment in a case other than a summons case and copy of the heads of the Judge's charge to the jury when the copy or translation is given under section 371 of the said Code to an accused person;
 - (d) copy or translation of a judgment in a summons case when the accused person to whom the copy or translation is given under section 371 of the said Code is in jail;
 - (e) copy of an order of maintenance when the copy is given under section 490 of the said Code to the person in whose favour the order is made, or to his guardian, if any, or to the person to whom the allowance is to be paid;
 - (f) copy furnished to any person affected by a judgment or order passed by a Criminal Court of the Judge's charge to the jury; or of any order deposition, or other part of the record, when the copy is not a copy which may be granted under any of the preceding sub-clauses without the payment of a fee, but is a copy which, on its being applied for under section 548 of the said Code, the Judge or Magistrate, for some special reason to be recorded by him on the copy, thinks fit to furnish without such payment;

(g) copies of all documents furnished under the orders of any Court or Magistrate to any Government Advocate or Pleader or other person specially empowered in that behalf for the purpose of conducting any trial or investigation on the part of the Government before any Criminal Court;

(h) copies of all documents which any such Advocate, Pleader, or other person is required to take in connection with any such trial or investigation, for the use of any Court of Magistrate, or may consider necessary for the purpose of advising the Government in connection with any criminal proceedings;

(i) copies of judgments or depositions required by officers of the Police Department in the course of their duties;

(16) to direct that the fee chargeable-

- (a) on a application to a Collector, or to any officer or person discharging all or any of the functions of a Collector, with respect either to liability to assessment or to the amount of an assessment under Act II of 1886 (an Act for imposing a tax on income derived from sources other than agriculture);
- (b) on a copy of an order passed under section 26 of the same Act; shall be limited to 1 anna;

(17) to remit the fee chargeable on an application presented by any person for the return of a document filed by him in any Court or public office;

(18) to direct that, when a part of an estate paying annual revenue to the Government under a settlement which is not permanent is recorded in the Collector's register as separately assessed with such revenue, the value of the subject-matter of a suit for the possession of, or to enforce a right of pre-emption in respect of, a fractional share of that part shall, for the purposes of the computation of the amount of the fee chargeable in the suit, be deemed not to exceed five times such portion of the revenue separately assessed on that part as may be rateably payable in respect of the share;

(19) to direct that, if the amount of the fee chargeable in any case involves a fraction of an anna, the fraction shall be remitted, except where otherwise expressly provided by this notification;

(19A) to remit the fee chargeable on an application for the grant of a license for the vend of stamps.

(19B) to direct that no Court-fee shall be charged on an application for the repayment of a fine or of any portion of a fine, the refund of which has been ordered by competent authority.

(19C) to remit the duty payable in respect of Indian Probates, Letters of Administration or. Succession Certificates on the share or other interest of a deceased member of a company formed under the Indian Companies Act, 1882 (VI of 1882), provided that the said share or interest was registered in a

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branch register in the United Kingdom under the Indian Companies (Branch Registers) Act, 1900 (IV of 1900), and that such member was at the date of his decease domiciled elsewhere than in India.

(44) to remit the fees chargeable on the following documents furnished to cultivators, namely:-

Certified copies of extracts from settlement or supplementary survey registers containing particulars of the holdings of cultivators;

(45) to remit the fees chargeable in Upper Myanmar on plaints, applications, petitions and copies which are filed, exhibited, or recorded in the Court of a Circle Officer, or in any Court presided over by a thugyi or myothugyi, or which are received or furnished by a thugyi or myothugyi.

Explanation.- For the purposes of this clause the expression "thugyi or myothugyi" includes any person, however, designated, who in any part of Upper Myanmar occupies a position similar to that which is held in other parts by a thugyi or myothugyi.

(45A) to remit in Lower Myanmar the fees chargeable on applications presented under section 45 of the Myanmar Land and Revenue Act (II of 1876), by Revenue Officers with a view to the realization of arrears of revenue.

(45B) to remit the fees chargeable on applications presented to officers of Land Revenue for the suspension or remission of revenue on the ground that a crop has not been sown or has failed.

H. M. S. MATHEWS,
Revenue Secy. to the Govt. of Myanmar.

----- Attachment -----

[ATTACH LIST 1] 01 FORMS. (Prescribed by the Court-fees Rules, 1902.) FORM A. (Rule 33)

[ATTACH LIST 2] 02 FORM B. (Rule 33.)

[ATTACH LIST 3] 03 FORM C. (Rule 40.)

[ATTACH LIST 4] 04 FORM D. (Rule 46.) [Name of vendor, district and place of vend to be written on the top of the page.]