

CHAPTER 3

Valuation of Suits

PART A.—GENERAL

It should be remembered that the value of a suit for the purposes of the Court-fees Act, 1870, and its value for the purposes of jurisdiction are not necessarily identical, and are frequently very different. The value for the purposes of court-fee is determined by the Court-fees Act, 1870 (as amended), and for purposes of jurisdiction by the Suits Valuation Act, 1887, and the rules made thereunder. In certain classes of suits the value for the purposes of court-fee also can be fixed by rules under section 9 of the Suits Valuation Act.

General.

2.Part I of the Act was extended to this State by Central Government, Home Department, Notification No. 210, dated the 20th February, 1889, and the Punjab Government has made rules under section 3 of the Act determining the value of land and of certain interests therein, for purposes of jurisdiction in the suits mentioned in the Court-fees Act, 1870, section 7, paragraph (v) and (vi) and paragraph (x), clause (d), which are republished in Part D of this Chapter.

Part I of Suits Valuation Act extended to Punjab.

3.No restrictions under section 3, sub-section (2),of the Suits Valuation Act have been imposed as to the classes of land to which the rules apply, or as to the local extent of their operation, and they apply, therefore to all land generally throughout the State, whether assessed to land revenue or not.

Rules under section 3 of the Act apply to all classes of land in the Punjab.

4.Section 4 of the Suits Valuation Act provides that, where a suit mentioned in the Court-fees Act, section 7, paragraph (iv), or Schedule II, Article 17 or 22, relates to land or an interest in land, of which the value has been determined by the rules made under section 3, the amount at which the relief sought in the suit is valued for purposes of jurisdiction shall not exceed the value of the land or interest as determined by those rules.

Land suits falling under section 7 (iv) or article 17, 22, Schedule II of the Court Fees Act.

5.The suits falling under the Court-fees Act, section 7, paragraphs (i, ii, iii, iv, vii, viii, x) (a), (b), and (c), and (xi), (a) to (f), inclusive, are either such as are subject to an ad valorem court-fee, in regard to which the value for the purposes of computing the court-fee and the value for the purpose of determining jurisdiction are, under section

Other suits under section 7 of court fees Act.

8 of the Suits Valuation Act, 1887, the same; or suits dealt with by directions made by the High Court under section 9 of the Suits Valuation Act.

Value of suits governed by rules made under section 9, Suits Valuation Act.

6. Section 8 of the Suits Valuation Act gives the general rule as stated above, but when the value of a suit for purposes of jurisdiction and court-fees is determined by rules under section 9, (ibid) the value as determined by the rules must be accepted.

Plaint should show value for purposes of Court-fees and jurisdiction.

7. In order to guard against mistakes as to the value of a suit for purposes of jurisdiction and of court-fees, respectively, every plaint ought upon its face to show the value for purposes of jurisdiction as well as the value for the purpose of computing court-fees. The former information is requisite in order that the Court may determine whether the plaint should be returned under Order VII, Rule 10, of the Code of Civil Procedure. When a plaint omits to disclose the value of the suit for the purposes of jurisdiction, the person presenting it should be questioned, and his answer recorded on the plaint, unless he consents to amend it then and there.

Value in cases governed by Section 7 (iv) and Schedule II, article 17 of the Court Fees Act.

8. Special care is necessary with respect to cases falling under the provisions of section 7, paragraph (iv) and Schedule II, Article 17, of the Court-fees Act, in valuing suits for the purposes of jurisdiction and court-fees. A table showing the value of different classes of suits for purposes of jurisdiction and court-fees, following the classification of suits in the Court fees Act, has been prepared and attached to this Chapter. It must be clearly understood, however, that this table in itself has no legal force, and that it is merely intended for ready reference by the Courts in dealing with questions of value.

Value of certain suits left to judicial decision.

9. There is no express provision in the Suits Valuation Act 1887, in regard to the classes of suits mentioned below, and they do not admit of being disposed of by rules under Part I, nor are they dealt with by directions under Part II of the Act. The Valuation of such suits, therefore, must be left to judicial decision, as occasion arises. The suits are,—

Suits for houses;
 suits for pre-emption in respect of houses;
 Suits for removal of attachment of houses;
 suits falling under Schedule Article 17, clause (iv), which are not provided for by the rules under-section 3 or directions under section 9, or by section 4 of the Suits

Valuation Act; suits falling under section 7, sub section (x) clause (d) of the Court-fees Act, and relating to property other than land.

10. In the case of some classes of suits or petitions, e.g., suits under section 28 of the Sikh Gurdwaras Act, 1925, or petitions under the Guardians and Wards Act, 1890 the law allows no choice as regards the Court in which proceedings must be taken. There is, therefore, no necessity in such cases to fix any valuation for the purpose of determining jurisdiction.

PART B.—VALUE OF THE SUBJECT-MATTER OF
SUITS FOR THE PURPOSES OF APPEAL.

1. Under the Punjab Courts Act, 1918, the number of appeals in a suit and the Court of Appeal are determined partly by the nature of the suit and partly by its value; and serious inconvenience results to Judges of superior Courts, as well as Suitors when the record of the original Court does not disclose the value of the suit.

General.

The value of the suit as fixed by the plaintiff or as determined by the Court in the event of its being disputed should, therefore be always stated on the face of the final judgment and the decree in the suit.

The term "value", as used in the Punjab Courts Act with reference to a suit, means the amount or value of the subject-matter of the suit.

2. When the copies filed with the memorandum of appeal do not disclose the value, the Appellate Court should, if in doubt, send for the record, which may show the value. In all cases in which the record does not show the value, the Appellate Court must ascertain and determine whether the value of the suit as instituted (not the value of the subject matter of appeal) does or does not exceed the limits of its appellate jurisdiction.

Valuation should be stated in judgment and decree.
Meaning of value.

3. When either the appellant or the respondent takes exception to the valuation determined by the lower Court, the point must be decided like any other point taken in appeal or by way of cross-objection. It should be noted, however, that, according to section 11 of the Suits Valuation Act, no objection as to valuation can be entertained in appeal unless it was taken in the trial Court before the issues were framed and recorded ; or in the lower Appellate Court, in the memorandum of appeal to that Court and unless the Appellate Court is satisfied (for reasons to be recorded in writing) that the suit or appeal was not properly valued, and that the mistake in valuation had prejudicially affected the disposal of the suit or appeal on merits. This rule applies in all cases of erroneous valuation except in suits for accounts where value for purposes of jurisdiction as determined by the Court at any stage shall be final and conclusive and shall not be liable to be contested in appeal or revision (Punjab Act XIII of

Objections as to value.

1942). In this connection also please see A.I.R. 1952 Punjab 200.

Suits for
accounts.

4. In a suit for the amount found to be due after taking accounts, it is not the tentative valuation of the plaintiff, but the amount found to be due and decreed by the Court, that determines the forum of appeal (I.L.R. IX. Lah. 23).

Suits for
redemption of
mortgage.

5. The valuation of a suit for redemption of mortgaged property is now governed by rules framed under section 9 of the Suits Valuation Act, 1887. (*vide* rule 9 of Part C of this Chapter). This rule governs only the value for the purposes of the suit and for the purposes of the appeal the rule laid down by a Full Bench of the High Court in I. L. R. VII Lahore 570 still holds good. In I.L.R.1954 Punjab 342 (D.B) it has been held, following I.L.R. VII Lahore 570, that the forum of appeal in a redemption suit is governed, not by the original, jurisdictional value of the suit but by the amount which is found by the court to be due. Where the amount of the jurisdictional value in appeal is over Rs. 5,000/-, the appeal under the Punjab Courts Act, 1918, lies to the High Court and not to the District Judges Court. The District Judge when he comes to the conclusion that the amount which would be due on taking of the accounts would be more than Rs. 5,000/- cannot pass a decree. (*vide*) I.L.R. 15 Lahore 512 (F.B.). If on the other hand, the decree had been passed on payment of a sum less than Rs. 5,000/- the appeal would have been entertainable by the District Court, and the mere fact that the mortgagee claimed a greater amount than Rs. 5,000/- would not have affected the question of jurisdiction for the purposes of appeal. (*vide*, 54 P.R. 1912).

PART C.—MANNER OF DETERMINING OF THE VALUE OF SUITS
FOR PURPOSES SPECIFIED IN SECTION 9 OF THE SUITS
VALUATION ACT, 1887.

RULES

Rules made by the High Court with the previous sanction of the State Government, under the powers conferred by section 9 of the Suits Valuation Act, 1887, and all other powers in that behalf, for determining for the purposes specified therein, the value of the subject-matter of certain classes of suits which do not admit of being satisfactorily valued, and for the treatment of such classes of suits as if their subject-matter were of the value as hereinafter stated:-

1. (i) Suits in which the plaintiff in the plaint asks for a decree against the other party to an alleged marriage, either alone or with other defendants, for restitution of conjugal rights;

(ii) Similar suits for a decree establishing, annulling or dissolving a marriage or for a declaration that a marriage is void or has been annulled, dissolved or otherwise terminated;

(iii) Suits in which the plaintiff in the plaint asks for a decree establishing an adoption or declaring it void including under the expression "adoption" the customary appointment of an heir-

	Rs.
the Court-fees	<i>Value—(a)</i> For the purposes of
1887.	Act,
	200
purposes of the Suits Valua-	(b) For the
1887, and the Punjab	tion Act,
Act, 1918.	Courts
	1,000

Explanation.—Classes (i) and (ii) do not include petitions under any special Act relating to the dissolution of marriage.

2. Suits by a plaintiff, during the lifetime of a person alleged to have a restricted power of alienation in respect of immovable property, in which the plaintiff in the plaint seeks to have an alienation of immovable property made by such person declared to be void, except for the life of such person or for some other determinate period-

Value—(a) For the purposes of the Court-fees Act,
1870—
as determined by that Act;

(b) For the purposes of the Suits Valuation Act, 1887, and the Punjab Courts Act, 1918—

(i) When the alienation is by a written instrument which declares the value of the interest purporting to be created, or the amount of the consideration for which the alienation is made—such value or amount;

(ii) In other cases—the market value, at the date of the institution of the suit, of the property alienated;

Subject in either case to the provisions of Part I of the Suits Valuation Act, 1887, and of the rules in force under the said Part, so far as those provisions are applicable.

3. Suits in which the plaintiff in the plaint asks for accounts only not being-

(i) Suits to recover the amount which may be found due to the plaintiff on taking unsettled accounts between him and the defendant;

(ii) Suits of either of the kinds described in Order XX, rule 13 of the Code of Civil Procedure.

Rs.

Value—(a) For the purposes of the Court-fees Act, 1887
200

(b) For the purposes of the Suits Valuation Act, 1887, and the Punjab Courts Act, 1918
1,000

4. (i) Suits in which the plaintiff in the plaint seeks to recover the amount which may be found due to the plaintiff on taking unsettled accounts between him and the defendant;

(ii) Suits of either of the kinds described in Order XX, rule 13 of the Code of Civil Procedure;

Value for the purpose (a) As determined by the Court-of Court- fee. fees Act, 1870.

Value for the purpose (b) For the purposes of the of jurisdiction Suits Valuation Act, 1887, and the Punjab Courts Act 1918, as valued by the plaintiff in the plaint, subject to determination by the Court at any stage of the trial.

5. Suits in which the plaintiff in the plaint seeks to establish or to negative any right hereinafter mentioned, with or without an injunction, and with or without damages, namely:—

a right of way; a right to open or maintain or close a door or a window, or a drain, or a water spout (parnala); a right to or in a water course or to the use of water; a right to build, or raise alter or demolish a wall; or to use an alleged party wall or joint staircase-

Value.—(a) For the purpose of the Court-fees Act, 1870—

	Rs.
(i) Suits to establish a right—whether or not injunction is prayed for -	
130	
(ii) Suits to establish a right and for damages whether or not injunction is prayed for ..	
130	

Plus such sum as is claimed as damages;

(b) For the purposes of the Suits Valuation Act, 1887, and the Punjab Courts Act, 1918, as for the purposes of the Court-fees Act, 1870.

6. Suits in which the plaintiff in the plaint seeks to set aside an award, and applications registered as suits under the provisions of sections 20 and 31 of the Indian Arbitration Act, X of 1940 (to file an agreement to refer to arbitration or to file an award), when or so far as the award or the agreement relates to property:-

Value.----(a) For the purposes of the Court-fees Act, 1870, as determined by that Act.

(b) For the purposes of the Suits Valuation Act, 1887, and the Punjab Courts Act, 1918 (as amended), the market value of the property in dispute, subject to the Provisions of Part I of the Suits. Valuation Act, 1887, and of the rules, in force under the said Part, so far as those provisions are applicable.

7. Suits in which the plaintiff in the plaint asks for a mere-declaration without any consequential relief in respect of property other than land assessed to land revenue

Value—(a) For the purposes of the Court-fees Act, 1887, as determined by that Act.

- (b) For the purposes of the Suit Valuation Act, 1887, and the Punjab Courts Act, 1918—the market value of the property in dispute, at the date of institution of the suit, subject to the provisions of Part I of the Suits Valuation Act, 1887, and the rules in force under the said Part, so far as those provisions are applicable.
8. Suits for partition of property—
Court-fee—(a) As determined by the Court-fees Act, 1870.
Value—(b) For the purposes of the Suits Valuation Act, 1887, and the Punjab Courts Act, 1918—the value of the whole of the property as determined by sections 3, 8 and 9 of the Suits Valuation Act, 1887.
9. Suits in which the plaintiff in the plaint asks for redemption of the property mortgaged or foreclosure of the mortgage ;—
Value—(a) For the purposes of the Court-fees Act, 1870 — as fixed by section 7 (ix) of that Act.
(b) For the purposes of the Suit Valuation Act, 1887, and the Punjab Courts Act, 1918—the amount of the principal and interest calculated on the terms of the mortgage at the date of the institutions of the suit.
10. Suits in which the plaintiff asks for cancellation of a decree for money or other property having a money value, or other document securing money or other property having such value,—
Value—(a) For the purposes of the Court-fees Act, 1870,— as determined by that Act.
(b) For the purposes of the Suits Valuation Act, 1887, and the Punjab Courts Act, 1918,—according to the value of the subject-matter of the suit, and such value shall be deemed to be'
(i) If the whole decree or other document is sought to be cancelled, the amount or the value of the property for which

the decree was passed or the other document executed;

- (ii) If a part of the decree or other document is sought to be cancelled, such part of the amount or value of the property.

11. The foregoing rules are subject to the following explanations:—

(i) the term "plaint" includes an amended as well as original plaint,

(ii) a suit falling within any of the above description is not excluded therefrom merely by reason of the plaint seeking other relief in addition to that described in any of the foregoing rules.

Note. These rules came into force on the 2nd January 1943.

(High Court Notification No. 363-R/XXX-3, dated the 2nd December 1942).

PART D.—MANNER OF DETERMINING THE VALUE OF LAND FOR
PURPOSES OF JURISDICTION IN CERTAIN CLASSES OF SUITS.

Rules made by the State Government, under the power conferred by section 2 of the Suits Valuation Act, 1887, and published as Punjab Government Notification No. 255, dated the 4th March, 1889, for determining the value of land for purposes of jurisdiction in the suits mentioned in the Court fees Act, section 7, paragraphs (v) and (vi), and paragraph (x), clause (d).

1. In suits for the possession of land the value of the land, for purposes of jurisdiction, shall be held to be as follows:—

(a) Where the land forms an entire estate, or a definite share of an estate paying annual revenue to Government or forms part of such an estate, and the annual revenue payable for such part is recorded in the Collector's register, and such revenue is permanently settled;—sixty times the revenue assessed on the land.

Suits for
possession of
land.

(b) Where the land forms an entire estate, or a definite share of an estate paying annual revenue to Government, or forms part of such estate and is recorded as aforesaid, and revenue is settled, but not permanently,—thirty times the such revenue so payable.

Explanation to clause (b)—Where the land is a fractional share or a portion of part of an estate, and the land-revenue payable for such part is recorded in the Collector's register and such revenue is not permanently settled, the value, for purposes of Jurisdiction, shall be held to be thirty times such portion of the revenue recorded in respect of that part as may be rateably payable in respect of the share or portion.

Illustrations.—(1) In a suit for possession of a one-third of the entire holding of ten ghummaons forming part of an estate, and recorded as paying Rs. 20 annual revenue, the value of the land, for the purposes of jurisdiction, is one-third of thirty times Rs. 20 or Rs. 600;

(2) In a suit for possession of one ghummaon out of the same holding the value of the land is one-tenth of thirty times Rs. 20, or Rs. 60,

(c) Where the land pays no such revenue, or has been partially exempted from such payment, or is charged with any fixed payment in lieu of such revenue, and net profits have arisen from the land during the year next before the date

of presenting the plaint,—fifteen times such net profits. But where no such net profits have arisen therefrom—the market-value.

(d) Where the land forms part of an estate paying revenue to Government, but is not a definite share of such estate and does not come under clauses (a), (b) or (c) of this rule,—the market-value of the land.

^[18][(dd) Where land holding tax is leviable on the land, the market value of the garden.]

(e) Where the Subject-matter is a garden,— the market-value of the garden.

Suits for pre-emption.

2. In suits to enforce a right of pre-emption in land the value of the land, for the purpose of jurisdiction shall be calculated by the preceding rules.

Suits falling in different classes.

3. When the land or interest in suit falls partly under one and partly under another, of the classes enumerated in Rule 1, the value of the land in each class shall be separately calculated.

'Land' defined.

4. In the application of the above rules the word "land" includes all such right, e. g., shares in village common and in wells as are accessory to the land in suit, and the word "revenue" as used in the preceding rules, when applied to land irrigated from canals, shall be held to include owners' rate for the year next before the date of presentation of plaint, or half the occupier's rate for the same period in cases in which no owners rate is chargeable.

Suits for specific performance of award.

5. In suits for specific performance of an award so far as the award relates to land,—the market value of the land.

Suits *re.* life interest in land and to occupancy rights.

6. Suits relating to a life-interest in land and suits relating to an occupancy right shall, for purposes of jurisdiction, be deemed to be half of the value provided for suits for possession under Rule 1.

A TABLE SHOWING THE VALUE OF SUITS FOR PURPOSES OF COMPUTING COURT-FEE AND FOR DETERMINING THE JURISDICTION OF THE COURTS RESPECTIVELY

1	2	3	4	5
Nature of suit	Provision of court-Fee Act or rules applicable	Value for purposes of court-fee under court, fees act 1870	Provisions of suits valuation Act or rules applicable	Value for purposes of determining jurisdiction of court under the suits valuation Act 1887 and the rules and directions made thereunder
Suits for money including damages, compensation, arrears of maintenance etc.	Section 7 (i)	<i>Ad valorem</i> , on the amount claimed	Section 8	Same as in column 3.
Suits for maintenance or annuities or other sums payable periodically	Section 7 (ii) (a)	<i>Ad valorem</i> , on ten times the amount claimed to be payable for one year.	Ditto	Ditto Ditto
Suits for reduction or enhancement of maintenance or other sums payable periodically.	Section 7 (ii) (b) P. Amendment Act XXVI of 1949	<i>Ad valorem</i> , on ten times the amount sought to be enhanced or reduced for one year	Ditto	Ditto Ditto
Suits for movable property where it has a market value	Section 7 (iii)	<i>Ad valorem</i> , on such value on date of presentation of plaint	Ditto	Ditto Ditto
Suits for movable property where it has no market value	Section 7 (iv) (a) and Punjab Amendment Act XXVI of 1949	<i>Ad valorem</i> , on the amount on which the relief sought is valued in plaint or memo of appeal; this value shall be stated by the Plaintiff; provided that the minimum court fee shall be Rs 10.	Ditto	Value of the relief sought as stated in the plaint
Suit to enforce the right to share in any property on the ground that it is joint Family Property.	Section 7 (iv) (b) and Punjab Amendment Act, XXVI of 1949	Ditto	When suit relates to land or interest in land : Section 4 and rules under section 3 (Chapter 3—D) In other cases Section 8.	Value of relief sought as stated in plaint, but not exceeding the value of the land under rules. Value of Relief sought as stated in the plaint.

A TABLE SHOWING THE VALUE OF SUITS FOR PURPOSES OF COMPUTING COURT-FEE AND FOR DETERMINING THE JURISDICTION OF THE COURTS RESPECTIVELY

1	2	3	4	5
Nature of suit	Provision of court-Fee Act or rules applicable	Value for purposes of court-fee under court-fee Act 1870	Provision of suits valuation Act or rules applicable	Value for purposes of determining jurisdiction of court under the suits valuation Act 1887 and the rules and directions made thereunder
Suit to obtain a declaratory decree or order where consequential relief is prayed	Section 7(iv) (c) and P. Amendment Act XXVI of 1949 and P. Amendment Act XXXI of 1953	<i>Ad valorem</i> on the amount of relief sought as valued and stated in the plaint or memo of appeal by the plaintiff: Provided that minimum court-fee shall be Rs. 10 and provided further that when relief sought is with reference to property such valuation shall not be less than value of property as calculated in manner provided in Section 7 (v) Court-Fees Act 1870	Same as above but subject to Rule 10 of rules framed under Section 9 (Ch. 3-C) (cancellation of documents or decrees etc.)	Same as above but subject to rule 10 (Which relates to suits for cancellation of documents or decree) of Rules framed under Section 9 (Vide Chapter 3-C)
Suit to obtain an injunction	Section 7(iv) (d) and P. Amendment Act XXVI of 1949	<i>Ad valorem</i> on the amount of relief sought as valued and stated in the plaint or memo of appeal by the plaintiff: Provided that minimum court-fee shall be Rs. 10	Same as above but subject to Rule 5 of Rules under Section 9 (Ch. 3-C)	Same as above but subject to Rule 5 of Rules under Section 9 (vide Ch. 3 Part-C)
Suit for a right to some be nefit (not herein otherwise provided for) to arise out of land	Section 7(iv) (e) and P. Amendment Act XXVI of 1949	Ditto	Section 8	Value of Relief sought as stated in the plaint

<p>Suits for accounts:- In which the plaintiff in the plaint seeks to recover the amount which may be found due on taking unsettled accounts or suits under XX R. 13 C.P.C.</p> <p>Note:- As to suits for accounts only, not being for recovery of amount found due see Art. 17 (vi) Schedule II, Infra.</p>	<p>Section (iv) (f) and Amendment Act XXVI of 1949</p>	<p><i>Ad valorem</i>, on amount of relief sought as valued and stated in plaint or memo of appeal by the plaintiff, provided that minimum court fee shall be Rs. 10.</p>	<p>Section 8 and Rule 4 of Rules framed under Section 9 (Ch. 3-C)</p>	<p>Value stated by the plaintiff in the plaint; subject to the determination by the Court at any stage of the trial.</p>
<p>Suit for possession of land:- (a) Where land forms an entire estate or a definite share of an estate paying annual revenue; to Government forms part of such estate and is recorded in collector's registers as separately assessed with such revenue and such revenue is permanently settled.</p>	<p>Section (v) (a)</p>	<p><i>Ad valorem</i> on ten times the revenue payable</p>	<p>Section 3 and Rules framed thereunder. Rule 1 (a) and 3 of Ch. 3-D.</p>	<p>Sixty times the revenue assessed on the land.</p>
<p>(b) Where land forms an entire estate, or a definite share of an estate paying annual revenue to Government; or forms part of such estate and is recorded as aforesaid; and such revenue is settled but not permanently</p>	<p>Section 7(v) (b)</p>	<p>Ditto</p>	<p>Section 3 and Rules framed thereunder. Rules 1 (b) & 3 Chapter 3-D.</p>	<p>Thirty times the revenue assessed on the land.</p>
<p>(c) Where the land pays no such revenue or has been partially exempted from such payment or is charged with any fixed payment in lieu thereof, and net profits have arisen from the land during the year next before the date of present the plaint.</p>	<p>Section 7(v) (c)</p>	<p><i>Ad valorem</i>, on fifteen times the net profits</p>	<p>Section 3 and Rules framed thereunder. Rules 1 (c) & 3 Chapter 3-D.</p>	<p>Fifteen times the net profits.</p>

A TABLE SHOWING THE VALUE OF SUITS FOR PURPOSES OF COMPUTING COURT-FEE AND FOR DETERMINING
THE JURISDICTION OF THE COURTS RESPECTIVELY

1	2	3	4	5
Nature of suit	Provision of court-Fee Act or rules applicable	Value for purposes of court-fee under court-fees Act 1870	Provision of suits valuation Act or rules applicable	Value for purposes of determining jurisdiction of court under the suits valuation Act 1887 and the rules and directions made thereunder
But where no such net profits have arisen	Section 7 (v) (c)	<i>Ad valorem</i> , on value fixed by Court with reference to value of similar land in the neighborhood	Section 3 and Rules framed thereunder Rules 1 (c) & (3) Ch 3-D.	The market value of the land
(d) Where land forms part of an estate paying revenue to Government; but is not a definite share of such estate and is not separately assessed as above mentioned	Section 7 (v) (d)	Market value of the land	Section 3 and Rules framed thereunder Rules 1 (d) & (3) Chapter 3-D	Ditto
(e) Where subject matter is a garden	Section 7 (v) (e)	Market value of the garden	Section 3 and Rules framed thereunder Rules 1 (e) & (3) Chapter 3-D	Market value of the garden
(f) In all the above cases (a) to (e) under "suits for possession of land" if the suit relates to life-interest in land or to an occupancy right	Section 7 (v) (a) to (e)	Same as (a) to (e) above	Rules 6 framed under Section 3 Chapter 3-D	Half of the value as determined in (a) to (e) above against suits for possession of land
(g) Suit for possession of a house	Section 7 (v) (e)	Market value of the house	No provision	Presumably the market value but this has to be left to judicial decisions.
Suits to enforce a right of pre-emption	Section 7 (vi)	<i>Ad valorem</i> on value computed as in Section 7 (v) above of the land garden or house in respect of which the right is claimed.	Same as in suits for possession of the land garden or house (above)	Same as in suits for possession of the land, garden or house (above)

Suit for the interest of an assignee of land revenue	Section 7 (vii)	Fifteen times the net profits during the previous year	Section 8	Same as in column 3.
Suit to set aside an attachment of land or of an interest in land or revenue	Section 7 (viii)	Amount for which land or interest was attached ; provided that where such amount exceeds value of the land or interest, same value as in a suit for possession of such land or interest.	Section 8 and rules under Section 3 (Ch. 3-D).	The amount for which land or interest attached but not exceeding the value of the land or interest. N. B.—The case of attachment of a house is not provided for and must be left to Judicial decision.
In suits against a mortgagee for the recovery of the property mortgaged	Section 7 (ix) and P. Amendment Act XXVI of 1949	According to half the principal money expressed to be secured by the instrument of mortgage.	Rule 9 framed under Section 9 Chapter 3-C.	The amount of principal and interest calculated on the terms of the mortgage at the date of the Institution of the suit
Suits by a mortgagee to foreclose the mortgage or where mortgagee is by conditional sale to have the sale declared absolute	Section 7 (ix)	According to principal money expressed to be secured by the instrument or mortgage	Ditto	Ditto
Suits for specific Performance:	Section 7 (x) (a)	(a) According to sale consideration	Section 8	Same as in column 3
(a) of a contract of sale.				
(b) of a contract of mortgage	Section 7 (x) (b)	(b) According to amount agreed to be secured	Ditto	Ditto
(c) of a contract of lease	Section 7 (x) (c)	(c) On the amount recoverable in the first year	Ditto	Ditto
(d) of an award	Section 7 (x) (d)	(d) Amount or value of property in dispute	For land Section 3 and Rules 1 and 5 thereunder (Ch. 3-D) In other cases no provision	Market value of land as determined by rules In regard to other property presumably market value though matter can be determined by judicial decisions only.
Suits between landlord and tenant as described in clauses (a) to (f) of Section 7 (xi) Court-Fees Act 1870.	Section 7 (xi)	Amount of rent the preceding year	Section 8	Same as in Column 3

*Miscellaneous applications and petitions described in Articles 1 to 14 of Schedule II of Court-Fees Act 1870	Articles 1 to 14 Schedule II. Pb. Amending Acts No. VII of 1922 No. VI of 1926 No. XXVI of 1949	A fixed court-fee stamp as indicated in column III of the Scheduled II, in each case.	-	No jurisdiction value necessary as the office or court to which the application or petition is to be made is indicated in the Schedule or in the Statue under which application or petition is made
*****Every petition, application or memorandum of appeal under special Marriage Act (No. 43 of 1954) or Hindu Marriage Act (No. 25 of 1955) Plaintiff or memorandum of appeal in a suit.	Sch. II, Article 14-A Pb. Act No. 14 of 1956	A fixed court-fee stamp of Rs. 15 leviable	-	Ditto
(i) to alter or set aside a summary decision or order of a civil court not established by Letters patent or of any Revenue Court	Schedule II, Article (17) (i) Pb. Act No. XXVI of 1949	A fixed court fee stamp of Rs. 15 leviable	(a) As to land:-Section 4 and Rule made under Section 3 (Ch. 3-D)(b) (b) in other cases No provision	(a) Not to exceed the value of the land as determined under the rules (Ch. 3-D) (Please see entries against Section 7(v) Court-Fees Act above) Presumably the objective valuation of the subject matter

*Attention In this connection is invited to Punjab Court- Fees (Amendment) Acts. No. VII of 1922, VI of 1926 and XXVI of 1949.

*****Added by Punjab Act No. 14 of 1956

A TABLE SHOWING THE VALUE OF SUITS FOR PURPOSES OF COMPUTING COURT-FEE AND FOR DETERMINING THE JURISDICTION OF THE COURTS RESPECTIVELY

1 Nature of suit	2 Provision of court-Fee Act or rules applicable	3 Value for purposes of court-fee under court-fees Act 1870	4 Provision of suits valuation Act or rules applicable	5 Value for purposes of determining jurisdiction of court under the suits valuation Act 1887 and the rules and directions made thereunder
(ii) to alter or cancel any entry in a register of the names of proprietors of revenue paying estate	Schedule II, Article 17 (ii) P. Act XXVI of 1949	Ditto	Ditto	Ditto
(iii) to obtain a declaratory decree where no consequential relief is prayed	Schedule II, Article 17 (iii) P. Act XXVI of 1949	Ditto	(a) As to land Section 4 and Rules under Section 3 (Ch. 3-D) (b) Rules 1 (ii), (iii) (Establishing or annulling a marriage or adoption) Chapter 3-C. (c) Rules 2, and 7 under Section 9 (Chapter 3-C) Alienations by limited owner)	(a) Not to exceed the value of land as determined under the rules (b) Rs. 1000 (c) Market value of the property in dispute on date of institution of suit subject to Part I of Section V. Act and rules framed under that Part, so far as applicable or amount of the consideration of the alienation challenged where it is by written instrument. (In each case please refer to the rule applicable.

A TABLE SHOWING THE VALUE OF SUITS FOR PURPOSES OF COMPUTING COURT FEE AND FOR DETERMINING THE JURISDICTION OF THE COURTS RESPECTIVELY

1	2	3	4	5
Nature of suit	Provision of court-Fee Act or rules applicable	Value for purposes of court-fee under court-fees Act 1870	Provision of suits valuation Act or rules applicable	Value for purposes of determining jurisdiction of court under the suits valuation Act 1887 and the rules and directions made thereunder
(iv) to set aside an award	Schedule II, Art. 17 (iv) P. Act XXVI of 1949	Ditto	Rule 6 under Section 9 (Ch. 3-C)	Market value of property in dispute subject to provisions of Part I, Section V Act and Rules under said Part so far as applicable
(v) to set aside as adoption	Schedule II, Article 17 (v) P. Act XXVI of 1949	Ditto	Rule 1 (iii) under Section 9 (Ch. 3-C)	Rs. 1000
(vi) Other suits not provide for by Court Fees Act, where subject-matter cannot be valued in money	Schedule II, Article 17 (vi) P. Act XXVI of 1949	Ditto	(a) conjugal rights Rule 1 (i) under Section 9 (Ch. 3-C.) (b) Accounts only not being for recovery of amount found due. Rule 3 Ch. 3-C (c) Partition suits Rule 8 Chapter 3-C. (d) Other cases	(a) Rs. 1,000 (b) Rs. 1,000 (c) Value of whole of property as determined by Section 3, 8 and 9 Section V Act. (d) According to judicial decision or rules that may be framed from time to time
Application under Section 20 Indian Arbitration Act 1940	Schedule II, Article 18 (v) P. Act XXVI of 1949	A fixed court-fee stamp of Rs. 10 leviable	Rule 6 under Section 9 (Chapter 3-C)	Market value of property in dispute subject to Part I of Section V Act and rules under that Part, so far as applicable
Agreement in writing stating a question for the opinion of the court under the Code of Civil Procedure, 1908	Schedule II Art. 19 P. Act XXVI of 1949	Ditto	Section 4 and Rules under Section 3 (Ch. 3-D)	Ditto
Petitions under the Indian Divorce Act except petitions under Section 44 of that Act and memo of appeal under section 55 of that Act.	Schedule II Art. 20 P. Act XXVI of 1949	A fixed court-fee Stamp of Rs. 30 leviable		Tribunal having jurisdiction is indicated in the Act mentioned in column No. 1
Plaint or memo of appeal under Parsl Marriage and Divorce Act, 1865	Schedule II Art. 21 P. Act XXVI of 1949	Ditto		Ditto

**Plaint or memo of appeal in suites by a reversioner under Punjab Customary Law for Declaration in respect of alienation of ancestral land.	Schedule II Art. 22 P. Act XXVI of 1949	A fixed court-fee Stamp of Rs. 15 leviable	Section 4 and rules under Section 3 (Ch 3-D) (Punjab Act 1 of 1938)	Not to exceed the value of land as determined under the rules in Ch. 3-D.
***Application or memo of appeal for relief under Punjab Urban Rent Restriction Act	Schedule II Art. 23	Fixed court-fee Stamp of Rs. 13/- leviable		Tribunal having jurisdiction is indicated in the Act mentioned in column No. 1
****Claims for money (whether secured) or (unsecured) or a claim to set off made against such claims or counter-claims under the Banking Companies Act 1949 (Act X of 1949)	Schedule II Art. 24	Rs. 15 where the amount does not exceed Rs. 2500. Rs. 30 where the amount exceeds Rs. 2500 but does not exceed Rs. 10,000		Ditto
****Memorandum of appeal from an order or decision passed under the provisions of section 45-B of the Banking Companies Act, 1949 (Act X of 1949)	Schedule II Art. 25	Rs. 50 where the amount exceeds Rs. 10,000 Rs. 60 where the amount exceeds Rs. 5,000 but does not exceed Rs. 10,000		Ditto
		Rs. 100 where the amount exceeds Rs. 10,000		

**Added by Punjab Act VII of 1922.

***Added by Punjab Act
XXVI of 1949.

****Added by Punjab Act
XXXV of 1954.