

Registration Act, 1908

Part XIII - Of the Fees for Registration, Searches and Copies

1 [***] The 2 [State Government] shall prepare a table of fees payable--

- (a) for the registration of documents;
- (b) for searching the registers;
- (c) for making or granting copies of reasons, entries or documents, before on or after registration; and of extra or additional fees payable--
- (d) for every registration under section 30;
- (e) for the issue of commissions;
- (f) for filing translations;
- (g) for attending at private residences;
- (h) for the safe custody and return of document; and
- (i) for such other matters as appear to the Government necessary to effect the purposes of this Act.

STATE AMENDMENTS

3 Kerala:

Renumber section 78 as sub-section (1) thereof and after it insert the following as sub-section (2), namely:--

"(2) The State Government may, if in their opinion it is necessary in the public interest so to do, by order published in the Official Gazette, remit the fees payable in respect of any of the matters enumerated in clauses (a) to (i) of sub-section (1) either generally or for any particular class or classes of cases and in respect of persons generally or of any particular class or classes of persons."

4 Pondicherry:

Section 78 be renumbered as sub-section (1), insert sub-section (2) as under--

"(2) The State Government, if it is of opinion that there are reasonable grounds for doing so, may, by order published in the Official Gazette, remit in the whole or any part of the Union territory of Pondicherry, any fee or fees payable in respect of any matter or matters enumerated in clauses (a) to (i) of sub-section (1), either generally or for any particular class or classes of cases and in respect of persons generally or of any particular class or classes of persons."

5 Rajasthan:

Section 78 be renumbered as sub-section (1), insert sub-section (2), as under--

"(2) The State Government may, if in its opinion it is necessary in the public interest so to do, by order published in the Official Gazette, remit or reduce the fees payable in respect of any of the matters enumerated in clauses (a) to (i) of subsection (1), either generally or for any particular

class or classes of cases and in respect of persons generally or of any particular class or classes of persons."

6 West Bengal:

Renumber section 78 as sub-section (1) thereof and after it, insert the following subsection, namely:--

"(2) The State Government, if it is of opinion that there are reasonable grounds for doing so, may, by order published in the Official Gazette, remit in the whole or any part of West Bengal any fee or fees in respect of any matter or matters enumerated in clauses (a) to (i) of sub-section (1), either generally or for any particular class or classes of cases and in respect of persons generally or of any particular class or classes of persons."

Section 78A

7 Goa:

After section 78, insert as under--

"78A. Power to reduce or remit fees.--If the Government of Goa, Daman and Diu is satisfied that it is necessary in the public interest so to do, it may, by notification in the Official Gazette, reduce or remit, whether prospectively or retrospectively, in the whole or any part of the territory, any fee or fees payable in respect of any of the matters enumerated in clauses (a) to (i) of section 78, either generally or for any particular class or classes of cases and in respect of persons generally or any particular class or classes of persons."

8 Tamil Nadu:

In its application to the State of Tamil Nadu, after section 78, added the following new section, namely,--

"78A. Power to reduce or remit fees.--The State Government may, if in their opinion it is necessary in the public interest so to do, by order published in the Tamil Nadu Government Gazette, reduce or remit, whether prospectively or retrospectively, the fees payable in respect of any of the matters enumerated in clauses (a) to (i) of section 78, either generally or for any particular class of cases and in respect of any person or class of persons."

9 Uttar Pradesh:

After section 78, insert as under--

"78A. Power to reduce or, remit fees.--The State Government may by rule or order published in the official Gazette, reduce or remit, whether prospectively or retrospectively, in the whole or any part of the territories under its administration, the fees chargeable in respect of any instrument or class of instruments, or in respect of any class of instruments when executed by or in favour of the State Government or any person or class of persons."

1. The words "Subject to the control of the "Governor-General in Council" omitted by Act 38 of 1920, section 2. and Schedule I.

2. Substituted by the A.O. 1950, for "Provincial Government".

3. Vide Kerala Act 7 of 1968, section 14 (w.e.f. 22-2-1968).

4. Vide Regulation 2 of 1977, section 3 (w.e.f. 1-4-1977).

5. Vide Rajasthan Act 16 of 1976, section 4 (w.e.f. 13-2-1976).

6. Vide West Bengal Act 8 of 1956, section 3 (27-1-1956).

7. Vide Goa Act 14 of 1985, section 2 (27-6-1985).

8. Vide Tamil Nadu Act 1 of 1998, section 2 (w.e.f. 2-3-1998).

Section 79 - Publication of fees

A table of the fees so payable shall be published in the Official Gazette, and a copy thereof in English and the vernacular language of the district shall be exposed to public view in every registration office.

Section 80 - Fees payable on presentation

All fees for the registration of documents under this Act shall be payable on the presentation of such documents.

STATE AMENDMENTS

1Andhra Pradesh:

After section 80 of the principal Act, the following section shall be inserted, namely:--

"80A. Recovery of deficit registration fees.--(1) Notwithstanding anything contained in section 80, if after the registration of document, it is found that the fee payable under this Act in relation to that document has not been paid or has been insufficiently paid, such fee or the deficit in the fee paid, as the case may be, may, on a certificate of the registering officer be recovered from the person who represented such document for registration under section 32, as an arrear of a land revenue:

Provided that no such certificate shall be granted unless due inquiry is made and such person is given an opportunity of being heard:

Provided further that no such enquiry shall be commenced after the expiry of such period, after the date of the registration of the document, as may be prescribed.

(2) The certificate of the registering officer under sub-section (1) shall, subject to appeal under sub-section (3), be final and shall not be called in question in any Court or before any authority.

(3) Any person aggrieved by a certificate of the registering officer under sub-section (1) may appeal to the Registrar if it is a certificate of the Sub-Registrar, or to the Inspector-General of Registration if it is a certificate of the Registrar. All such appeals shall be preferred within such time and shall be heard and disposed of in such manner, as may be prescribed.

(4) The Government or the Inspector-General of Registration and Stamps may write off the irrecoverable arrears of deficit registration fee subject to such conditions as may be prescribed."

2Gujarat:

After section 80, insert as under:

"80A. Recovery of deficit amount or registration fee as arrear of land revenue and provision for refund.--(1) If, on inspection or otherwise, it is found that the fee payable under this Act in relation to any document which is registered has not been paid or has been insufficiently paid, such fee may (after failure to pay the same on demand within the period specified therein), on a certificate of the Inspector General of Registration, be recovered from the person who presented such document for registration under section 32 as an arrear of land revenue. The certificate of the Inspector General of Registration shall be final and shall not be called in question in any court or before any authority:

Provided that no such certificate shall be granted unless due inquiry is made and such person is given an opportunity of being heard.

(2) Where the Inspector General of Registration finds that the amount of fee in excess of that which is legally chargeable, has been charged and paid under the provisions of this Act, he may upon an application in writing or otherwise refund the excess."

3Haryana:

After section 80, insert as under:

"80A. Deficit amounts of fees payable and their recovery.--(1) If the value of the property or the considerations, as the case may be, has been increased under section 47A of the Indian Stamp Act, 1899, the consequential increase in the fee for the registration of documents under this Act, shall be paid by the person liable to pay the same within a period of thirty days from the date the order of determination of the value of the property or the consideration, as the case may be, is communicated to him.

(2) The fee payable under sub-section (1) may be recovered as an arrear of land revenue."

4Himachal Pradesh:

After section 80, insert as under:

"80A. Recovery of registration fees as arrears of land revenue and provision for refund.--(1) If on inspection, or otherwise, it is found that the fee payable under this Act in relation to any document which is registered has not been paid or has been insufficiently paid, such fee may, after failure to pay the same on demand within a specified period, on a certificate of the registering authority concerned, be recovered from the person who presented such document for registration under section 32 as an arrear of land revenue.

(2) Where the Registrar finds the amount of fee in excess of that which is legally chargeable has been charged and paid under the provisions of this Act, he may, upon an application in writing or otherwise, refund the excess."

5Karnataka:

After section 80, insert as under:

"80A. Recovery of registration fee not levied or short levied, etc.--(1) If on inspection or otherwise, it is found that the fee payable under this Act in relation to any document which is registered has not been paid or has been insufficiently paid, such fee may, on a certificate of the Inspector-General of Registration, be recovered from the person who presented such document for registration, as an arrear of land revenue. The certificate of the Inspector-General shall be final and shall not be called in question in any court or before any authority:

Provided that no such certificate shall be granted without giving such person,--

(i) an opportunity of being heard; and

(ii) an opportunity to pay the amount of fee found due from him.

(2) If on inspection or otherwise the Inspector-General of Registration finds that the amount of fees charged and paid under the provisions of this Act is in excess of that which is legally chargeable, he may, upon an application in writing or otherwise, refund the excess fee so charged and paid.

(3) Nothing in sub-sections (1) and (2) shall apply to instruments executed prior to first day of April, 1972."

6Madhya Pradesh:

After section 80 the following section shall be inserted, namely:--

"80A. Recovery of deficient registration fees as arrears of land revenue.--If on inspection or otherwise, it is found that the fees payable under this Act in relation to any document which is registered has been insufficiently paid, the deficient amount of fee shall after failure to pay the same on demand within the prescribed period, be recoverable from the person who presented such document, as arrears of land revenue."

7 Maharashtra:

After section 80, insert the following, namely:--

"80A. Recovery of fees and provision for refund.--(1) If on inspection or otherwise, it is found that any fee payable under this Act has not been paid or has been paid insufficiently, such fee may (after failure to pay the same on demand within the period specified therein), on a certificate of the Inspector-General of Registration, be recovered as an arrear of land revenue from the person from whom such demand is made. The certificate of the Inspector-General shall be final and shall not be called in question in any court or before any authority:

Provided that no such certificate shall be granted unless due inquiry is made and such person is given an opportunity of being heard.

(2) Where the Inspector-General of Registration finds the amount of fee in excess of that which is legally chargeable has been charged and paid under the provisions of this Act, he may, upon an application in writing or otherwise, refund the excess."

8 Orissa:

After section 80, insert as under:

"80A. Recovery of deficient registration fees as arrears of land revenue.--If on inspection or otherwise, it is found that the fee payable under this Act in relation to any document which is registered has been insufficiently paid, the deficient fee shall, after failure to pay the same on demand within the prescribed period, be recoverable from the person who presented such document as arrears of land revenue."

9 Punjab:

After section 80, insert as under:

"80A. Duty of Collector in proceedings under section 47A of the Indian Stamp Act, 1899.--(1) If during any proceedings under section 47A of the Indian Stamp Act, 1899, the Collector finds that the fee paid for registration of document under this Act is in deficit, he shall while determining the duty, by an order, also determine the deficient amount of fee and shall send a copy of the order so made to the concerned registering officer for the recovery of the amount of fee found so deficient from the person liable to pay the deficient amount of duty under the said section 47A in respect of such a document:

Provided that no order determining the deficient amount of fee shall be made after the expiry of a period of three years from the date of registration of the document.

(2) An order of the Collector under sub-section (1) shall be deemed to be an order made by him under section 47A of the Indian Stamp Act, 1899.

(3) Any amount recoverable under this section, may be recovered as arrears of land revenue.

80B. Recovery of deficient amount of fee as arrears of land revenue.--(1) Where on inspection or otherwise, it is found that the fee payable under this Act in relation to any registered document has not been paid or has been insufficiently paid such fee or the deficient fee, as the case may be, if not paid to the concerned registering officer on demand within the prescribed period, may, on a certificate of the Inspector-General of Registration or of the Registrar of a district, be recovered as arrear of land revenue from the person who presented such a document for registration in terms of the provisions of section 32:

Provided that,--

(i) no demand of fee as aforesaid shall be made after the expiry of a period of three years from the date of registration of the document, and

(ii) the certificate shall be issued after due enquiry and the person concerned having been given an opportunity of being heard.

(2) The certificate issued under sub-section (1), shall be final and shall not be called into question in any court or before any authority.

80C. Refund of excess fee.--Where the Inspector General of Registration finds that the amount of fee charged and paid is in excess to that which is legally chargeable and payable under this Act, he may, upon an application in writing or otherwise, refund the excess amount of fee so charged and paid."

10Rajasthan:

After section 80, insert as under:

"80A. Duty of Collector in proceedings under sections 47A and 47C of the Indian Stamp Act, 1899.--(1) Where during the course of proceedings, if any, under section 47A or section 47C of the Indian Stamp Act, 1899, the Collector is satisfied that the fee for registration paid under this Act in respect of a document or instrument is in deficit, he shall determine, in the course of such proceedings, the deficient amount of fee and recover the same from the person liable to pay the deficient amount of stamp duty under the said section.

(2) The amount recoverable under this section shall be recovered as arrears of land revenue.

80B. Recovery of deficient registration fee as arrears of land revenue.--If on inspection or otherwise, it is found that the fee payable under this Act in relation to any document which is registered has not been paid or has been insufficiently paid, such fee may (after failure to pay the same on demand within the prescribed period) on a certificate of Inspector-General of Registration or any other officer appointed under section 8, be recovered from the person liable to pay the stamp duty as arrears of land revenue. Such certificate shall be final and shall not be called in question in any court or before any authority:

Provided that no such certificate shall be granted unless due enquiry is made and such person has been given an opportunity of being heard."

11Tamil Nadu:

After section 80, insert as under:

"80A. Recovery of deficit registration fee.--(1) Notwithstanding anything contained in section 80, if, after the registration of a document, it is found that the fee payable under this Act in relation to that document has not been paid or has been insufficiently paid, such fee or the deficit, as the case may be, may, on the certificate of the registering officer, be recovered from the person who presented such document for registration under section 32, as an arrear of land revenue:

Provided that no such certificate shall be granted unless due inquiry is made and such person is given an opportunity of being heard:

Provided further that no such inquiry shall be commenced after the expiry of such period, after the date of registration of the document, as may be prescribed.

(2) The certificate of the registering officer under sub-section (1) shall, subject only to appeal under sub-section (3), be final and shall not be called in question in any court or before any authority.

(3) Any person aggrieved by a certificate of the registering officer under subsection (1), may appeal to the Registrar if it is a certificate of the sub-Registrar or to the Inspector-General of Registration if it is a certificate of the Registrar. All such appeals shall be preferred within such time, and shall be heard and disposed of in such manner, as may be prescribed."

12Uttar Pradesh:

After section 80, insert as under:

"80A. Duty of Collector in proceedings under section 47A of the Indian Stamp Act, 1899.--(I) It shall be the duty of the Collector, if he is satisfied, during the proceedings, if any, under section

47A of the Indian Stamp Act, 1899, that the fee for registration paid under this Act in respect of a document is in deficit, to determine in the course of such proceedings the deficient amount of fee and to send a copy of the order made in the proceedings to the registering officer for the recovery of the said amount from the person liable to pay the deficient amount of stamp duty under the said section.

(2) An order of the Collector under sub-section (1) shall be deemed to be an order made by the Collector under section 47A of the Indian Stamp Act, 1899 and shall be final.

(3) Any amount recoverable under this section may be recovered as arrears of land revenue.

80B. Recovery of deficient registration fee as arrears of land revenue and provision for refund for excess.--(1) If on inspection or otherwise, it is found that the fee payable under this Act in relation to any document which is registered has not been paid or has been insufficiently paid, such fee may (after failure to pay the same on demand within the prescribed period), on a certificate of Inspector-General of Registration, Additional Inspector-General of Registration or Deputy Inspector-General of Registration, be recovered from the person who presented such document for registration under section 32 as arrears of land revenue. Such certificate shall be final and shall not be called in question in any court or before any authority:

Provided that no such certificate shall be granted unless due enquiry is made and such person has been given an opportunity of being heard.

(2) Where the Inspector-General of Registration finds that the amount of fee charged and paid exceeds that which is legally chargeable under the provisions of this Act he may, upon an application in writing or otherwise, refund the excess."

[13](#)Karnataka:

After Part XIII, insert as under:

"PART XIII A

OF DEED WRITERS

"80B. Deed writers to hold licences.--No person other than an advocate or other legal practitioner, shall for payment, write deeds unless he holds a licence granted in accordance with rules made under section 69."

[14](#)Tamil Nadu:

After Part XIII, insert as under:

"PART XIII A

OF TOUTS

"80B. Powers to frame and publish lists of tout.--(1) Every Registrar of a district as regards his own office and the offices subordinate thereto and every Sub-Divisional Magistrate as regards the registration offices within his own jurisdiction may frame and publish lists of persons proved to his satisfaction or to the satisfaction of any Sub-Registrar as provided in section 80C, by evidence of general repute or otherwise, habitually to act as tout, and may from time to time, alter and amend such lists.

(2) No person's name shall be included in any such list until he shall have had an opportunity of showing cause against such inclusion.

(3) Where the name of any person is included in a list framed and published by a Sub-Divisional Magistrate under this section, such person may, within thirty days of the publication of the list in which his name first appears, apply in writing to the Registrar the district for the removal of his name from such list and the orders of the Registrar, passed after such inquiry (if any) as he considers necessary on such application shall be final.

80C. Inquiry by a Sub-Registrar regarding suspected touts.--Any Registrar of a district or Sub-Divisional Magistrate may send to any Sub-Registrar within the jurisdiction of such authority the name of any person alleged or suspected to be a tout and request the Sub-Registrar to hold an inquiry in regard of such person and the Sub-Registrar shall thereupon hold an inquiry into the conduct of that person, and, after giving him an opportunity of showing cause as provided in sub-section (2) of section 80B, shall report to the authority who has made the request whether the person has been proved to the satisfaction of the Sub-Registrar to be a tout; and that authority may include the name of any person who has been so proved to be a tout in the list of touts framed and published by him under sub-section (1) of section 80B:

Provided that such authority shall hear such person who before his name has been so included, appears before him and desires to be heard.

80D. Display of lists of touts in registration offices.--A copy of every such list shall be conspicuously displayed in every registration office to which the same relates.

80E. Exclusion of touts from precincts of registration offices.--A registering officer may, by general or special order, exclude from the precincts of his registration office any person whose name is included in any such list.

80F. Presumption as to touts found within precincts of registration offices.--Every person who having been excluded from the precincts of a registration office under section 80E is found within the precincts of any registration office, without written permission from the registering officer shall be deemed to be acting as a tout for the purposes of section 82A:

Provided that this section shall not apply where such person is a party to a document intended for registration at such office or has been directed to appear by any process of the registering officer.

80G. Arrest and trial of touts.--(1) Any registering officer may, by an order in writing, direct any person named in the order to arrest any such tout found within the precincts of the registration office. Such tout may be arrested accordingly and shall be forthwith produced before the registering officer.

(2) If the tout admits his offence the provisions of section 345 of the Code of Criminal Procedure, 1973 (2 of 1974) shall be applicable, so far as may be, to his detention, trial and punishment.

(3) If the tout does not admit his offence the provisions of section 346 of the Code shall be similarly applicable to his detention, trial and punishment.

(4) A registering officer shall be deemed to be a Civil Court for the purposes of sections 345 and 346 of the said Code."

[15](#)West Bengal:

After Part XIII of the main Act, insert the following Parts XIII A and XIII B, namely:--

"PART XIII A

OF TOUTS

80A. Powers to frame and publish lists of touts.--(1) Every Registrar of district as regards his own office and the offices subordinate thereto and every Sub-Divisional Magistrate as regards the registration offices within his own jurisdiction may frame and publish lists of persons proved to his satisfaction or to the satisfaction of any Sub-Registrar as provided in section 80B, by evidence of general repute or otherwise, habitually to act as touts, and may, from time to time, alter and amend such lists.

(2) No person's name shall be included in any such list until he shall have had an opportunity of showing cause against such inclusion.

(3) Where the name of any person is included in a list framed and published by a Sub-Divisional Magistrate under this section, such person may, within thirty days of the publication of the list in which his name first appears, apply in writing to the Registrar of the district for the removal of his name from such list and the orders of the Registrar, passed after such inquiry (if any) as he considers

necessary, on such application shall be final.

80B. Inquiry by Sub-Registrar regarding suspected touts.--Any Registrar of a district or Sub-Divisional Magistrate may send to any Sub-Registrar within the jurisdiction of such authority the name of any person alleged or suspected to be a tout and request the Sub-Registrar to hold an inquiry in regard to such person; and the Sub-Registrar shall thereupon hold an inquiry into the conduct of that person, and, after giving him an opportunity of showing cause as provided in sub-section (2) of section 80A, shall report to the authority who has made the request whether the person has been proved to the satisfaction of the Sub-Registrar to be a tout; and that authority may include the name of any person who has been so proved to be a tout in the list of touts framed and published by him under sub-section (1) of section 80A:

Provided that such authority shall hear any such person who, before his name has been so included, appears before him and desires to be heard.

80C. Hanging up of lists of touts in registration offices.--A copy of every such list shall be kept hung up in every registration office to which the same relates.

80D. Exclusion of touts from precincts of registration offices.--A registering officer may, by general or special order, exclude from the precincts of his registration office any person whose name is included in any such list.

80E. Presumption as to touts found within precincts of registration offices.--Every person who having been excluded from the precincts of a registration office under section 80D is found within the precincts of any registration office without written permission from the registering officer, shall be deemed to be acting as a tout for the purposes of section 82A:

Provided that this section shall not apply where such person is a party to a document intended for registration at such office or has been directed to appear by any process of the registering officer.

80F. Arrest and trial of touts.--(1) Any registering officer may, by an order in writing, direct any person named in the order to arrest any such tout found within the precincts of the registration office. Such tout may be arrested accordingly and shall be forthwith produced before the registering officer.

(2) If the tout admits his offence the provisions of sections 480 and 481 of the Code of Criminal Procedure, 1898, shall be applicable, so far as may be, to his detention, trial and punishment.

If the tout does not admit his offence the provisions of section 482 of the said Code shall be similarly applicable to his detention, trial and punishment,

(3) A registering officer shall be deemed to be a Civil Court for the purposes of sections 480, 481 and 482 of the said Code.

PART XIIIIB

OF DEED-WRITERS

80G. Power of Inspector-General to make rules relating to deed-writers.--(1) The Inspector-General shall have power, from time to time, to make rules consistent with this Act--

(a) prescribing the manner in which and terms subject to which persons who write documents outside the precincts of a registration office, or who frequent the precincts of registration offices, for the purpose of writing documents, may be granted licences;

(b) prescribing the fees (if any) to be paid for such licences; and

(c) declaring the conditions under which persons who write documents outside the precincts of registration offices without licences shall be deemed to be touts for the purposes of this Act.

(2) The rules so made shall be submitted to the State Government for approval, and, after they have been approved, they shall be published in the Official Gazette and on publication shall have effect as if enacted in this Act."

In its application to the State of West Bengal, after Part XIIIIB, insert the following Part XIIIIC, namely,--

PART XIIIIC

OF ACQUISITION OF IMMOVABLE PROPERTY IN CERTAIN CASES OF TRANSFER

80H. Immovable property in respect of which proceedings for acquisition may be taken.--(1) Where the State Government, on receipt of any report from the registering officer or otherwise, has reason to believe that any immovable property has been transferred by a person to another person for an apparent consideration which is less than the fair market value of the property and that the consideration for such as agreed to between the parties has been truly stated in the instrument of transfer, the State Government may acquire the property after initiating proceedings in accordance with the provisions of the land Acquisition Act, 1894 (1 of 1894).

(2) Every registering officer shall report to the State government in the Judicial Department any case of transfer as aforesaid as soon as it comes to his notice.

Explanation.--Words and expressions used herein and not defined but defined in Chapter XXA of the Income-tax Act, 1961 (43 of 1961), shall have the meanings respectively assigned to them in that Act."

-
1. Vide Andhra Pradesh Act 4 of 1999, section 7 (w.e.f. 1-4-1999).
 2. Vide Gujarat Act 18 of 1990, section 4 (w.e.f. 19-11-1990).
 3. Vide Haryana Act 36 of 1973, section 2 (w.r.e.f. 1-11-1966).
 4. Vide Himachal Pradesh Act 1 of 1982, section 2 (w.e.f. 15-1-1982).
 5. Vide Karnataka Act 19 of 1980, section 2 (w.r.e.f. 1-4-1972).
 6. Vide Madhya Pradesh Act 4 of 1999, section 3 (w.e.f. 15-10-1999).
 7. Vide Maharashtra Act 35 of 1966, section 2 (w.e.f. 9-11-1966) and Maharashtra Act 49 of 1975, section 2 (w.e.f. 2-10-1975).
 8. Vide Orissa Act 19 of 1991, section 3 (w.e.f. 17-9-1991).
 9. Vide Punjab Act 18 of 1994, section 3 (w.e.f. 18-7-1994).
 10. Vide Rajasthan Act 11 of 1982, section 8 (w.e.f. 16-7-1982).
 11. Vide Tamil Nadu Act 31 of 1982, section 2 (w.e.f. 5-9-1983).
 12. Vide Uttar Pradesh Act 48 of 1975, section 5 (w.e.f. 1-11-1975).
 13. Vide Karnataka Act 55 of 1976, section 14 (w.e.f. 23-10-1976).
 14. Vide Tamil Nadu Act 38 of 1987, section 3 (w.e.f. 1-1-1988).
 15. Vide Bengal Act 5 of 1942, section 9 (w.e.f. 1-11-1943).
 16. Vide West Bengal Act 23 of 1984, section 3 (w.e.f. 15-9-1984).
-
-