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In Re: Court Fees

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Court : Chennai

Decided On : Oct-31-1922

Reported in : 76Ind.Cas.741; (1923)45MLJ557

Appellant : In Re: Court Fees

Judgement :

Walter Salis Schwabe, K.C., C.J.

1. The question to be decided in this case is whether on a proper interpretation of the notification contained in the Fort St. George Gazette of May 5th, 1922 the rules imposing increased institution fees on suits on the Original Side of this Court apply the new scale to suits instituted on that day or not. The words of the notification are 'that the amendments do come into force from the date of publication in the Fort St George Gazette,' and the whole question is whether those words mean on and after that date, including May the 5th, or after that date excluding May the 5th.

2. The matter has been most fairly and clearly argued by the Advocate General for the Crown and Mr. V.V. Srinivasa Iyengar for the litigants, and I have also had the opportunity of studying and considering the judgments of my brothers, who take different views on this matter. I approach-this matter conscious of the salutary rule that, in all statutes imposing taxation, any real ambiguity must be decided in favour of the subject and against the Crown. I consider that the hour of the day at which the Gazette was actually published is a wholly irrelevant consideration, because on neither view does it make any difference. If the Gazette had been published

early in the morning, according to the view of Kumaraswami Sastri, J., the tax will come into operation only the next day. If it had been published late in the night, according to the view of Coutts-Trotter, J., the tax would still be operative from the time the office opened for the receipt of plaints on that day. I agree that we have nothing to do with the English Common Law except in so far as it may afford some guide as to the proper meaning to be attached to words in the English language. I think this may be deduced from a study of all the English authorities, namely, that in every case the word 'from' preceding a date may have one of two meanings, namely, on and after, that is, including the named date, or merely after, that is excluding the named date, and that it is necessary to look at the context and the circumstances of each case to arrive at the true construction. But I think further that, unless there are valid reasons to the contrary, certain rules may be deduced and they may he stated thus: (i) that, if the named date is the beginning of a defined limited period, that is, where there is a terminus ad quern as well as a terminus a quo, then prima facie the first day is excluded; (2) that, if the named date is the beginning of an indefinite period then prima facie the first day is included. I say prima facie because in my view there must be exceptions, for example, if I announced that I should sit on the Original Side from Monday next, I should interpret that to mean including Monday, and that whether I had announced that I should do so for a month only or whether I had left the terminus ad quern indefinite. In my view these rules have been recognised by the framers of the two Indian Statutes, the Indian General Clauses Act X of 1897, Section 3, Sub-section (12), and the Madras General Clauses Act I of 1891, Section 9 following the English Interpretation Act of 1889, 52 and 53 Vic. cap. 63. I do not think it necessary to decide whether any of these Interpretation Acts applies, though I incline to the view that the-English Act applies, as none of them deal specifically with this point.

3. Applying the general rules stated above to this case, the named date must be included unless there is some valid reason why it should not be, and I can find none. It is true that it may have the effect of making persons pay more than they understood they had to pay when they filed their suits; but this seems to me a ground for criticising the method of imposing this tax rather than a ground for interpreting the notice in any particular way; and I think that this argument is more

than counterbalanced by the fact that this was a sudden imposition of a tax which in many cases could be avoided if notice was given of it in time for suits to be filed between the time of the publication and of its actually coming into operation. What has greatest weight with me is that I am of opinion that in ordinary plain English, unless there is anything indicating the contrary intention in the context, 'from a named date' means 'on and after that day.'

4. I do not discuss the authorities in detail because I think the whole matter is summarized in the words of A.L. Smith, L.J. in In re North, Ex parte Hasluck (1895) 2 Q.B.D. 264 . 'In the reckoning of time each case must depend on its own circumstances and subject-matter,' and giving the best consideration that I can to this case and the circumstances and the subject-matter of this notification, in my judgment, the plaints filed on May 5th are subject to the amended rules, and it must be declared accordingly.

Coutts-Trotter, J.

5. The short point for our decision is whether the new scale of fees applies to the plaint filed in this Court on the 5th May, the date of its publication in the Fort St. George Gazette. The High Courts of India are enabled to make rules for regulating the practice and proceedings of such Courts and to settle a table of fees to be allowed to officers of Court under Section 107 of the Government of India Act, 5 and 6 Geo. V, c. 61, and 6 and 7 Geo. V, c. 37 and 9 and 10 Geo. V, c. 101, all of course being statutes passed by the Imperial Parliament. The Advocate-General therefore contends that it follows that Section 36 of the Interpretation Act of 1889, 52 and 53 Vict. c. 63 alone applies and that we are not concerned with the Indian Statutes. Section 36, Sub-section 2 of the Interpretation Act is as follows:

Where an Act passed after the commencement of this Act, or any order in Council, order, warrant, scheme, letters patent, rules, regulations, or bye-laws made, granted or issued, under a power conferred by any such Act, is expressed to come into operation on a particular day, the same shall be construed as corning into operation immediately on the expiration of the previous day.

6. If this contention be not correct, the orders made by the High Courts under the authority of the Government of India Act must be governed by the Indian General Clauses Act X of 1897 and the relevant Sections of that Act are section 3, Sub-section 12, and Section 9. Section 3, Sub-section 12 is as follows:

Commencement used with reference to an Act or Regulation shall mean the day on which the Act or Regulation comes into force.

7. Section 9 enacts that in any Act, it shall be sufficient, for the purpose of excluding the first in a series of days or any other period of time, to use the word 'from' and for the purpose of including the last in a series of days or any other period of time, to use the word 'to.' In my opinion this case is not really affected by the consideration of whether the English Interpretation Act or the Indian General Clauses Act is to be looked to for the guiding rule in this case. The whole argument of Mr. Srinivasa Iyengar is based on the use or the preposition 'from' in the notification instead of the more obvious 'on,' To my mind no useful purpose is served by drawing distinctions between particular prepositions such as 'on,' 'from,' 'from and after' and so forth and for that I have the authority of Doe v. Spence (1805) 6 East. 120 and of Lindley, L.J. in Sidebotham v. Holland (1895) 1 Q.B. 378, 384 . It appears to me that while it is true that no one general rule exists as to the computation of time See Sir William Grant in Lester v. Garland 33 E.R. 748 and In re North, Ex parte Hasluck (1805) 6 East. 120 the English Common Law was evolved two perfectly clear principles and they are the principles which I conceive that the draftsman of the Indian General Clauses Act intended to embody in the sections which I have quoted. What I conceive to emerge from the decided cases is this: that as the law in general neglects fractions of a day you must either exclude or include the whole of the day with which a given statute or rule or regulation deals. And the exclusion or inclusion, I think, is clearly provided in two other rules. If you are fixing the point of time at which a certain state of things is to be called into existence, that state of things comes into existence at midnight of the day preceding the day at which or on which or from which or from and after which the new state of things begins. In such cases the statute or rule is only concerned in fixing the terminus a quo of a new state of law which is enacted to continue indefinitely, in other words, until repealed by a new enactment of the

legislature where, in short, you have a terminus a quo but no terminus ad quern. This principle is well illustrated by the case of Tomlinson v. Bullock (1879) 4 Q.B.D. 230. It is one of obvious convenience for it would be an intolerable burden upon the litigant public to require it to ascertain at which precise hour of the day a particular statute is passed or a particular rule or regulation is promulgated. The other rule is this. When you have a period delimited by statute or rule which has both a beginning and an end, the word 'from' excludes the opening day and any words fixing the closing day include that day. As was pointed out by Day, J., any other canon of construction would lead to an absurdity. For instance a policy of insurance to be good for one day from the 1st January might be valid only for a few hours or even for a few minutes or conceivably not at ail, unless you exclude the 1st January from the computation. Illustrations of the application of this principle are to be found in Isaac v. Royal Insurance Co. (1870) L.R. 5 Ex. 296 In re Railway Sleepers Supply Co. (1885) 29 Ch. D. 204 South Staffordshire Tramways Co. v. Sickness and Accident Assurance Association (1891) 1 Q.B. 402 Sheffield Corporation v. Sheffield Electric Light Co. (1898) 1 Ch. 203 and Goldsmiths' Co. v. The West Metropolitan Railway (1904) 1 K.B. 1. The distinction appears to me to be vital and reconciles all the cases referred to in the argument. I think the rule that emerges is this: Where a statute fixes only the terminus a quo of a state of things which is envisaged as to last indefinitely the common law rule obtains that you ought to neglect fractions of a day and the statute or regulation or order takes effect from the first moment of the day on which it is enacted or passed, that is to say, from midnight of the day preceding the day on which it is promulgated: where, on the other hand, a statute delimits a period marked both by a terminus a quo and a terminus ad quern, the former is to be excluded and the latter to be included in the reckoning. This notification clearly falls within the former class and must be taken to have come into force on the first second of the 5th May, that is to say, from midnight of the 4th May. It follows that the plaints filed on the 5th May arc liable to the enhanced fees laid down by the Regulation.

8. A very large part of the argument addressed to us on behalf of those who filed plaints on the 5th May was based on what was called a hardship suffered by them if our decision should be favourably to the Crown. Increased taxation is always in a sense a hardship to the subject but I cannot see any special hardship imposed

upon these particular litigants. If the suits which they filed are not in their opinion worth the expenditure entailed by the increased rate of institution fees, they would doubtless be permitted to withdraw them - a suit evaluated at that rate by the person who institutes it is not likely to be based on a very solid cause of action. In any event a line has to be drawn one side or the other more or less arbitrarily and it does not seem to me that considerations of supposed hardship can possibly affect the determination. In my opinion the Crown succeeds, whether this matter is regulated directly by the Common Law of England and the English Interpretation Act of 1889 or by the Indian General Clauses Act which, in my opinion, should be construed in the light of the numerous decisions of the English Courts. I do not think too much importance should be attached to the terminological significance of the words 'period' and 'series' which are the expressions used in the Indian Act. But it is clear that such considerations, if invoked, tend to support the contention of the Crown. In the case of the word 'period' it is incontestably so, for the word obviously imports from its Greek origin the completion of a circuit, that is to say, something which has both a terminus a quo and a terminus ad quern to begin and end the circuit.

Kumaraswami Sastri, J.

9. By a notification in the Fort St. George Gazette Extraordinary, published on Friday the 5th of May, 1922, the Table of Fees which under Appendix II of the old rules on the Original Side, were levied in respect of the institution of suits was amended and instead of a fixed fee of Rs. 30 levied under serial No. 1, it was provided that Rs. 150 was to be levied in all suits where the value of the subject-matter did not exceed Rs. 10,000 and that, in respect of suits of higher value, Rs. 20 was to be levied for every Rs. 5,000 or part thereof in excess of Rs. 10,000. In respect of serial Nos. 2 and 2(a) it was provided that, in the case of suits cognizable by the City Civil Court or the Court of Small Causes, the same fee was to be levied as would be leviable were the suits instituted in those Courts, with a proviso that the fee shall, in no case, be less than Rs. 150. This notification states that the amendments 'do come into force from the date of publication in the Fort St. George Gazette.'

10. A Gazette Extraordinary was issued on the 5th of May, 1922 containing the notification and it reached the High Court at about 5 p.m. that day and several plaints had been filed before that hour. As the office hours are 11 a.m. to 5 p.m. the notification reached the Court at the close of the office hours. The question raised is whether the plaints instituted that day are to be charged with a fee of Rs. 30 as under the old rules or with the tee provided for by the amended rules and this question turns en whether the notification is to take effect from the 5th of May the day of publication or whether that day is to be excluded in determining the question as to from what date the amended rules have operation. The wording of the notification being that it is to take effect 'from the date of publication' it is argued by the Advocate-General who appears for the Government that the word 'from,' in construing, the notification, must be taken as inclusive of the date of publication and that the notification should apply to plaints presented on that date before the publication as the law does not take notice of fractions of a day.. Mr. Srinivasa Iyengar who appears on the other side contends that the date of publication should be excluded and that the use of the word 'from' does not necessarily connote the inclusion of the first day. Reference has been made by the Advocate General in the course of his arguments to the General Clauses Act X of 1897 and the Madras General Clauses Act I of 1891, but these Acts do not afford much help as Act X of 1897 only applies to the construction of the Acts of Governor General in Council and the Regulations made pursuant to those Acts and is not made applicable to any rules that may be framed. The legislature has refrained from making the provision of this Act applicable to rules framed under statutory power. The Madras General Clauses Act I of 1891 similarly has no application to the question involved in this case. Section 36 of the Interpretation Act of 1889 (52 and 53 Vic. C. 63) is also of no help even assuming that the Act applies to rules made under the powers conferred by Section 107 of the Government of India Act (a point on which I express no opinion) as the section refers to rules being expressed to come into operation 'on' a particular day and not 'from' a particular day. We have therefore to fall back on the general principles which govern cases like the present.

11. There has been a great diversity of opinion as regards the legal effect of the use of the word 'from' with reference to the computation of time and as to whether

it must be treated as inclusive or exclusive of a terminus a quo. Hard and fast rules were attempted to be laid clown in the earlier English cases. For example in Castle v. Burditt (1790) 3 T.R. 623 it was held, relying on the rule laid down in R. v. Adderly (1780) 2 Doug. 446, that where the computation of time is to be made from an act done the day on which the act is done is to be included. Distinctions were attempted to be drawn between, the use of the words 'from the date' and 'from the day of the date.' It was, however, recognized even in the earlier cases that no hard and fast rules could be laid down. Lord Mansfield in Pugh v. Duke of Leeds (1777) 2 Coup 714, where a lease Was to run from the day of the date of the indenture for 21 years, and the question was whether the date of the lease must be included or excluded, observed as follows: 'In grammatical strictness and in the nicest propriety of speech that the English language admits of, the sense of the word' from 'must always depend on the context and subject matter whether it shall be construed inclusive or exclusive of the terminus a quo.'

12. All the earlier authorities were referred to and discussed by Sir William Grant, M.K. in Lester v. Garland (1808) 15 Ves. 248 , which has been followed in subsequent cases. On a consideration of the authorities on the question as to whether in computing time from an act or event, that day is to be included or excluded, he observed as follows:

It is not necessary to lay down any general rule upon this subject; but upon technical reasoning I rather think it would be more easy to maintain that the day of an act done or an event happening ought in all cases to be excluded than that ii should in all cases be included. Our law rejects fractions of a day more generally than the civil law does. The effect is to lender it a sort of indivisible point so that any act done in the compass of it is no more referable to any one, than to any other portion of it but the act and the day are co-extensive; and therefore the act cannot properly be said to be passed until the day is passed. But it is not necessary to lay down any general rule; whichsoever way it should be laid own, cases would occur, the reason of which would require exceptions to be made.

13. The Master of the Rolls referred with approval to the argument of Sergeant Palmer that in all the previous cases except one the act clone, from which the

computation is made inclusive of the day, is an act to which the party against whom the time runs is privy; and, as he has unquestionably the benefit of some portion of the day, there is the less hardship in constructively reckoning the whole of it as a part of the time allowed him; whereas in the case under consideration the event-was one totally foreign to the party whose time for deliberation was to begin to run from that event. Maxwell in the 'Interpretation of Statutes' (Sixth Edition, P. 605) observes as follows.

In the computation of time, distinctions have been made by the Courts which were founded, chiefly on considerations of convenience and justice. The general rule, anciently, seems to have been that both terms or endings of the period given for. doing or suffering something were included; but when a penalty or forfeiture was involved in non-compliance with a condition within the given time, the time was reckoned by including one and excluding the other of the terminal days. A distinction was afterwards made depending on whether the point from which the computation was to be made was an act to which the person against whom the time ran, was privy or not. Thus, if the time ran 'from' when he was arrested or received a notice of action, it might justly be computed as including the day of that event; but not so, if it ran from the death of another person; a fact of which he would not, as in the previous cases, necessarily be cognizant, or, in other words, in such and cognate cases the exact meaning is signified by the phrase 'from and after'.

14. In In re North, Ex parte Hasluck (1895) 2 Q.B. 264, the point for consideration was whether the day of seizure by a Sheriff should be included or excluded in computing the period of 21 days referred to in Section 1 of the Bankruptcy Act of 1890. Vaughan Williams, J., observes as follows:

There seems no doubt that by the common law when an act is complete on a particular day, and it becomes necessary to calculate from that day, the day on which the act was so completed must be reckoned in the computation. This is the principle established in R. v. Adderley 99 E.R. 295, and it was upon this it was held in Glassington v. Rawlins 102 E.R. 653, with regard to the act of bankruptcy grounded upon lying in prison for two months after arrest that the day of the arrest

must be included in the computation of time.

15. After referring to the section in the old and new Bankruptcy Acts the learned Judge observed as follows:

I do not feel disposed, however, to revert to the common law principle unless the law clearly compels me to do so, because it is much more convenient to have one rule of computation of time in bankruptcy, and it is not readily to be assumed that the legislature intended to establish two rules.

16. Lord Esher M.R. on appeal observed as follows:

No general rule exists for the computation of time either under the Bankruptcy Act or any other statute, or ,indeed, where time is mentioned in a contract and the rational mode of computation is to have regard in each case to the purpose for which the computation is to be made. Notwithstanding the elaborate array of authorities which have been cited to us they seem on being shifted to contain no binding rule to the effect that time must be computed according to a hard and fast rule; that seems clear from the judgment in Lester v. Garland (1808) 15 Ves. 248 which Sir William Grant after a learned examination of the whole subject laid down what I conceive to be the wholesome view that no general rule exists. A great deal of difficulty has been caused in the administration of the law and particularly of the common law by decisions in which technical rules have been formulated which were not true - that is, were not in accordance with the facts of the case. To say that by the common law a part of a day is the whole of a day is to say something which is contrary to the truth; it is a technical rule which was imposed upon the law with the result of bringing the law into disrepute. It is immaterial whether those older decisions were right in the particular cases; if they, or any of them, laid down any general rule as to the mode of computing time, that rule has been departed from in recent times and no longer exists.

17. A.L. Smith L.J., observed:

It is contended that the old authorities show that formerly when time had to be computed from the doing of an act, the first day, that is, the day on which the act

was done was included and that the rule is applicable to the present case. But it has been shown from subsequent cases that there is no such universal rule and that in the reckoning of time each case must depend on its own circumstances and subject matter and for this 1 need only refer to the judgment of Sir William Grant in Lester v. Garland 33 E.R. 748 to that of Kelly, C.B. in Isacs v. Royal Insurance Co. (1870) L.R. 5 Ex. 296 and of Chitty, J., in In re Railway Sleepers Supply Co. (1885) 29 Ch. D. 204.

18. Rigby, L.J. observed as follows:

It is said that the law takes no account of fractions of a day; but that is not a correct statement, for it means that the law will never enquire at what time a particular event took place; for instance, a difference of five minutes in the registration of two deeds in the Middlesex Registry would be sufficient to determine a question of priorities, and the time of their respective registration will, as a matter of course, be looked at. If the doctrine is cut down to the proposition that in the computation the law takes no account of fractions of a day, then it means one of two things; either that the fraction of a day is to be taken as a whole day or that it is to be excluded altogether from the calculation; it does not help us to determine in any particular case whether the part is to be left out or kept in. ft was contended before us and it seems at one time to have been thought to be law that where a fact or event was mentioned from which a given period of time was to be reckoned the Court was bound to reckon the portion of the day on which the act was done as though it were a whole day and to reckon it as the first day of the period. That doctrine underwent a thorough examination in Lester v. Garland (1808) 15 Ves. 248, at the hands of Sir William Grant who considered the case in which the first day had been included or excluded and came to the conclusion (which I think was inevitable) that there was no general rule on the subject. His own view was that if there were to be a general rule it ought to be one of exclusion as being more reasonable than one to the opposite effect. His classification of the cases shows that where the calculation is in favour of a per son, the construction should be adopted which is more favourable to him.... In my opinion although Sir William Grant did not put the proposition in so many words, his judgment leads us to the conclusion that the question whether the day on which the act is done is to

be included or excluded must depend on whether it is to the benefit or disadvantage of the person primarily interested.

19. The law is thus stated in Halsbury's Taw's of England Vol. 27 page 446:

Expressions such as 'from such a day' or 'until such a day' are equivocal since they do not make it clear whether the inclusion or exclusion of the named day be intended. As a general rule however the effect of defining a period in such a manner is to exclude the first day and include the last day.

20. I may also refer to Stroud's Judicial Dictionary where it is stated 'from' is much akin to 'after' and when used with reference to computation to time, for example, from a stated day, prima facie excludes the day of the date.' In Wharton's. Law Lexicon it is stated that the word 'from' ordinarily excludes the day from which the time is to be reckoned but is construed inclusive of that day if the context requires it. Sidebotham v. Holland (1763) 3 Burr. 1424, was referred to by the Advocate General as showing that the words 'at,' 'on,' 'from' and 'on and from' have the same meaning. That case turned upon the date of commencement of a tenancy and all that Lindley, L.J., held in that case was that the words 'at,' 'on' 'from' and 'on and from' were, for the purpose of considering the validity of a notice, equivalent expressions and the learned Judge observed that any distinction between them for such, a purpose as that was far too subtle for practical use. I do not think that it is authority for holding that wherever these words are used they have the same meaning. Tomlinson v. Bullock (1879) 4 Q.B.D. 230 referred to turned on the construction of Section 3 of the Bastardy Act 35 and 26, Vic Ch. 65, which runs as follows:

Any single woman who may be delivered of a bastard child after the passing of this Act, etc.,

21. It was held that the Act came into immediate operation and that order on application may be made in respect of a child born at any time of the day on the 10th August 1872, when the Act received the Royal assent. Lush, J., was of opinion that the Act was not intended to deprive the mother of a child born on the day on which it was passed of all remedy against the putative father, that it

intended to substitute another remedy for that which it took away, and that if that intent can be effectuated without violence to its language it is the duty of the Court to so construe the Act as to carry out that intention. The case proceeded on considerations as to the intention of the legislature and of the hardships that would be caused to the mother and bastard. I do not think it is authority for the proposition that the use of the word 'from' invariably includes the first day. The law as laid down by the more recent decisions being that there is no universal rule and that in the reckoning of time each case must depend upon its circumstances and subject matter, there is no reason to hold that the exclusion of the first day where the word 'from' is used is only to be in cases where there are two termini, as contended for by the Advocate General. His main argument was that the rule of the common law being that 'from' is to be included for the computation of time, that the law would not take notice of fractions of a day, and that the authorities only made an exception where there were both termini, the common law rule ought to be applied in this country so as to include the first day whenever the word 'from' is used. The common law rule, if there was any such hard and fast rule, as contended for by the Advocate General, has not been applied in a series of recent decisions, the test laid down being whether the inclusion or exclusion would be just or equitable or would be in accordance with the intentions of the parties having regard to the circumstances and subject matter of each case. I do not think that the rules of English Common Law based as many of them are on a system of jurisprudence and on considerations so different should be applied to this Court unless necessary for the ends of justice. It has not been held in any case that the English Common Law applies to this country. The rules of equity and good conscience are by the Civil Courts Act to govern cases not covered by Hindu and Muhammadan Laws. The rule that the law will not take notice of fractions of a day has been used for the purpose of excluding the first day in cases where the inclusion would work hardship and I do not think there is any reason for including the day where an act is said to be done from a day and excluding the day where an act is said to be done from a day to another day. A number of days beginning with a fixed date is still a series of days and they do not cease to be a series simply because they are to go on indefinitely. It is argued that the exclusion is necessary when there are two termini because if one day is given for the doing of

an act the law would be reduced to an absurdity. But it has always been recognized even in the older decisions that the word 'from' would exclude the first day, if otherwise it would lead to an absurdity and that though the law does not in general take-notice of fractions of a day, yet it admits it if necessary. This was recognised as early as Combe v. Pitt 97 E.R. 907. If the rule is that 'from' includes or excludes the first day according to the (Context and the intention of the parties, it would necessarily exclude the first day when there are two termini and one day given and there is no necessity for having two rules of construction according as there are one or two termini.

22. Applying the law as laid down in the previous cases to the facts of the present case, we have to see whether the 5th of May 1922 is to be included or excluded. I might, in this connection, state that I do not think that the principles which govern, or the devices which are resorted to, by the Executive for the purpose of raising money by taxation ought to have any weight with us in determining whether the date of publication is to be included or excluded. I do not think the High Court is part of the taxgathering machinery of the Government or has any concern with the consequences to the Government of their decision on the construction of the rule. The rule, I take it, was passed by the Judges of the High Court in the exercise of the powers entrusted to them to control the administration of justice and the fees were raised because in the opinion of the Judges it was just and proper that litigants ought to pay more for the benefits which they derive by resorting to the jurisdiction of the High Court. The notification expressly states that it is to have effect from the date of publication, the object of the publication being that the public ought to have notice that the fees were being raised so that they might know exactly what they were in for when they resorted to the High Court for justice. The notification, as I have already said, was (as appears from a note of the Deputy Registrar) received in the High Court at 5 p. m., the office closing at 5 p.m. It seems to me that the litigants who filed plaints before they or even the office had knowledge of the publication of the rule did what was perfectly valid under the old rules and they presented the plaints with Rs. 30 stamp irrespective of the value of their claim. A person who files a plaint which is properly stamped and which is iii order at the time of presentation is entitled to have his plaint admitted on presentation though as a matter of convenience the office receives the plaints and

admits that at the end of the day or later on. There seems to me to be very little justice or equity in directing that persons who have done what was perfectly a legal and valid act at the time should pay a Court-fee which is much higher simply because a notification was received at the close of the day making the higher fees chargeable from the date of the notification. It may well be that if those persons had notice that instead of Rs. 30 they had to pay at least Rs. 150 and a maximum that would range according to the value of their claim, they might rather have compromised with the other side or might have had resort to other proceedings like arbitration for settling their claims. I can find nothing to justify charging people, who filed their plaints on that day without knowledge of the notification which only reached the High Court at 5 p.m. with the higher fees in respect of plaints filed during the course of the day.

23. Having regard to all the facts and circumstances of the present case, I think that, if the law is that there is no hard and fast rule in deciding whether the word 'from' is inclusive or exclusive of the date of notification and that each case must depend upon its own circumstances and subject-matter, justice and equity demand that the date of the notification ought to be excluded. I would therefore direct that all the plaints received on the 5th of May, 1922 be stamped with Rs. 30.

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