TABLE OF FEES

REVENUE DEPARTMENT

MANTRALAYA, MUMBAI 17TH JULY 1961

REGISTRATION ACT, 1908

No. RGN-1558-67731-N (as amended from time to time).

The following table of fees prepared by the Government of Maharashtra is exercise of the powers conferred by Section 78 of the Registration Act, 1908 (XVI 1908) in its application to the State of Maharashtra and in super session of notifications issued in that behalf is hereby published as required by Section 79 of the said Act. (Amended on 28/12/2001, 26/03/2003, 29/12/2003,11/9/2014)

TABLE OF FEES.

- I. (I) This Article shall apply to those documents on which registration fee is leviable on an ad-valorem scale on the amount or value of the consideration or of the property to which the document relates.
- (2) The registration fee on the following documents shall be levied on an ad-valorem scale on the amount or value of the consideration Acknowledgment (not being of the nature described in Article III), Agreement for consideration (See Note 6), Annuity Bonds (See Note 5), Award, Bond, Bill of Exchange, Bill of Sale, Lease (See Notes 5 and 7), Instrument of Assignment, Mortgage (See Notes 1 and 2), Release kit consideration (not being of the nature described in Article III), Transfer, any certified copy of a decree or order of Court.
- (3) The registration fee on the following documents shall be levied on an ad valorem scale on the amount or value of the property.

Composition-Deed, Partnership-Deed, Declaration of Trust, Release other than one falling under (2) above or Article III,

(3-A) The Registration fee on the following documents shall be leviable on an advolorem scale on the market value of the property on which stamp duty is charged unless the subject matter of the document is money only in which case, the registration fee shall be leviable on the amount of money.

Conveyance, Certificate of Scale, Exchange, Gift, Partition, Power of Attorney given for consideration or without consideration and authorizing the attorney to sell the property, Sale Settlement and Transfer of lease by way of assignment.

- (4) The ad-valorem scale shall be -
- (a) If the amount or value of the consideration or of the property to which such instrument relates is wholly expressed therein.

When the amount of value	Amount of fee Rs. 100.00	
does not exceed Rs. 10,000/-		
When the amount of value	Rs. 100.00 plus Rs. 10.00 for every	
does of Rs. 10,000/-,	Rs.1,000/- or part there in excess of Rs 10,000	
	subject to the maximum of Rs.30,000/-	

(b) If such amount or value is only partly expressed, the same advalorem fee as above on

the amount or value which is expressed and an additional fee of Rs. 25.00.

c) If such amount or value is not expressed at all a fixed fee as under;

Sr. No.		Rs.
(1)	In respect of immovable properties situated in Greater Bombay, Thane, including that part of Thane Taluka adjoining Greater Bombay which is encircled by Thane Bassein Creek and Navi Mumbai Corporation area, including Hill Station areas, Municipal Corporation of cities of Pune including the Cantonments of Pune and Kirkee.	1,000
(2)	Municipal Corporations, other than those mentioned in clause (1) above, and Cantonments of Deolali, Dehu Road- and Aurangabad.	750
(3)	In respect of the immoveable properties situated at any place other than those mentioned in clauses 1 and 2 above.	500
(4)	In respect of the deed of partnership	1000
(5)	In respect of moveable property	500

Note 1: Where property subject to a mortgage is sold to the mortgage the Difference between the purchase money and the amount of the mortgage in respect of Such fee has already been paid, shall be considered as the amount of consideration for the deed of sale provided the, mortgage deed is proved to the satisfaction of the registering officer to have been duly registered and the fact of such registration is noted in the deed of sale. When there is no difference between the purchase money and the 'amount of mortgage the fee leviable shall be Rs.100/-.

Note 2: The fee leviable upon a document purporting to give collateral. auxilliary or additional or substituted security or security by way of further assurance, where the principal or primary mortgage is proved to the satisfaction of the registering officer to 'have been duly registered shall be same as for the principal or primary mortgage if the same does not exceed Rs.100/- otherwise it shall be Rs.100.

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Note 3: In the case of an instrument of Partition the value of the separated share or shares on which stamp duty is leviable shall be deemed to be the amount or market value of the property to which such instrument relates.

Note 4: In the case of leases, the amount or value of consideration on which the ad-valorem fee is to be assessed shall be as follows:-

(1) Where the rent is fixed and no fine or premium is paid or money advanced, then, if the lease is granted,-	The fee will be assessed-
(a) where the lease purports to be for a term not exceeding three years.	For the whole amount of rent or the amount of average. annual rent, whichever is lower.
(b) where the tease purports to be for a period in excess of three years but not more than ten years.	On thrice the amount of average annual rent.
(c) where the lease purports to be for a period in excess of ten years but not more than twenty nine years, without renewal clause, contingent or otherwise.	On five times the amount of average annual rent.
(d) where the lease purports to be for a period in excess of twenty nine years or in perpetuity or does not purport to be for any definite period or for lease for a period of ten years with renewal clause, contingent or otherwise.	Ten times of the amount average annual rent.
(2) where the lease is granted for fine or premium or money advanced or to be advanced and where no rent is fixed	The amount of such a fine or premium or money advanced or to be advanced.
(3) Where the lease is granted for a fine or premium or money advanced or to be advanced in addition to rent fixed.	The amount of fine or premium or money advanced or to be advanced, in addition to the fee which would have been payable on such lease, if no fine or premium or advance had been paid.

"Explanation I :- Rent paid in advance shall be deemed to be premium or money advanced within the meaning of this Article, even if there is a provision to set it off towards any installment or installments of rent.";

Explanation II: When a lessee undertakes to pay any recurring charges such as Government Revenue, Landlord's share of cesses or the owner's share of municipal rates or taxes, which is by law recoverable from the lessor, the amount so agreed to be paid by the lessee shall be deemed to be part of the rent.

N. B. :- If a patta or lease be given to a cultivator and the kabulayat or counterpart of such patta or lease be - registered in the same office and on the same day as the patta or

lease, the fee chargeable in respect of the two documents shall not be greater than the he fee which would have been charged on the lease alone.

Note 4-A:-For the transfer of tenancy rights without consideration the fee shall he as follows:-

(1) For the properties mentioned in item (i) of sub-clause(c) of clause (4) of Article 1.	Rs.500/-
(2) For the properties mentioned in item (ii) of sub-clause (c) of clause (4) of Article 1.	Rs.300/-
(3) For the properties mentioned in item (iii) of sub-clause (c) of clause (4) of Article I.	Rs.200/-
(4) For the properties mentioned in item (iv) of sub-clause (c) of clause (4) of Article I.	Rs.100/-

Note 5 - In case of an instrument executed to secure the payment of an annuity other sum payable periodically, the amount or value of the consideration on which the advalorem fee is to be assessed, shall be. as follows:-

Where the sum is payable	The fee will be assessed on
(a) for a definite period	The total amount to be paid during the period.
(b) in perpetuity or for an indefinite time not terminable with any life in being.	The total amount payable during the first twenty years calculated from the date on which the first payment becomes due.
(c) lot an indefinite time terminable with any life in being at the date of such instrument of conveyance.	The total amount payable during the first twelve years calculated from the date on which the first payment becomes due.

Note 6 - In the case of service bonds and agreements for the hire of moveable property, the amount or value of the consideration, on which the ad-valorem fee is to be assessed, shall be as follows:-

If the service bond or agreement is granted	The fee will be assessed on
1) for a period of a year or less	The total amount payable under the service bond or agreement
for a definite period exceeding one year	The average annual amount to be paid during the period
3) for an indefinite period	The average annual amount to be paid during the first ten years.

- **Note 7.-** If in any case the rent, remuneration or hire is payable partly in money and partly in kind and money, and the value of the portion payable in kind is not expressed, the fee Shall be charged at twice the amount of the ad-valorem fee chargeable in respect of the amount payable in money; e.g. if the ad-valorem fee leviable on the amount payable in money is Rs.100, the total fee leviable in respect of the document would be Rs.100 on the money value, plus Rs.100 for the payment in kind, if the rent or remuneration is payable entirely in kind and, if the money value is not expressed, a fixed fee as is mentioned in Article 1(4)(c) shall be levied.
- **Note 8 -** The fee on any instrument comprising or relating to several distinct matters shall be the aggregate of the fees with which separate instruments each comprising or relating to one of such matters, would be charged.
- **Note 9.-** In respect of confirmation deed without consideration, an ad-valorem fee under Article-1, shall be charged on the document confirmed, in addition to a fee of Rs.100/- In respect of such confirmation, for consideration, an ad-valorem fee under Article 1 shall be charged in addition to the fee leviable on a deed confirmed.
- **Note 9 A-** In the case of power of attorney given without consideration to the mother, father, brother, sister, husband, wife, son, daughter, grandson, granddaughter or to near relative as defined under the Income tax Act,1961 (43 of 1961), the amount of registration fee shall be Rs. 100 only.
- **Note 10 -** (1) In case of document purporting or operating to effect a contract for the sale of immovable property an ad-valorem fee shall be charged on the document. The document purporting or operating to transfer by way of sale of such property and executed in pursuance of the contract shall be treated as a supplementary document and shall be subject to an advalorem fee subject to maximum of Rs. 25/-
- (2) Except as otherwise provided in this Article, the provisions of clause (1) shall, so for as may be, apply to documents which purport to be or to operate as agreements for the transfer any right, title, or interest in immovable property, otherwise than an by way of sale and to documents which purport or operate. to effect such transfers and are executed in pursuance of such agreements.
- **Note 11. -** In case of documents purporting or operating to effect a contract for the sale of immoveable property, an ad-valorem fee shall be charged on the document. The document purporting or operating to transfer, by way of sale of such property and executed in pursuance of the said contract, shall be treated as a supplementary document and shall be accordingly charged with the fee, subject to a maximum of Rs.100.
- **Note 12 -** No fee shall be payable in respect of the registration of the following documents, namely:-
 - (I) A certificate granted by the Tribunal under -
 - (a) Sub-section (3) of Section 17, Sub-section (6) of section 17-B and sub-section (I) of section 32-M of the Bombay Tenancy and Agricultural Lands Act, 1948.
 - (b) Sub-sections (3) and (4) of section 21, sub-section (6) of section 88 and sub-section (2) of section 38-E of the Hyderabad Tenancy and Agricultural Lands Act, 1950.

- (c) Sub-section (8) of section 43 of the Bombay Tenancy and Agricultural Lands (Vidarbha Region and Kutch Area) Act, 1958 and
- (2) A certificate of transfer granted by the Tribunal under sub-section (3) of section 23 of Bombay Tenancy and Agricultural Lands (Vidarbha Region and Kutch Area) Act, 1958; and
- (3) A certificate of exchange granted by -
 - (a) the Mamlatdar under sub-section (2) of section 33 of the Bombay Tenancy and Agricultural Lands Act, 1948;
 - (b) the Tahsilder under sub-section (2) of section 39 of the Hyderabad Tenancy and Agricultural Lands Act, 1958;
 - (c) the Tab silder under sub-section (2) of section 51 of the Bombay Tenancy and Agricultural Lands (Vidarbha Region and Kutch Area) Act, 1958.
- **Note 13 -** No fee shall be payable in respect of the registration of awards made under the Bombay Agricultural Debtors' Relief Act, 19 39 (Bom XXVIII of 1939), the Bombay Agricultural Debtors' Relief Act, 1947 (Bom XXVIII of 1947) or the Hyderabad Agricultural Debtors' Relief Act, 1956 or certified copies there of.
- **Note 14 -** No fee shall be chargeable on mortgage deeds executed by Government servants in Civil or Military Service for securing repayment of advances received from any Government for the purpose of constructing or p purchasing dwelling house for their own use.
- **Note 15 -** No fee shall be chargeable on the deed of transfer to be executed by the Salvation Army property company Ltd, 16-A, Shankarsheth Road, Pune in favour of the Salvation Army Association registered under section on 26 of the Indian Companies

Note 16 [Deleted]

Note 17 [Deleted]

Note 18 [Deleted]

Note 19 - No fee shall be payable in respect of registration of any mortgage deed executed by any person for securing repayment of money advanced by way of loan by any financing agency specified in Schedule I below such loan being advanced for purchasing fixed assets, such as machinery, lands and buildings for the purposes of starting any industrial undertaking or of extending or expanding his existing industrial undertaking in the areas specified in Part I or starting any small scale industrial undertaking or extending or expanding any existing small scale industrial undertaking in the areas specified in Part H, of the said Schedule II.

Explanation: For the purpose of this note "Small scale industrial undertaking" means an industrial undertaking which is certified to be a small scale industrial undertaking by the Director of Industries or by any officer authorised by him in this behalf.

SCHEDULE-II PART - I

- 1) The Industrial Development Bank of India.
- 2) The industrial Finance Corporation of India

- 3) The Industrial Credit and Investment Corporation of India Ltd.
- 4) The Life Insurance Corporation of India.
- 5) The Industrial Reconstruction Corporation of India.
- G) The National Small Industries Corporation.
- 7) The Maharashtra Slate Financial Corporation.
- 8) The Maharashtra Development Industrial Corporation.
- 9) The Maharashtra Small Scale Industries Development Corporation
- 10) The State Industrial and Investment Corporation of Maharashtra Ltd.
- 11) The Maratha Wada Development Corporation Limited.
- 12) The Development Corporation of Konkan Limited.
- 13) The Western Maharashtra Development Corporation Ltd.
- 14) The Development Corporation of Vidarbha Limited.
- 15) The Maharashtra state Textile Corporation.
- 16) The Maharashtra Agro Industries Development Corporation Ltd.
- Any Bank specified in column 2 of the First Schedule to the Banking Companies (Acquisition and Transfer of Undertakings) Act, 1970 (V of 1970).
- 18) Any Schedule bank as defined in the Reserve Bank of India Act, 1934 (II of 1934).

SCHEDULE - II PART- I

- 1) The Districts of Ahmednagar, Akola, Amravati, Aurangabad, Bhandara, Beed, Buldhana, Chandrapur, Dhulia, Jalgaon, Kolhapur, Nagpur, Nanded, Osmanabad Parbhani, Ratnagiri Sangli, Satara, Solapur, Wardha anti Yeotmal.
- 2) In the Raigad District the talukas of Poladpur, Mahad, Mhasale, Shrivardhan, Mammon, Murud and Roha and the industrial area known as the Roha Maharashtra Industrial Development Corporation area.
- 3) In the Nashik district, all talukas therein except the Nashik and Igatpuri talukas and the industrial area Known Satpur Maharashtra industrial Development Corporation area.
- 4) The whole of Pune district except the talukas of khed Munshi Haveli and Maval And the city of Pune.
- 5) In the Thane district the talukas of Talasari and Jawhar and the Industrial area Known as the Maharashtra Industrial Development Corporation area at Bhiwandi, Badlapur and Tarapur and the whole of the D ahanu taluka except the following villages and area namely:

The villages of Asangaon, Badapokhran, Barada, Chikhale, Chandigaon, Bordi, Chinchani, Dedale, Gholwad, Haladapada, Kolawadi, Masoli, Narpad, Tanashi, Vadala, Vardharan, Vadkun, Vangaon, Varor and Vasgaon, and the area within the limits of the Dahanu and Malyan Village Panchayats.

PART II

- 1) In the Raigad district the talukas of Pen, Alibag, Sudhagad, Karjat and Khalapur (except Khopoli).
 - 2) In the Nashik district, the talukas of Nashik and Igatpuri.
- 3) In the Pune district, the talukas of Khed and Mulshi, (except Tathvade and Punavale villages.
- 4) In the Thane district, the talukas of Palghar, Shahapur, Wada, Mokhada, Murbad, V asai and Bhiwandi (except the industiral area known as Bhiwandi Maharash tra Industrial Development Corporation area) and the following areas in the Dahanu taluka, namely -

The villages of Asangaon. Badapokharan, Barada, Chikhale, Chandigaon, Bordi, Chinchani, Dedale, Gholwad, Haladapada, Kolawadi, Masoli, Narpad, Tanashi, Vadala, Vardharan, Vadkun, Vangaon, Varor and Vasgaon and the area within the limits of the Dahanu and Malyan village Panchayats.

- **Note 20 -** No fee shall be payable in respect of registration of mortgage deeds or letters of guarantee executed by agriculturist for securing repayment of loan sanctioned to them under the scheme for financing of community wells through Nationalised Banks (i.e. to say, a corresponding new bank within the meaning of clause (d) Sections 2 of the Banking Companies (Acquisition and Transfer of Undertakings) Act, 1970 (5 of 1970) or the State Bank of India or the State Bank of Hyderabad (approved by Government No. FCW-1073/P-1 (A) dated the 18th April 1973 and G. N. H. & P.D. No. STP-1773/68392 (b) dated the 29th May 1973).
- **Note 21-** No fee shall be payable in respect of registration of mortgage deeds which are executed on or after the 1st day of June 1958 by any loanee as security for repayment of the loan granted to him under the village Housing Project Scheme (G.N.R. & F. D. No. 1063/168861-N, dated 28th September 1973).

Note 22 - No fee shall be payable in respect of the registration of

- (i) Mortgage deeds executed by the Maharashtra State Police Housing and Welfare Corporation Ltd. (hereinafter referred to as "the Public Welfare Corporation") for securing the repayment of loans advanced to it by the Housing and Urban Development Corporation of the Government of India or by any other financing institution for undertaking any Police Housing project in the State, and,
- (ii) the deed of transfer executed for transferring land specified in the schedule to Government Resolution, Home Department No. LND-1073/36/, dated the 14th March 1974 in favour of the Police Welfare Corporation (G.N.R. & F.D. No. STP-1774/ 117521-N, dated 19th August 1974).
- **Note 23 -** No fee shall be payable in respect of registration of Mortgage deeds executed by the City and Industrial Development Corporation of Maharashtra Limited, Bombay for securing the repayment of loans advanced to it by the Housing and Urban Development Corporation of the Government of India for Undertaking housing projects in the State, of Maharashtra (G.N.R. & F.D. No. Regn. 1774/191796-N, dated the 10th September, 1974).
- Note 24 No fee shall be payable in respect of registration of any instrument evidencing i) the gift of all those pieces of land or ground situate lying and being on Pune Ahmednagar road known as Nagar Road in Village Yerwada, District Pune, within the limits of

Pune Municipal Corporation, admessuring 3.55 acres and road portion admeasuring 590 Sq. Yards bearing Survey N os. 215 -B, 216-c, 217-c, 218-B (Part), 2 18-A (Part), 216-B (Part) and of village Yerwada which are shown coloured blue in the plan attached to the Gift Deed by the Muniwar Ahmed Charitable Trust, 132 Mutton Street, Bombay -3, to the Gandhi National Memorial Fund, Rajghat. New Delhi, and

- ii) the sale of the plot of land bearing Survey No. 217 and C.T.S. No. 2134 of Yerwada in Pune City by Lt. Col. Pudamjee to the Gandhi National Memorial Fund, Rajghat, New Delhi. (G.N.R. & F.D. No. 1374/100328-N dated, 12th February 1975).
- **Note 25 -** No fee shall be payable in- respect of registration of agreements including hypothecation and mortgage deeds executed by persons in respect of loans received by them from Maharashtra State Khadi and Village Industries Board constituted under the Bombay Khadi and Village Industries Act, 1960 (Bom. XIX of 960 No. STP-1371/186229, dated the 30th May 1975)
- **Note 26 -** No fee shall be payable in respect of registration of any mortgage deeds executed by any person for securing repayment of money advanced by way of loan by the Directorate of Industries Maharashtra, such loan being advanced for the purposes and in the area specified in Note 19 above (RGN-1072/204905-M-1, dated 23rd September 1975).
- **Note 27-** No fee shall be payable in respect of registration of any mortgage deed executed by any persons for securing repayment of money advanced by way of loan. by the Unit Trust of India, such loan being advanced for the purposes and in area specified in Schedule II of Note 19 above (C.N.R. & F.D. No. RGN-209388-M-1, dated 5th April 1977)

Note 28 [Deleted]

Note 29 - No fee shall be payable with effect from the lst day of August 1978 in respect of registration of any instruments executed by small farmers or by marginal Farmers or by any agriculturist whose liability for land revenue does not exceed Rs. 7.50 per annum, for securing repayment of any loan advanced for agricultural purpose by any Commercial Bank including the State Bank of India, the State Bank of Hyderabad and a corresponding new bank constituted under section 3 of the Banking Companies (Acquisition and Transfer of Undertaking) Act, 1970 (5 of 1970).

Explanation :- For the purposes of this Note:

- (a) A small farmer means a cultivator who holds than five acres of lands in the aggregate and does not hold more than 2.5 acres of land of the class referred to in sub-clause (a) of clause (5) of Section 2 of the Maharashtra Agricultural Lands (Ceiling on Holdings) Act, 1961 (Mah XXVII of 1961) hereinafter referred to as "the Ceiling Act."
- (b) "Marginal Farmer" means a cultivator who holds not more than 2.5 acres of lands in the aggregate and does not hold more than 1.25 acres of lands of the class referred to in subclause (a) of clause (5) of Section 2 of the Ceiling Act. (G.N.R. & F.D. No. STP 1777/332343-M-1, dated 28th July 1978).

Note 30 [Deleted]

Note 31 [Deleted]

Note 32 [Deleted]

- **Note 33 -** No fee shall be payable in respect of registration of any instruments to be executed by the following categories of persons securing repayment of any loans advanced to them by the banks respectively mentioned against them as follows, namely:-
- (1) Persons securing loans from the public sector banks and other scheduled commercial banks under the Government of India's Differential Rate of Interest Scheme.
- (2) Landless laborers securing loans from the scheduled commercial banks and (lie regional rural banks for starting ancillary agricultural occupations such as dairy, piggery and the like.
- (3) Educated unemployed persons whose family income does not exceed Rs. 48.00/-per annum securing loans from the scheduled commercial banks under the employment promotion programme (G.N.R. & F.D. No. STP-1779/148132-M-1, dated the 20th September, 1979).
- **Note 34 -** No fee shall be payable in respect of the registration of deeds of transfer to be executed for transferring any Government land/s in favour of the Maharashtra State Police Housing and Welfare Corporation Limited (G.N.R. & F.D. No. STP-1779/167720-M1, dated 19th October, 1979).

Note 35 [Deleted]

Note 36 [Deleted]

- **Note 37 -** No fee shall be payable with effect from 5th day of January 1985 in respect of registration of lease deeds, agreements and instruments executed between the slum dwellers on Mutha Right bank Canal and on the slopes of Parvati Hill in Pune City, and the Pune Municipal Corporation for the allotment of plots along with the structures thereon for the resettlement of the alum dwellers in areas comprising in
 - 1) S. No. 13, 14 Dhankwadi
 - 2) S. No. 672 (part), Munjeri
 - 3) S. No. 670-B (Part), 671(part) Munjeri.
 - 4) S. No. 639, 640, 645 (part), 646, 647, 648, 659(part), 661(part) 665(part), 666(part), Munieri.

Note 38 - Deleted.

- **Note 39 -** No fee shall excess of Rupees Twenty shall be payable in respect of registration of any instruments including mortgages, letter of guarantees, hypothecation, pledge, cash credit agreement, acknowledgment of debts and any document in connection with renewal of modification executed by the following categories of borrowers and their guarantors for securing repayment of loans advanced to them by the banks, namely:-
 - (1) Small farmers, marginal farmers, landless laborers or any agriculturist, whose liabilities for land revenue are not more than Rs. 7.50 per annum;
 - (2) Persons given loans under Government of India's Differential Rate of Interest Scheme;

- (3) Persons given loans upto Rupees ten Thousand only for starting ancillary agricultural occupations such as dairy, poultry, piggery and such other occupations;
- (4) Educated unemployed persons whose family income does not exceed the financial limit per annum as laic] under Employment Promotion Programme;
- (5) Beneficiaries from the families living below poverty line, under the Integrated Rural Development Programme, for subsidy given by the State Government or for securing repayment of loan given for the purposes under the said programme by the Banks.

Explanation - For the purposes of this Notification -

- (a) The 'Bank' includes all Public Sector Banks, Regional Rural banks, all District Cooperative. Banks, Land Development Banks and Private scheduled banks implementing the programme, vis, Integrated Rural Development Programme, Training of Rural Youth in Self-Employment (TRYSEM-20 Point Programme), Biogas Programme, Educated Unemployed Youths and Differential Rate of Interest Scheme and extending loans to small and marginal farmers;
- (b) 'small farmer' means a cultivator who holds not more than five acres of lands an aggregate and does not hold more than 2.5 acres of lands of the class referred to in sub-clause (a) of clause (5) of Section 2 of the Maharashtra Agricultural Lands Ceiling on Holdings) Act, 1961 (Mah. XXVII of 1961) (hereinafter referred to as (lie Ceiling Act").
 - (b) 'marginal farmer' means a cultivator who holds not more then 2.5 acres of lands in the aggregate end does not hold more than 1.25 acres of lands of the class referred to in sub-clause (a) of clause (5) of section 2 of the "Ceiling Act." (G.N.R. & F.No. RGN-1796/ C.R.-194-M-1 dt. 7-2-1990).

Note-40 – No fee shall be payable, with effect from the 1st April, 1985, in the whole of the State of Maharashtra, in respect of registration of mortgage deeds or letters of guarantee or such other instruments executed by the beneficiaries of the families living below poverty line, under the Primary Sector Secondary Sector and Tetiary Sector of the Integrated Rural Development Programme, for subsidy given by the State Government or for securing repayment of loans given for purposes under the said programme by the Banks.

Explanations - For the purposes of this note,-

- (a) the expression "beneficiaries of the families living below poverty line" means those families from the weaker section of the society having an annual income upto Rs.3,500 from all source, and those having less than 5 acres of dry land or 2 ½ acres under irrigation in drought prone areas;
- (b) the expression "Primary Sector" includes irrigation, agriculture, animal husbandry and dairy, Fisheries and co-operation; Industries and "Terriary Sector" includes service and business of the integrated Rural Development Programme enunciated in the 20-Point Economic Programme;
- (c) the word "Bank" includes any bank specified in column 2 of the First Schedule to the Banking Companies (Acquisition and Transfer of Undertaking) Act, 1970 (5 of 1970) or

any corresponding bank constituted under section 3 of the said Act of the State Bank of India or the State Bank of Hyderabad.

Note- 41 No fee in excess of Rupees Twenty shall be payable in respect of registration of any instruments including mortgages, letter of guarantee hypothecation, pledge, cash, credit agreement, acknowledgement of debts and any document in connection with renewal of modification executed by the following categories of borrowers and their guarantors for securing repayment of any loans advanced to them by the banks, namely;

- (1) Small farmers, marginal farmers, landless labourers or any any agriculturist, whose liabilities for land revenue are not more than Rs. 7.50 per annum;
- (2) Persons given loans under the Government of India's Differential Rate of Interest Scheme:
- (3) Persons given loans upto Rupees ten thousand only for starting ancillary agricultural occupations such as dairy, poultry, piggery and such other occupations;
- (4) Educated unemployed persons whose family income does not exceed the financial limit per annum is laid down by Government under Employment Promotion Programme;
- (5) Beneficiaries from the families living below the poverty line, under the Integrated Rural Development Programme, for subsidy given by the State Government or for securing repayment of loan given for the purposes under the said programme by the Banks.

Explanation :- For the purposes of this Notification-

- (a) Then 'Bank' includes all Public Sector Banks, Regional Rural Banks, All District Cooperative Banks, Land Development Banks and Private Scheduled Banks implementing the programme, viz. Integrated Rural Development Programme, Training of Rural Youth in Self-Employment (TRYSEM-20 Point Programme), Bio-Gas programme, Educated Unemployed Youths and Different Rate of Interest Schemes and extending loans to small and marginal farmers;
- (b) Small farmer means a cultivator who holds not more than five acres of land in the aggregate and does not hold more than 2.5 acres of lands of the class reffered to in subclause (a) of clause (5) of section 2 of the Maharashtra Agriculural Lands (Ceiling on Holdings) Act,1961 (Mah xxvII of 1961) (hereinafter reffered to as the ceiling Act);
- (c) Marginal farmer means a cultivator who holds not more than 2.5 acres of lands in the aggregate and does not hold more than 1.25 acres of lands of the class refferd to in sub clause (a) of clause (5) of section 2 of the ceiling Act.

Note 42- No fee shall be payable upto the 30th day of September 1993 in the areas mentioned in the Schedule I hereto appended in respect of registration of mortgage deed executed by any person for securing repayment of money advanced by way of loan by the small Industries Development Bank of India if such loan in advanced for purchasing fixed assets, such as, machinery, lands and buildings, for the purposes of starting any new Industrial unit or for extending or expanding and or diversifying any existing Indusrial unit in the State of Maharashtra; or for starting any small scale Industrial unit or for extending or expanding or diversifying any existing small scale Industrial unit or for both in the areas mentioned in Schedule II hereto appended.

Explanation:- For the purposes of this note, "small scale industrial unit" means an Industrial unit which is certified to be a small scale industrial unit by the Director of Industries, Maharashtra State, Bombay or any officer authorized by him in this behalf.

Note 43 – No registration fee shall be payable in respect of registration of any mortgage deed executed by any person for securing repayment of money advanced, by way of loan by any financial agencies specified in Schedule-I below, during the period commencing on the date of publication of this notification in the Official Gazetted and ending on the 30th September 1998, (both days inclusive), if such loan is advanced for purchasing fixed assets, such as, land, building, plant and machinery and for construction of building for the purpose of staring any small scale industrial unit or for extending, expanding or diversifying any existing small scale industrial unit in the talukas specified (under groups B, C, D and D+) in column (3) of the Schedule-II hereto appended.

Explanation: For the purpose of this Notification "small scale industrial unit" means an industrial unit certified to be a small scale industrial unit by the Director of Industries or any officer authorized by him in this behalf.

Schedule-I

Names of Financial Agencies

- 1. The Industrial Development Bank of India.
- 2. The Industrial Finance Corporation of India.
- 3. The Industrial Credit and Investment Corporation of India Limited.
- 4. The Life Insurance Corporation of India.
- 5. The Industrial Reconstruction Bank of India.
- 6. The National Small Industries Corporation.
- 7. The Maharashtra State Financial Corporation.
- 8. The Maharashtra Industrial Development Corporation.
- 9. The Maharashtra Small Scale Industries Development Corporation.
- 10. The SICOM Limited.
- 11. The marathwada Development Corporation Limited.
- 12. The Development Corporation of Konkan Limited.
- 13. The Western Maharashtra Development Corporation Limited.
- 14. The Development Corporation of Vidarbha Limited.
- 15. The Maharashtra State Textile Corporation.
- 16. The Maharashtra Agro-Industries Development Corporation Limited.
- 17. The Unit Trust of India.
- 18. Any Bank Specified in column 2 of the First Schedule to the Banking Companies. (Acquisition & Transfer of Undertakings) Act, 1970 (5 of 1970).
- 19. Any Schedule Bank as defined in the Reserve Bank of India Act, 1934 (2 of 1934).
- 20. Any Co-operative Bank.
- 21. Small Industrial Development Bank of India.
- 22. All District Industrial Centres in Maharashtra.

NOTE 44- No registration fees shall be payable in respect of registration of any deed of conveyance, Lease or Mortgage by any person if such instrument is executed during the period

commencing on the 1st April 1997 and ending on the 31st December 2000 (both days inclusove) for starting a New Industry in the districts of Bhandara, Chandrapur, Gadchiroli, Nagpur, Vardha, Amravati, Akola, Yeotmal and Buldhana.

Note 45 – No registration fees shall be payable in respect of registration of any deed of conveyance, Lease or Mortgage by any person if such instrument is executed during the period commencing on the 1st April 1997 and ending on the 31st December 2000 (both days inclusove) for starting a New Industry in the districts of Parbhani, Aurangabad, Osmanabad, Latur, Jalna, nanded and Beed

Explanation - For the purpose of this Notification "New Industry" means an industrial unit certified to be a "New industry" by the Director of Industries or any officer authorized by him in this behalf.

- **Note 46–** No registration fees shall be payable in respect of registration of agreements including hypothecation and mortgage deeds executed by persons in respect of loans received by them from Khadi and Village Industries Commission ,New Delhi or by the branches of the commission constituted under the Khadi and Village Industries Commission Act (61 of 1956)
- **Note 47-** shall be deleted, in supersession of (i) Government Order, Revenue and Forests Department, No. RGN 1098/3068/CR-595/M-1, dated the 20th February 1999 and (ii) Government Order, Revenue and Forests Department, No.RGN2000/4229/CR-1064/M-1, dated the 4th May 2001, in respect of remission of registration fees payable on registration of deeds of pawn, Hypothecation, Pledge, Conveyance and Lease, including Equipment lease, executed by the I.T.Unit for starting a unit in I.T.Centre, granting upto rupees one thousand, for the period ending on 31st March 2006.
- **Note 48 -** No registration fees shall be payable in respect of registration of any deed of conveyance, Lease or Mortgage by any person if such instrument is executed during the period commencing on the 1st April 2000 and ending on the 31st March 2001 (both days inclusove) for starting a New Industry in the districts of Aurangabad, Osmanabad, Latur, Jalna, Parbhani, nanded, Beed and Hingoli.

Explanation - For the purpose of this Notification "New Industry" means an industrial unit certified to be a "New industry" by the Director of Industries or any officer authorized by him in this behalf.

Note 49- shall be deleted, in supersession of Government order, Revenue and Forests Department, No.RGN 2000/4229/CR-1064/M-1, dated the 4th May 2001, in respect of exexption of registration fees chargeable on the Instruments of Conveyance, Lease dedd, Mortgage deed, executed for the purposes of starting new industry or the new extension of industry in C,D, D+ areas and in non-industry districts, for the period commencing on the 4th May 2001 and ending on the 31st March 2006;

Note 50- shall be deleted, in supersession of Government Order, Revenue and Forests Department, No.RGN 2000/4229/CR-1064/M-1, dated the 4th May 2001, in respect of exemption of fifty percent of the Registration Fees chargeable on the registration of the Instruments of Conveyance, lease deed, Mortgage deed executed for starting on I.T.Unit in Information Technology Park and Bio-tech Park in Non-Public Sector in 'A' and 'B' Talukas, for the period commencing on the 4th May 2001 and ending on the 31st March 2006;

- **Note 51 -** No registration fee shall be chargeable on the instruments of conveyance, lease deed, mortgage deed executed, during period commencing on the date of publication of the Government Notification, of Revenue and Forests department No.RGN.2001/C.R.666/M-1 dated the 20th May 2002 and ending on the 31st March 2006, by any person for starting an industrial unit or units or its or their expansions situated in the area of the an industrial unit or units or its or their expansions situated in the area of the Special Economic Zone established by the Government in pursuance of the policy framed under the Government Resolution, Industries, Energy and Labour Department, No.SEZ.2001/(152)/IND-2, dated the 12th October 2001.
- **Note 52-** No registration fee shall be chargeable on the instrument to be executed between the Maharashtra Maritime Board on one hand and M/s Balaji Leasing and Industries Private Limited and M/s Amma Lines Private Limited on the other hand, for the purposes of development policy Dighi and Revas-Aavare ports, as per the port development policy prescribed under the Governmeny Resolution, Home Departmeny, No. JET05/2000/C.R.32/ports-2, dated the 28 th November 2000 and Governmeny Resolutio, No. JET05/2000/C.R.32/ports-2, dated the 24 th April 2002
- **Note 53-** No registration fee shall be chargeable on the instrument to be executed between Lok Awas Yojna and Walmiki Ambedkar Awas Yojna as per the policy framed inder the Government Resolution Housing and Special Assistant Department, No. HSG-2000 /CR no 60/HS-1, dated the 11 th August 2000 and Government Resolution Housing Department, No. HSG-2002 /CR no 4/HS, dated the 19 th September 2002 respectively
- **Note 54-** No registration fee shall be chargeable on the instrument to be executed for the Deed of Assignment of 4th flooe at the East Wing and Central portion of Wockhart Towers,Bandra-Kurla complex,Bandra (East) ,Mumbai 400 051,Nos.3 and 5, admeasuring approximately 1267.74 squrae meters equivalent to 13460 sqare feet of built area (17,720 square feet Super built up area), executed between the Carol Info Services Limited and the Republic of France.
- **II.** For the registration of a surrender of lease, the same fee as for the lease surrendered, if the same does not exceed Rs.100/-, otherwise Rs.100.
- III. This Article shall apply to documents on which fee shall be calculated according to the ad-valorem scale in 'Article-1, subject to a certain maximum Registration fee calculated according to 'the ad-valorem scale, subject to a maximum of Rs.100, shall be levied on the following documents, namely.
 - (i) Documents which acknowledge merely the payment of the consideration for some other document which is also a registered document which acknowledges the receipt of the consideration expressed in a previous registered document but. not paid at the time of the execution of such document, where full ad-valorem fee has, under Article 1, been levied in respect of such previous document;
 - reconveyance and releases, executed on the satisfaction of leins in mortgages which are previously registered and cm which full ad-valorem fees have been levied;
 - (iii) documents acknowledging the receipt of installments on account of mortgages which are registered and on which full ad-valorem fee has been levied;

- (iv) revocation of trust or settlement (see Note 1 below);
- duplicate or duplicates presented for registration with the original document or documents, on the same day;
- (vi) Duplicates not presented for registration with the original document or documents on the same day, but on which reference to registration of the original document or documents is quoted;
- (vii) Release as executed in pursuance of some other document on which full advalorem fee as in Article 1 has been paid (see Note 2 below).

Document which acknowledges merely the payment of the consideration for some other document which is also registered Document which acknowledges the receipt of the consideration expressed in a previous registered document but not paid at the time of the execution of such document; where full ad-valorem fee has under Article I, been levied in respect of such previous document; Reconveyance and Releases executed on the satisfaction of liens in mortgages which are previously registered and on which full ad-valorem fees have been levied;

Documents acknowledging the receipt of installments on account of mortgages which are registered and on which full ad-valorem fee has been levied; Documents acknowledging the receipt of installments on account of mortgages which are registered and on which full advalorem fee has been levied; Revocation of Trust or Settlement (See Note 1 below); Duplicate or Duplicates not presented for registration with the original document or documents on the same day:

Duplicates not presented for registration with the original document or documents on the same day but on which reference to registration of the original document or documents is quoted; Release executed in pursuance of some other document on which full ad-valorem fee in Article I has been paid (see Note 2 below).

- **Note 1 -** The revocation of Trust or Settlement mentioned in this Articles is one executed in pursuance of a power to revoke reserved in the original registered deed of Trust or Settlement and a partial revocation of Trust or Settlement executed otherwise than in pursuance of such power.
- **Note 2 -** Release executed in pursuance of another document includes release by trustees in favour of beneficiaries and vice-versa, release by settlee in favour of settlors and similar nature.
- **Note 3 -** In case of a release the amount or value of the interest or claim released will always be less the amount or value of the property over which a claim is released. In such cases if the amount or value of the consideration for the release is not shown, the registration fee shall be levied according to the ad-valorem scale in Article I but subject to maximum of the amount of fee chargeable under Article I (4) (c).
- **Note 4 -** The fee leviable upon a document of benami transfer by benamider in favour of real owner executed in pursuance of document previously registered shall be charged on a advalorem scale on the a amount or value of the consideration of the property declared as trust subject to maximum of Rs.100, and Rs.100, on the transfer of such property under Article III.

- **IV.** This, Article shall apply to documents on which fixed fee is to be levied, A fixed registration fee of Rs.100 shall be levied, for the registration of the following documents,-
 - (i) Documents seeking transfer of tenancy rights without consideration;
 - (ii) Power of Attorney not being of the nature described in clause. (3A) of Article 1 above;
 - (iii) writing of divorcement, a certificate of heirship, guardianship, administrators hip or executorships;
 - (iv) a notice of pendency of suit or proceeding referred to in section 52 of the Transfer of Property Act, 1882; (v) revocation of trust or settlement (see note 2 below);
 - (vi) dissolution of partnership;
 - (vii) Agreement of pre-emption in a partition deed, or in a lease apportionment of property, adoption deed;
 - (viii) declaration of trade-mark, declaration, Agreement, of easement, where amount or value of consideration is not shown:
 - (ix) documents which do not fall within any other Article of the said Table.

Note 1 - Where ad-valorem fee on the property to which such Trust deed relates has once been paid on the registration of a deed appointing a body of trustees for the management of any property and a subsequent deed appointing one or more Trustees in addition to or in place of some of those appointed as above is presented for registration, such subsequent deed shall be liable to fixed fee of Rs.100 under this Article.

Note 2 - The revocation of Trust or Settlement mentioned in this Article is one where a previously registered Trust or Settlement is wholly revoked otherwise than in pursuance of a power to revoke - reserved in the original deed of Trust or Settlement.

WILLS AND AUTHORITIES TO ADOPT:

V. For registration of a will when presented open or of an authority to adopt or a cancellation of a will.	Rs.100,
VI. For deposit of a sealed cover Containing a will.	Rs.100 Besides the expenses of copying the superscription or contents according to rate laid down in Article XI.
VII. For opening of sealed cover except one opened under section 46 of the Act.	Rs.100
VIII. For Withdrawal of a sealed cover.	Rs.100

RE-REGISTRATION OF DOCUMENTS.

IX. For the re-registration of a document under section 24 of the Act. The same Ice as for the registration of such document.

X. SEARCHES AND INSPECTIONS

(1) Every entry, in every respect of the property (being property dealt with under any one document), for which search or inspection of tae register, books or indexes is made by computerized system.	Rs.25;
(2) where the search under clause (1) is made,- (a) with search report up to 12 years; and (b) for every additional year with search report;	Rs 300; Rs 25;
(3) Every entry of each property for each year in respect of each document for which search or inspection of the register, books or indexes is made by non computerized system with search report.	Rs 25;
(4) For downloading scanning image of document through the 'e-Search' or any other online system of Stamps and Registration Department	Rs 100/- For one document

Explanation I - Search fee shall be charged per year is respect of search or inspection of Register books or Indexes taken by party, in respect of each property on application, irrespective of the number of entries, but in respect of an application for a copy of an entry for which search is taken by the registering officer, the search fee shall be charged per year per entry in respect of each property dealt with under any one document.

In case of the Register books or Indexes maintained in the merged territories prior to the date of merger of each such territories in the State of Maharashtra, the expression "year" shall mean the year recognized for the Official purposes in each of such territories immediately before the date of its merger.

Explanation II – Every person, after the payment of search fee for search of document of any property ,for any period, under, the 'e-Search' or any other online system of Stamps and Registration Department, shall not pay search fee for taking physical search of the document of same property for same period, in the Sub Registrar Office, within 30 days from the date of payment.

- **Note 1 -** Government Officers requiting to search or inspect the Register books or Indexes for bonafide public purposes shall be exempt from the payment of fees.
- **Note 2 –** Search fee at the uniform rate of Rs. 100/- shall be charged in respect of search taken on the application for determining the market value of single specified property"
- **Note 3 -** Search fee, at the uniform rate of Rs. 15.00 for each application shall be charged in respect of search taken by the Land Development Banks and the Commercial Banks irrespective of the number of properties in the application.

XA. Filing and eFiling:

For filing or e-Filing of the notices prescribed under section 89B of	Rs 1000/- per notice
the said Act, through online e-Filing or any other online system of	

Stamps and Registration Department,

Explanation: No filing fee shall be liveable in case of documents prescribed under Section 89A of the said Act when received from the prescribed Authority for filing or e-Filing.

COPYING FEES, GRANT OF COPIES ETC.

"XI	(1) For copying documents in the Register Books	
	besides the registration fee for each folio of 100 words.	
	(2) For copying endorsements on documents other than	
	the transaction of the Stamp-Vendors endorsement.	
	a) In all cases (other than Wills presented after the	
	death of testator)	
	b) In the case of Wills, presented after the death of	
	Testator, a fixed fee of	
XII	For comparing printed or typed copies of printed or typed	
	documents presented for registration for each document.	
	For filing each such copy.	A consolidated fee
XIII	For photographing documents for insertion in the registered	of Rs. 20 per page
,	books, besides the ordinary registration fees-	or ito to per page
	i) For documents written in manuscript and typed	
	document-	
	a) for each page upto the size 41.9 cm. X 26.7 cm.	
	b) For each page of size larger than 41.9 cm. X 26.7	
	cm required to be photographed in parts.	
	For each part upto the sizeof 41.9 cm X 26.7 cm.	

EXPLANATION – 1) For the purposes of Articles XI, XII and XIII the expression "page" means one side of the sheet."

Note.- If a party requests for a document to be photographed on priority, basis. Rs. 100 shall be charged in addition to the regular photo copying fees, and if the party requests the document to be photographed on top priority basis; fees of Rs. 200 shall he charged, besides the regular photo copying fees. In respect of documents to be photographed on priority basis. the- document shall be returned within a period of 15 clays from the date of receipt of the application by the Manager, Government Photo Registry, Pune, through the concerned registration officer.

XIV. For making or granting copies of entries and documents for the	Rs.5/-
benefit of any person or to be forwarded to any office under sections 65,	
h6 and 67 or for making or granting copies of reasons for refusal by a	
Registrar under section 76 for each folio or fraction of folio of 100 words.	

Note - No fee for making copies of documents to be forwarded to any officer under sections 65, 66 67 shall be payable in respect of duplicate or duplicates of a document presented for registration along with the original.

XV Extra copies from the preserved negatives shall be granted if the	Rs.20/-
applicant applies for them.	Per Page

Explanation:- In this Article,. the expression "page" means one side of the sheet.

XVI. For granting copies of map provided that the arrangement for and	Rs.20/-
the cost of making such copy shall be made and borne by the person	
who applies for it.	

XVII. Government officers requiring copies of entries of documents or map for I bonafide public purposes shall be exempted from the payment of fees.

EXTRA OR ADDITIONAL FEES.

XVIII. For copy prepared under xerox system. (a) For each page. up to the size of 30.5 cm. x 21.5 cm.	Rs. 5;
(b) For each page of the size larger than the size, mentioned in (i) above, required to be copied in parts., for each part up to the size of 30.5 cm. x 21.5 cm.	Rs. 5;

Note 1- If the party requests for a Xerox copy on priority basis, double the above fee shall be charged;

Note 2 – No fee shall be leviable for granting copies of index II, in respect of a demand made at the time of registration of document, when the index is generated. If such a demand is subsequently made by the parties in writing, fee shall be leviable at the rates mentioned in clause (a) & (b) above, for granting copies.

Explanation – In this Article, the expression "page" means one side of the sheet.

XIX. Extra or Additional Fees For registration of any document by a	Rs. 100;
registrar under section 30 (1), in addition to the ordinary fees.	

Note.- When the duty of registration of any document properly registerable, by sub-registrar is. performed by the Registrar to whom he is subordinate, owing to the former being a party to the transaction represented by such document or owing to the sub-registrar's ignorance of the English language in which a document is written and presented to him and accompanied by a true translation and true copy thereof, the extra fee will not be charged.

XX. For issuing a commission under section 33 or 38.	
(a) If the person is physically unable to attend the office or is confined to	Rs.50/-
jail.	
(b) otherwise	Rs.100/-

XXI. For filing translation under section 62.	Rs.20/-

Note - The fee under this Article is not leviable when a document written in English is presented before a Sub-Registrar ignorant of the language and is accompanied by a true copy and true translation of the document.

XXII. Attendance at a private residence or jail -	
1) For every attendance at a private residence under sections 31, 33 and 38	i —
(a) within the limits of Municipal Corporation.	Rs.300/-
(b) Areas in the cities and towns having Municipal Councils and the Cantonments of Deolali, Dehu Road, Aurangabad, Khadki and of all other places.	Rs.200/-
2) For every attendence at Jail under sections 31,33 and 38.	Rs.100/-

- **Note -1 :-** One single fee shall be levied irrespective of the number of documents of which business is transacted, provided that a person who is entitled to exemption I from attending the registration office, was a party to each such document.
- **Note 2**:- For every attendance at private residence of a nurse or female assistant, if required to accompany a Registering Officer to take the thumb impression of one or more female executants who are pardanashin or of high birth an extra fee at the same rates prescribed in clauses (1) and (2) of this Article shall be charged, irrespective of We number of documents registered at such private attendance."
- **XXIII.** For the safe custody and return of any document presented for registration and not claimed by a person entitled to claim it (vide sub-section (2) of section 61 of the Act) within one month from date of receipt of notice under sub-rule (3) of rule 62 of the Maharashtra Registration Rules 1961 an extra fee shall be leviable at the rate of Rs.25/for every month or part thereof after the first month from the date of notice.

Provided however that, maximum fee payable under this Article for each document so required shall be Rs.25/-

Provided also that, a Registrar may, in his discretion remit whole or in part fees leviable under this Article by himself or by a registering officer subordinate to him in cases in which it appears to him that the levy of such fees would be productive of injustice or hardship.

MEMORANDUM, ATTESTATION, SUMMONS, AND WARRANT FEES -

XXIV.	For every copy of the memorandum to be sent under sections	Rs.5/-
	64, 65 and 66.	

Note - No fee shall be payable in respect of a duplicate or duplicates of a document presented for registration along with the original.

XXV. For the authentication or attestation of a power of attorney. Rs.25/-	
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XXVI. When under section 36 read with section 39 application is made to issue; and deserve a summons or warrant, process fee of Re.1/- and remuneration of the person summoned at the rate from to time prescribed for the lower grade of Civil court having jurisdiction

over the place from which the summons or warrant is issued, shall be levied from the persons at whose instance, or in whose behalf, the application is made:

Provided that, if more than one summons or warrant is to be served in the same town or village, the process fee leviable for each additional summons or warrant after the first shall be Re. 1.00.

This Article applies mutatis mutandis to summonses and warrants issued under section 75 of Act. The process fees shall be levied in Court fee stamps and the remuneration in cash.

XXVII. One half of the registration fee and all the copying fee in respect of a document presented for registration which is withdrawn before the order of registration has been passed and in respect of a document of which registration is finally refused shall be refunded.

Note: Any fine levied by the Registrar under section 25 is not to be refunded except under section 70 of the Registration Act, 1908. Similarly any fees levied for issuing commissions, summons, and for meeting attendance and traveling allowance charges shall not be refunded, if they have been earned or disbursed.

- **XXVIII.** (a) A Government Department liable to pay registration charges is exempt from the payment of all fees payable under the Table of Fees.
- (b) In cases where the fees are payable partly by a Government Department and partly by some other party the exemption under clause (a) shall extend to that part only which is payable by the Government Department.
- **XXIX.** (a) All the Carrier Consular Officers, the Deputy High Commissioner for the United Kingdom and members of the staff of all Consular Missions stationed in Greater Bombay liable to pay registration charges, are exempt from the payment of all fees payable under this Table of Fees.
- (b) In cases where the fees are payable partly by the de-carrier Consular Officers, the Deputy High Commissioner for the United Kingdom or members of the staff of consular Missions stationed in Greater Bombay, and partly by some other party the exemption under clause (a) shall extend to persons falling under that clause.
- 3. No fee shall be payable in respect of the registration of declarations which are made and confirmed under section 5 of the Maharashtra Gramdan Act, 1964, (Mah.XXIII of 1965) and which have the effect of transferring land by way of gramdan under that Act.