



**IN THE HIGH COURT OF JUDICATURE AT BOMBAY
BENCH AT AURANGABAD**

CIVIL REVISION APPLICATION NO. 106 OF 2025

Shivshankar s/o Khandu Udtewar

Age 16 Years, Minor U/G of his father,
Khandu s/o Madhavrao Udtewar, Age : 50
years, Occupation : Labour,
R/o Shirur (T), Tal. Ahmedpur,
District Latur.

...Applicant

Versus

1 **Sanjay s/o Baburao Waghmare
(Deleted)**

2 **Managing Director, D.C.C.
Bank,**
Tilak Nagar, Latur,
Tal, & District Latur.

3 **Reliance General Insurance
Company Ltd.**
MurarjiPeth, CTS No.8516/11,
Subhash Chowk, Murarji Chowk,
Murarji Peti Solapur,
Tal & Dist. Solapur 413001.

4 **The Deputy Registrar/Taxing
Officer**
The High Court of Judicature
Of Bombay Bench at Aurangabad.

...Respondents

Shri Manoj D. Shinde, Advocate a/w Shri P. C. Mayure,
Advocate h/f Shri Shrikant B. Madde, Advocate for the
Applicant.

Shri C. K. Shinde, Advocate for the Respondent No. 4.

WITH

CIVIL REVISION APPLICATION NO. 128 OF 2025

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| <p>1 Vilas Bayaji Thorve,
Age 69 Years, Occupation : Agri,
R/o. Nageshwadi, Tq. Patoda,
District Beed.</p> | <p>...Applicant</p> |
| <p>Versus</p> | |
| <p>1 The State of Maharashtra
Through Government Pleader,
High Court of Bombay,
Bench at Aurangabad.</p> | |
| <p>2 Taxing Officer
The High Court of Judicature
Of Bombay Bench at Aurangabad.</p> | <p>...Respondents</p> |

Shri Akshay S. Jagtap, Advocate for the Applicant.
Shri B. A. Shinde, A.G.P. for the Respondent No. 1.
Shri C. K. Shinde, Advocate for the Respondent No. 2.

**WITH
CIVIL REVISION APPLICATION NO. 127 OF 2025**

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| <p>1. Vilas Bayaji Thorve,
Age 69 Years, Occupation : Agri,
R/o. Nageshwadi, Tq. Patoda,
District Beed.</p> | <p>.. Applicant</p> |
| <p>Versus</p> | |
| <p>1. The State of Maharashtra
Through Government Pleader,
High Court of Bombay,
Bench at Aurangabad.</p> | |
| <p>2. Taxing Officer
The High Court of Judicature
Of Bombay Bench at Aurangabad.</p> | <p>.. Respondents</p> |

Shri Akshay S. Jagtap, Advocate for the Applicant.
Shri B. A. Shinde, A.G.P. for the Respondent No. 1.
Shri C. K. Shinde, Advocate for the Respondent No. 2.

**WITH
CIVIL REVISION APPLICATION NO. 95 OF 2025**

1. **Vilas Bayaji Thorve,**
Age 69 Years, Occupation : Agri,
R/o. Nageshwadi, Tq. Patoda,
District Beed. .. Applicant

Versus

1. **The State of Maharashtra**
Through Government Pleader,
High Court of Bombay,
Bench at Aurangabad.
2. **Taxing Officer**
The High Court of Judicature
Of Bombay Bench at Aurangabad. .. Respondents

Shri Akshay S. Jagtap, Advocate for the Applicant.

Shri B. A. Shinde, A.G.P. for the Respondent No. 1.

Shri C. K. Shinde, Advocate for the Respondent No. 2.

**WITH
CIVIL REVISION APPLICATION NO. 137 OF 2025**

1. **Vilas Bayaji Thorve,**
Age 69 Years, Occupation : Agri,
R/o. Nageshwadi, Tq. Patoda,
District Beed. .. Applicant

Versus

1. **The State of Maharashtra**
Through Government Pleader,
High Court of Bombay,
Bench at Aurangabad.
2. **Taxing Officer**
The High Court of Judicature
Of Bombay Bench at Aurangabad. .. Respondents

Shri Akshay S. Jagtap, Advocate for the Applicant.
Shri B. A. Shinde, A.G.P. for the Respondent No. 1.
Shri C. K. Shinde, Advocate for the Respondent No. 2.

Shri S. V. Natu, Shri P. F. Patni, Shri Avinash Khande, Shri Mohit R. Deshmukh, Shri P. C. Mayure and Shri Mahesh Swami, Advocates addressed the issue on behalf of petitioners.

CORAM : SHAILESH P. BRAHME J.

Date on which matters closed for judgment : 25th JULY 2025

Date on which judgment is pronounced : 07th August 2025

J U D G M E N T :

- 1.** Heard both sides finally.
- 2.** The issue involved in these revisions is as to whether appellants, who are neither insurer, nor owner in appeal for enhancement preferred against judgment and award of the claims tribunal passed U/Sec. 166 of the Motor Vehicles Act (hereafter referred as to the 'M. V. Act' for the sake of brevity and convenience) can restrict the value or claim for payment of lesser court fees at the time of filing of appeal.
- 3.** Revisional Petitioners suffered adjudication by Claims Tribunal and they have approached High Court, challenging the award. The appeals preferred by them are registered, but

office raised objection of deficit Court fees. The demand is questioned by them and the matter is referred to learned Taxing Officer. The Taxing Officer rendered decision upholding the office objection of deficit court fees by passing separate orders which are under challenge, under Section 115 of the Code of Civil Procedure.

4. It is informed by petitioners that the claim of the office for deficit court fee is debatable and the litigants are required to face such objection frequently. In order to settle the controversy by my previous order, I called upon the members of the Bar to address the issue. Accordingly with the assistance of learned Counsels who eagerly responded, I propose to decide these matters of general importance.

5. In Civil Revision Application No.106/2025, Appellant is the original Claimant who had met with accident and sustained injuries affecting his earning capacity. He had claimed Rs. 40,00,000/- as compensation before the Tribunal and paid Court fees which was maximum before the Tribunal. His claim was partially allowed awarding compensation of Rs. 5,50,000/- with interest. Being aggrieved by the award and for enhancement of compensation, appeal is preferred valuing the claim at Rs. 1,00,000/- for purpose of Court fees. An amount of Rs.3205/- is paid towards Court fees. The office raised objection that Appellant is liable to pay Court fees for difference of amount. The claim restricted to Rs. 1,00,000/- is not accepted by the office and he is called upon to pay Rs.

24,410/- towards deficit Court fees.

6. In Civil Revision Application Nos.128/2025; 137/2025; 95/2025 and 127/2025, Appellant before Court was neither owner, nor insurer. The vehicle involved in the accident was purchased by him, but it was not registered with the competent authority. The Tribunal saddled the liability by the impugned award treating him to be the owner of the vehicle. Hence he preferred appeals. In the foot note of the memorandum of the appeal, it is stated that he is paying half of the *ad valorem* fees as he is neither insurer, nor owner. His claim for Court fees is objected by the office. Ultimately the learned Taxing Officer upheld the objection and called upon Appellant to pay full *ad valorem* fees.

7. Learned Counsels Mr. Manoj Shinde, Mr. Mohit Deshmukh, Mr. S. V. Natu, Mr. Avinash Khande, Mr. P. C. Mayure canvassed their submissions objecting the decision of the Taxing Officer in following manner :

(i) The Appellant - Original Claimant when prefers appeal against judgment and award passed by the Tribunal either wholly or partially dismissing the claim would be liable to pay Court fees as per Section 7(2)(ii) of the Maharashtra Court Fees Act (Hereinafter referred to 'Act'). It is permissible for such Appellant to restrict the claim for payment of one half of *ad valorem* fees.

(ii) Section 7(2) of the Act permits the Appellant to restrict the claim to a particular amount and if he succeeds in appeal then he/she has to make good the deficit court fees.

(iii) Once the value in the memorandum of appeal is restricted to a particular figure, Office or Registry cannot insist to pay Court fees either on the whole claim, if it is wholly rejected by the Tribunal or on difference of the claim, if claim is partially rejected. There is no prohibition in the Act to restrict the claim.

(iv) M. V. Act is a benevolent legislation and Section 7(2) of the Act cannot be interpreted in the manner to defeat object sought to be achieved.

(v) The apprehension that Appellant is likely to extract the services of the Court by valuing appeal at a meager amount and by dodging to pay Court fees is misplaced.

(vi) So far as payment of Court fees is concerned, there is no difference between the appeal preferred against rejection of entire claim by the Tribunal and appeal preferred against partial rejection.

(vii) The hardship, precarious condition and distress suffered by the Appellant in most of the cases are overlooked and the approach of the Taxing Officer is against the spirit of

enactment.

(viii) There is no ceiling on the Court fees so far as appeals filed in High Court are concerned, which secures the interest of the State.

8. Learned advocate Mr. C. K. Shinde for the Taxing Officer and learned A.G.P. Mr. B. A. Shinde oppose the above referred submissions while supporting orders passed by the Taxing Officer. They would submit that it is not permissible in law for the Appellant to restrict the claim to a particular value when the appeal is against difference of amount of compensation. It is submitted that appeal is continuation of the proceedings and whatever Court fees is paid in the Tribunal has to be paid again in appeal. The Court fees are designed keeping in view expenditure on administration of justice. The human efforts, time and energy are equally exerted for deciding restricted or unrestricted or deprived claim. It is further submitted that Appellate Court has to undertake the exercise in its entirety to find out entitlement and liability. Hence entire Court fees is payable. The demand of Court fees is justifiable. It is further submitted that no concession can be granted in payment of Court fees, though Motor Vehicle Act, is a beneficial legislation.

9. Having heard both sides, the issue needs to be addressed is as to whether it is permissible for the Appellant to restrict the relief at a particular value of the claim in the appeal for

payment of Court fees or the Appellant is obliged to pay Court fees on the difference of amount?

10. The objection raised by the office and the decision rendered by learned Taxing Officer is in respect of Section 7(2) of the Act. Section 7(1) of the Act pertains to fee payable on memorandum of appeal in case of award of compensation under various acts for acquisition of land for public purpose. The controversy involved in the present Revision is not in respect of matters involving acquisition of land, but matters involving accident under Motor Vehicle Act. For the purpose of computation and determination of Court fees on the memorandum of appeal against award of the Claims Tribunal is regulated by sub-section (2) of **Section 7** of the Maharashtra Court Fees Act, which is as follows :

The Maharashtra Court Fees Act,

- 1 ...
 2 ...
 7. (1)

(2) The amount of fee payable under this Act on a memorandum of appeal against an award of a Claims Tribunal preferred under section 110-D VI of the Motor Vehicles Act, 1939, shall be computed as follows:-

(i) If such appeal is preferred by the insurer or owner of the motor vehicle- the full ad-valorem fee leviable on the amount at which the relief is valued in the memorandum of appeal

according to the scale prescribed under Article 1 of Schedule I;

(ii) If such appeal is preferred by any other person one half of ad-valorem fee leviable on the amount at which the relief is valued in the memorandum of appeal according to the said scale.

Provided that, if such person succeeds in the appeal, he shall be liable to make good the deficit, if any, between the full ad-valorem fee payable on the relief awarded in the appeal according to the said scale and the fee already paid by him; and the amount of such deficit shall, without prejudice to any other mode of recovery, be recoverable as an arrear of land revenue.

11. Though the title of Section 7 is common for both sub-sections, there is material difference in the manner of payment of the Court fees. The legislative intent for the difference can be traced to object and the purpose for which Motor Vehicle Act is enacted. I propose to deliberate this aspect in further part of my judgment while dealing with the object and purport of the Act.

12. There are two categories of Appellant stipulated in Clause Nos. (i) and (ii) of sub-section (2) of Section 7 of the Act. Depending upon the category, the Court fees is payable either as full *ad valorem* and one half of *ad valorem*. Injured persons or dependents of deceased who are aggrieved by inadequate or no compensation are covered by Sub-section (2)(ii) because they are other persons than insurer or owner. Sub-section 2(ii)

and the proviso thereafter would indicate a concession given to those persons/Appellants. They are permitted to pay one half of the *ad valorem* fees on the amount on which the relief is valued in the memorandum of the appeal.

13. The persons/appellants falling in category of sub-Sec. 2(ii) are the victims of the accident. They are sufferers of physical, mental and financial trauma due to the bodily injuries resulting into partial or full disablement. In case of death, the sufferings and trauma would be of such magnitude which cannot be quantified. Many a times when the bread-earner in the family dies, the members and the dependents of the family would require to face emotional and social trauma as well. Bodily injury due to accident would leave deep impact on earning capacity or wellness. The hardship and trauma get aggravated due to the decision rendered by the Tribunal. These distressed persons come to the Court with bleeding heart. The legislature has shown them a compassion to facilitate them to prosecute the remedy effectively. A special care is being taken by the Legislature by stipulating concession of payment of one half of the *ad valorem* Court fees.

14. In both Clauses of sub-section (2), the wordings are, fee leviable on the amount at which the relief is valued. These words permit the Appellant to quote a value for restricting the relief. Otherwise the wordings would have been mandatory appellant to pay court fees on difference between the amount awarded and the amount claimed. But this is not the text of

Clause (i) and (ii). Unlike that of sub-section (1) of Section 7, in case of appeal arising out of acquisition of land, choice is available to restrict claim at a particular value. In case of appeals arising out of the accident, wordings are used with specific purport. Once this difference between sub-section (1) and sub-section (2) is understood, there is no difficulty to comprehend that Appellants who are preferring appeal in Motor Vehicle Act have the choice to restrict their relief to a particular claim quoted in the memorandum of the appeal. In the teeth of express provision, it is not possible to accept any other interpretation.

15. When words are clear and unambiguous, it is not permissible to derive any other interpretation which would defeat the purpose of the enactment. Clause Nos. (i) and (ii) of sub-section (2) of Section 7 give choice to the Appellant to restrict relief to particular amount. Therefore the interpretation of learned Taxing Officer to call upon the Appellant to pay deficit Court fees according to difference between the amount awarded and the amount claimed cannot be countenanced. This approach is against the legislative intent and the express provision of the Statute.

16. Learned Taxing Officer referred to judgment of the coordinate bench in the matter of Govind Vs. State of Maharashtra. In that case appeal was under Land Acquisition Act for which Section 7(1) of Court Fees Act would apply. Present matters are within purview of Sec. 7(2) of the Act and

therefore reliance on the said judgment is totally misplaced. The purport and the scheme of payment of Court fees under Section 7(2) of the Act is altogether different. The reliance placed by the Taxing Officer on paragraph no.10 of the judgment, is thoroughly misconceived. The explanation appended to sub-clause (i) and (ii) of Section 7(2) is totally loss sight of.

17. In appropriate case, this Court will delve upon the scope of Sec. 7(1) of the Act and examine as to whether it is permissible in appeal arising out of land acquisition to restrict the claim to a particular value for the payment of Court fees.

18. While interpreting the provision of enactment, the objection sought to be achieved needs to be looked into. Motor Vehicle Act is a benevolent legislation for the persons who meet with accident. There are provisions in the Statute designed to assist the victims, sufferers and the stake holders of the accident. It is not out of the context to refer to the judgment of the Supreme Court by which the Claimants are held entitled to receive more compensation than claimed in the petition. The very genesis of payment of compensation is it would be just and reasonable to mitigate sufferings and distress'. The rules of procedure are designed to achieve the said object. The humanistic approach of the Supreme Court is evident from the following judgments :

A Nagappa Vs. Gurudayal Singh and others reported in (2003) 2 SCC 274.

B. Syed Basheer Ahameed and others Vs. Mohammad Jameel and another reported in (2009) 2 SCC 225.

19. The purposive interpretation besides literal interpretation needs to be adopted. The paramount consideration is the object or the purport of the Act which is sought to be achieved. I lend support for literal and purposive interpretation of provision of Sec. 7(2) of the Act from the following judgments :

a. **Afcons Infrastructure Ltd. and another Vs. Cherian Varkey Construction Co. Pvt. Ltd. and others (2010) 8 SCC 24** for the purpose of statutory interpretation, principles are laid down in para Nos. 20 to 21.6 by the Supreme Court, which are as follows :

20. The principles of statutory interpretation are well settled. Where the words of the statute are clear and unambiguous, the provision should be given its plain and normal meaning, without adding or rejecting any words. Departure from the literal rule, by making structural changes or substituting words in a clear statutory provision, under the guise of interpretation will pose a great risk as the changes may not be what the Legislature intended or desired. Legislative wisdom cannot be replaced by the Judge's views. As observed by this Court in somewhat different context :

"When a procedure is prescribed by the Legislature, it is not for the court to substitute a different one according to its notion of justice. When the Legislature has spoken, the Judges cannot afford to be wiser." (See : Shri Mandir Sita Ramji vs. Lt. Governor of Delhi - (1975) 4 SCC 298).

21. There is however an exception to this general rule. Where the words used in the statutory provision are vague and ambiguous or where the plain and normal meaning of its words or grammatical construction thereof would lead to confusion, absurdity, repugnancy with other provisions, the courts may, instead of adopting the plain and grammatical construction, use

the interpretative tools to set right the situation, by adding or omitting or substituting the words in the Statute. When faced with an apparently defective provision in a statute, courts prefer to assume that the draftsman had committed a mistake rather than concluding that the Legislature has deliberately introduced an absurd or irrational statutory provision. Departure from the literal rule of plain and straight reading can however be only in exceptional cases, where the anomalies make the literal compliance of a provision impossible, or absurd or so impractical as to defeat the very object of the provision. We may also mention purposive interpretation to avoid absurdity and irrationality is more readily and easily employed in relation to procedural provisions than with reference to substantive provisions.

b. Shailesh Dhariyawan Vs. Mohan Balkrishna Lulla reported in (2016) 3 SCC 619 : principles of purposive interpretation are laid down in following paragraphs :

31. The aforesaid two reasons given by me, in addition to the reasons already indicated in the judgment of my learned Brother, would clearly demonstrate that provisions of Section 15(2) of the Act require purposive interpretation so that the aforesaid objective/ purpose of such a provision is achieved thereby. The principle of 'purposive interpretation' or 'purposive construction' is based on the understanding that the Court is supposed to attach that meaning to the provisions which serve the 'purpose' behind such a provision. The basic approach is to ascertain what is it designed to accomplish? To put it otherwise, by interpretative process the Court is supposed to realise the goal that the legal text is designed to realise. As Aharan Barak puts it:

“Purposive interpretation is based on three components: language, purpose, and discretion. Language shapes the range of semantic possibilities within which the interpreter acts as a linguist. Once the interpreter defines the range, he or she chooses the legal meaning of the text from among the (express or implied) semantic possibilities. The semantic component thus sets the limits of interpretation by restricting the interpreter to a legal meaning that the text can bear in its (public or private) language.”³

32. Of the aforesaid three components, namely, language, purpose and discretion 'of the Court', insofar as purposive component is concerned, this is the ratio juris, the purpose at the core of the text. This purpose is the values, goals, interests, policies and aims that the text is designed to actualize. It is the function that the text is designed to fulfil.

33. We may also emphasize that the statutory interpretation of a provision is never static but is always dynamic. Though literal rule of interpretation, till some time ago, was treated as the 'golden rule', it is now the doctrine of purposive interpretation which is predominant, particularly in those cases where literal interpretation may not serve the purpose or may lead to absurdity. If it brings about an end which is at variance with the purpose of statute, that cannot be countenanced. Not only legal process thinkers such as Hart and Sacks rejected intentionalism as a grand strategy for statutory interpretation, and in its place they offered purposivism, this principle is now widely applied by the Courts not only in this country but in many other legal systems as well.

c. The Full Bench in the matter of *Kanhaiyyalal Sonbaji Gajbhiye Vs. Bhartiya Jgruti Shikshan Sanstha Sawari (Jawahar Nagar and others)* reported in 2020(6) MH.L.J. 595 highlights that interpretation process is amalgamation of literal and purposive objects in following manner :

14. The arguments so put-forward present different view points and would require for their appreciation detailed examination of relevant provisions of the The Maharashtra Employees of Private Schools (Conditions of Service) Regulation Act, 1977 (for short "Act, 1977") and the Rules, 1981, in the light of well established principles of interpretation of statutes. After all, any interpretative process is governed by the set principles, precepts and doctrines. In law, it begins with an effort to ascertain true intention of the

legislature or the rule making authority through the words used in the statute or rule and if necessary, by making a resort to other aids, which may be internal or external to the statute. When only plain meaning is considered, the approach is literal and when the meaning is found out with reference to object and purpose of an enactment, the method is purposive. However, now it is well established that the intention of the legislature assimilates two aspects: in one aspect it carries the concept of “meaning” or what the words mean and in another, it takes along the idea of “purpose and object”. Any interpretative process thus is an amalgamation of literal and purposive approaches. This formulation has received the approval of the Supreme Court and is called “cardinal principle of construction” (see *Union of India V/s. Elphinstone Spinning and Weaving Co. Ltd.* [AIR 2001 SC 724]).

15. It may be added here that even for knowing of the meaning the words convey, apart from *litera legis*, the context of the letters assumes importance. In the case of *Reserve Bank of India V/s. Peerless Finance and Investment Co.*, (1987) 1 SCC 424 it was held that the interpretation must depend on the text and the context, they being the bases of interpretation. It was observed that if the text was the texture, context was what lent it colour. It was also held that, such interpretation as would make textual interpretation match the contextual, would be the best kind of interpretation. As regards the search for discovery of purpose of the statute, it has been held, one need not be restricted to the internal aid furnished by the statute itself, that is, the text and the context of the provision under construction, and one may look beyond them. Other provisions contained in the same enactment, statement of objects and reasons or the preamble to the enactment, existing state of the law, other statutes in *pari materia*, if any, and the mischief which the statute intends to remedy, would all be useful tools in the construction of a statute. These aids widen the concept of “context”, in which the text is to be read and understood. A useful reference in

this regard may be made to the principles laid down in the cases of Premchand Jain V/s. R.K. Chhabra, (1984) 2 SCC 302, Bhagwan Baksh Singh (Raja) Vs. Secretary of State, AIR 1940 PC,1982, Utkal Contractors and Joinery Pvt. Ltd. V/s. State of Orissa, (1987) 3 SCC 279 and District Mining Officer V/s. Tata Iron and Steel Company, AIR 2001 SC 3134.

20. I am of the considered view that purposive or literal interpretation of sub-section (2) leaves no iota of doubt to conclude that it is permissible for the Appellant to restrict his relief to a particular value and to pay Court fees accordingly. I therefore do not concur with the observations of learned Single Judge in paragraph no. 5 of Vivek Badgire Vs. Saheblal Moinuddin. There is no provision either in the Motor Vehicle Act or in the Maharashtra Court Fees Act to indicate that it is not permissible to restrict the claim for the purpose of Court fees.

21. The proviso to sub-section (2) indicates that the Appellant is under obligation to pay full ad-valorem fees on the relief awarded in the appeal. The appellants falling in Clause No. (ii) is given concession of payment of one half of *ad valorem* Court fees for time being and if they succeed in appeal, they would have to make good the deficit Court fees. Therefore it is not that the concession of payment of one half of *ad valorem* Court fees is in its perpetuity. The specific intent for incorporating the concession of one half of *ad valorem* Court fees at the beginning and that too for time being is in view of peculiar circumstances in which appeal would be preferred.

22. It's a common knowledge that even if some amount is awarded by the Tribunal, the amount would not get disbursed unless a recourse to execution is taken for realizing the amount awarded by the Tribunal. In case a total rejection of the claim hardship is of greater magnitude. It cannot be lost sight of that the Claimant has to pay entire Court fees in the Tribunal, notwithstanding decision of the claim. Considering these situations concession to restrict the relief to a particular value is provided. This aspect is totally ignored by the Taxing Officer while compelling the Appellant to pay Court fees according to difference between the amount awarded and the amount claimed.

23. It needs to be mentioned that there can be no difference in the appeal preferred by Claimant against complete rejection of his claim and partial rejection of his claim. In both circumstances, the Appellant is entitled to restrict the relief to a particular value for payment of Court fees. Therefore the decision of learned Single Judge in the matter of Vivek Ravikumar Badgire (supra) on which the reliance is placed by learned Taxing Officer cannot be made applicable. In that case entire claim was rejected by the Tribunal and while preferring appeal, relief was restricted to a particular amount. The above aspect is not brought to the notice and it is recorded that such a restriction is not permissible in the eyes of law.

24. The apprehension is expressed during the course of submission by learned Counsel Mr. C. K. Shinde that Court fees are designed to meet expenditure on the administration of the justice and equal amount of energy, time and human efforts are exerted notwithstanding quantum of court fees. This submission cannot be accepted for the reason that the human efforts, energy and time would not go waste because ultimately before receiving the payment Appellant is required to pay deficit Court fees. The Appellant who is receiving benefit of appellate jurisdiction cannot escape from the liability of the payment of deficit Court fees. The defaulted court fees is recoverable as land revenue as per rule.

25. It is relevant to notice that sub-section (2) of Section 173 stipulates that no appeal should lie against award of a claim Tribunal, if the amount in dispute in the appeal, is less than Rs.1,00,000/-. This provision suppresses mischief and prohibits persons who are likely to take disadvantage of valuing the relief at extremely meager sum and availing adjudication. Therefore I do not find that there is any possibility of taking disadvantage of the concession engrafted in the Section 7(2).

26. One cannot be oblivious of the fact that Court fees are not in the nature of taxes or the commission. There is no profiteering purpose in charging the Court fees. Court fees is for the purpose of meeting the expenditure for administration of justice. There is ceiling on the payment of Court fees even if

the money claim exceeds a particular limit. The Legislature has struck a balance of not imposing the ceiling on the payment of Court fees on memorandum of appeal preferred in the High Court.

27. My attention is adverted to the different decision of the learned Single Judge referred in the impugned order. With respect, I am of the considered view that the above aspect of the matter has not been dealt with. Those cannot be made applicable to the cases. Impugned judgment and order in Civil Revision Application No.106/2025 is perverse and liable to be quashed. It is noticed that learned Taxing Officer is frequently relying upon the decision referred in the impugned judgment in deciding Court fees claims. He is expected to undertake rectified approach.

28. Civil Revision Application No.106/2025 is allowed and impugned order is quashed.

29. In the remaining matters, the Appellant claims to be the purchaser of the vehicle which is yet to be registered with the Department. In that context, he is claiming himself to be covered by clause (ii) of Section 7(2). I have already recorded that Appellant has to pay full *ad valorem* fees. Only question is as to when to pay the same. Even if Appellant is treated to be the owner and held liable by the Tribunal, a concession of payment of one half of *ad valorem* fees, would not absolve him from payment of deficit Court fees in the future. In that view of

the matter, I find that there is no impediment in treating the Appellant to be any other person and permitting him to pay one half of *ad valorem* fees.

30. Impugned order in that cases are quashed and set aside. Civil Revision Application Nos.128/2025; C. R. A. No. 137/2025; C. R. A. No. 95/2025 and C. R. A. No. 127/2025 are allowed, thereby quashing impugned judgment and orders.

**[SHAILESH P. BRAHME]
JUDGE**

bsb/Aug. 25