

**SINDH ACT NO. XIII OF 1974
THE SIND FINANCE ACT, 1974.**

C O N T E N T S

Preamble

Sections

- 1. Short title extent and commencement.**
- 2. Definition.**
- 3. Amendment of Act VII of 1870.**
- 4. Amendment of West Pakistan Act V of 1958.**
- 5. Amendment of West Pakistan Act X of 1958.**
- 6. Amendment of West Pakistan Act XXXII of 1958.**
- 7. Amendment of West Pakistan Act I of 1965.**
- 8. Bar of suits in Civil Court**

**FIRST SCHEDULE
[See Section 3 (C)]
SCHEDULE I
AD VALOREM FEES**

**SECOND SCHEDULE
[See Section 3(c)]
FIXED FEES**

**THIRD SCHEDULE
[See Section 6]
"SCHEDULE
[See Section 3]**

SINDH ACT NO. XIII OF 1974
THE SIND FINANCE ACT, 1974.

[29th June 1974]

An Act to rationalize, enhance and levy certain taxes, duties and fees in the Province of Sind.

WHEREAS it is expedient to rationalize, enhance and levy certain taxes and duties in the Province of Sind; **Preamble.**

It is hereby enacted as follows: —

1. (1) This Act may be called the Sind Finance Act, 1974.
(2) It shall come into force on and from the 1st day of July, 1974. **Short title extent and commencement.**

2. In this Act, unless there is anything repugnant in the subject or context, "Government" means the Government of Sind. **Definition**

3. In the Court-fees Act, 1870, in its application to the Province of Sind— **Amendment of Act VII of 1870.**

(a) in section 7—

(i) after clause iv, the following shall be added as clause iv a :

"iv-a. Notwithstanding anything contained in clause iv, in suits for a declaratory decree with or without consequential relief as to right in, or title to, immovable property based on alleged sale, gift, exchange or mortgage thereof—

According to the value of the property :";

(ii) for the existing clause v, the following clause shall be substituted –

"v. In suits for the possession of a land, house or garden—

According to the value of the subject matter, and the market value of the land, house or garden shall be deemed to be such value";

(b) section 35-A shall be omitted; and

(c) for Schedules I and II, the First and Second Schedules to this Act shall be substituted.

SINDH ACT NO. XIII OF 1974
THE SIND FINANCE ACT, 1974.

4. In the Sind Urban Immovable Property Tax Act, 1958, below sub-section (3-A) of section 3, the following explanation shall be added and be deemed to have always been so added— **Amendment of West Pakistan Act V of 1958.**

“Explanation— For the purpose of this sub-section the term ‘covered area’ means the area which is under any kind of roof including the area of all floors, basements, mezzanines and covered balconies in the building.”.

5. In the West Pakistan entertainments duty act, 1958, in its application to the Province of Sind, in section 3, for sub-section (1), except the proviso, the following sub-section shall be substituted— **Amendment of West Pakistan Act X of 1958.**

“(1) There shall be levied and paid to Government on all payments for admission to any entertainment, a duty (hereinafter referred to as the “entertainments duty”) at the following rates—

(a) In case payment for admission does not exceed one rupee and twelve paise; Fifty percent of such payment.

(b) In case payment for admission exceeds one rupee and twelve paise; Sixty percent of such payment.

Explanation—for the purpose of this sub-section “payment of admission”, includes the air-conditioning charges, if any, but does not include the amount of entertainments duty and the welfare cess.”

6. In the West Pakistan Motor Vehicles Taxation Act, 1958, in its application to the Province of Sind, for the Schedule, the Third Schedule to this Act shall be substituted. **Amendment of West Pakistan Act XXXII of 1958.**

7. In the West Pakistan Finance Act, 1965, in its application to the Province of Sind, for sub-section (1) of section 12, the following sub-section shall be substituted— **Amendment of West Pakistan Act I of 1965.**

“(1) With effect from 1st July, 1974, there shall be levied and collected every year a tax on all hotels classified as first or second class hotels, payable by the owner or management thereof, at the following rates:—

- i. In the case of a hotel classed as a first class hotel. Rs. 2.50 per day per lodging unit.
- ii. In the case of a hotel classed as a second class hotel Rs. 1.25 per day lodging unit

SINDH ACT NO. XIII OF 1974
THE SIND FINANCE ACT, 1974.

Provided that for a period of three years from the commencement of the Sind Finance Act, 1974, a hotel opened on or after 1st July, 1974 shall be exempt from the payment of the tax"

8. No suit shall lie in any Civil Court to set aside or modify any assessment, levy or collection of a tax, duty or fee made under this Act. **Bar of suits in Civil court**

FIRST SCHEDULE
[See Section 3 (C)]
SCHEDULE I
AD VALOREM FEES

Serial No.	Article.	Proper fee.
1	2	3
1.	Plaint, written statement pleading a set off or counter claim or memorandum of appeal (not otherwise provided for in this Act) or cross objection presented to any Civil or Revenue Court except those mentioned in section 3.	Seven and a half per centum of amount or value of the subject matter in dispute but the fee shall not exceed maximum of fifteen thousand rupees.
	Note :— The amount payable under this number shall be round to the nearest fifty paisa.	
2.	Plaint in a suit for possession under the Specific Relief Act, 1877, section 9.	A fee of one half the amount prescribed in Serial No. 1.
3.	Application for review of judgment, if presented on or after the ninetieth day from the date of the decree.	The fee leviable on the plaint or memorandum of appeal
4.	Application for review of judgment if presented before the ninetieth day from the date of the decree.	One half of the fee leviable on the plaint or memorandum of appeal.
5.	Copy or translation of judgment or order not being or having the force of, a decree—	
	(a) When such judgment or order is passed by any Civil Court, other than a High Court or by the Presiding Officer of any Revenue Court or office, or by any other judicial or Executive Authority.	One rupee.
	(b) When such judgment or order is passed by a High Court.	Two rupees.
6.	Copy of a decree or order having the Force of a decree—	
	(a) When such decree or order is made by any Civil Court other than a High Court, or by any	

SINDH ACT NO. XIII OF 1974
THE SIND FINANCE ACT, 1974.

Revenue Court—

- | | | |
|------|--|--------------|
| (i) | If such amount or value of the subject matter of the suit wherein such decree or order is made does not exceed fifty rupees. | One rupee |
| (ii) | If such amount or value exceeds fifty rupees | Two rupees |
| (b) | When such decree or order is made by High Court. | Five rupees. |
7. Copy of any document liable stamp duty, under the Stamp Act, 1899, when left by any party to a suit or proceeding in place of the original withdrawn—
- | | | |
|-----|---|---|
| (a) | When the stamp duty chargeable on the original does not exceed fifty paisa; | The amount of the duty chargeable on the original |
| (b) | In any other case. | One rupee. |
8. Copy of any revenue or judicial proceeding or order not otherwise provided for by this Act, or copy of any account, statement, report or the like, taken out of any Civil or Criminal or Revenue Court or office or from the office of any chief officer charged with the executive administration of a Division—
- For every three hundred and sixty words or fraction of three hundred and sixty words. Fifty paisa.
9. Probate of a will or letters of administration with or without will annexed—
- | | |
|--|---|
| When the amount or value of the property in respect of which the grant of probate or letters is made exceeds one thousand rupees, on the part of the amount of value in excess of one thousand rupees, upto ten thousand rupees. | Two percentum on such amount or value |
| When the amount or value of the property in respect of which the grant of probate or letters is made exceeds ten thousand rupees, on the part of the amount of value in excess of ten thousand rupees, upto fifty thousand rupees. | Three percentum on such amount or value |
| When the amount or value of the property in respect of which the grant of probate or letters is made exceeds fifty thousand rupees, on the part of the amount of value in excess of fifty thousand rupees, upto one lakh rupees. | Four percentum on such amount or value. |
| When the amount or value of the property in respect of which the grant of probate or letters is made exceeds one lakh rupees, on the part of the amount of value in excess of one lakh rupees, upto one lakh rupees. | Four and a half percentum on such amount or value |

SINDH ACT NO. XIII OF 1974
THE SIND FINANCE ACT, 1974.

When the amount or value of the property in respect of which the grant of probate or letters is made exceeds two lakh rupees, on the part of the amount of value in excess of two lakh rupees, upto two lakh and fifty thousand rupees.

Five percentum on such amount or value.

When the amount or value of the property in respect of which the grant of probate or letters is made exceeds two lakh and fifty thousand rupees, on the part of the amount of value in excess of two lakh and fifty thousand rupees, upto three lakh rupees.

Five and a half percentum on such amount or value.

When the amount or value of the property in respect of which the grant of probate or letters is made exceeds three lakh rupees, on the part of the amount of value in excess of three lakh rupees, upto four lakh rupees.

Six percentum on such amount or value.

When the amount or value of the property in respect of which the grant of probate or letters is made exceeds four lakh rupees, on the part of the amount of value in excess of four lakh rupees, upto five lakh rupees.

Six and a half percentum on such amount or value.

When the amount or value of the property in respect of which the grant of probate or letters is made exceeds five lakh rupees, on the part of the amount of value in excess of five lakh rupees.

Seven percentum on such amount or value.

Provided that when after the grant of a certificate under the Succession Act, 1925 or under Sind Regulation VIII of 1827, in respect of any property included in an estate, a grant of probate or letters of administration is made in respect of the same estate, the fee payable in respect of the latter grant shall be reduced by the amount of the fee paid in respect of the former grant.

Note:—The amount payable under this serial number to be rounded to the nearest rupee.

10. Certificate under part X of the Succession Act, 1925—

The fee leviable case of a probate (Serial No. 9) on the amount or value of any debt or security specified in the certificate under section 374 of the Act and one a half time this fees on the amount or value of any debt or security to which the certificate is extended under section 376 of the Act.

Explanation 1.—For the purpose of this serial number the amount of a debt is its amount, including interest on the day on which the inclusion of the debt in the certificate is applied for, so far as such amount can be ascertained.

SINDH ACT NO. XIII OF 1974
THE SIND FINANCE ACT, 1974.

Explanation2.—Whether or not any power with respect to a security specified in a certificate has been conferred under the Act, and where such a power has been so conferred whether the power is for the receiving of interest or dividends on, or for the negotiation or transfer of the security or for both purposes, the value of the security is its market-value on the day on which the inclusion of the security in the certificate is applied for, so far as such value can be ascertained.

- | | | | |
|-----|--|---|---|
| 11. | Appeal or revision application under the Sind Tenancy Act, 1950— | When the amount or value of the subject-matter in dispute does not exceed twenty five rupees. | Two rupees. |
| | | When such amount or value exceeds twenty five rupees. | The fee leviable on a memorandum of appeal. |
| 12. | Revision application to the High Court under section 115 of the Code of Civil Procedure, 1908— | Where the application is for revision of an order and the amount or value of the subject-matter is less than two thousand rupees. | Seven rupees and fifty paise. |
| | | Where the application for the revision of an order and the amount or value of the subject-matter is two thousand rupees or more. | Fifteen rupees. |
| | | Where the application is for the revision of an appellate decree, | The fee leviable on a memorandum of appeal. |
| 13. | Certificate under the Sind Regulation VIII of 1827— | (1) As regards debt and securities. | The fees leviable in the case of a probate on the amount or value of the property in respect of which the certificate is granted. |
| | | (2) As regards other property in respect of which the certificate is granted— | |
| | | When the amount or value of such property exceeds one thousand rupees, but does not exceed ten thousand rupees. | Two percentum on such amount or value. |
| | | When such amount or value exceeds ten thousand rupees, but does not exceed fifty thousand rupees. | Two-and-a-half percentum on such amount of value. |
| | | When such amount or value exceeds fifty thousand rupees. | Three percentum on such amount of value. |

SINDH ACT NO. XIII OF 1974
THE SIND FINANCE ACT, 1974.

SECOND SCHEDULE
[See Section 3(c)]
FIXED FEES

Sr. No.	Article	Proper Fee
1	2	3
	Application or petition—	
1.	<p>(a) When presented to any officer of the Customs or Excise Department or to any Magistrate by any person having dealings with Government, and when the subject-matter of such application relates exclusively to those dealings;</p> <p>or when presented to any officer of land revenue by person holding temporarily settled land under direct engagement with Government, and when the subject matter of the application or petition relates exclusively to such engagement;</p> <p>or when presented to any municipal Committee under any Act for the time being in force for the conservancy or improvement of any place, if the application or petition relates solely to such conservancy or improvement;</p> <p>or When presented to any Civil Court other than a principal Civil Court of original jurisdiction, or to any Court of Small Causes constituted under the Provincial Small Causes Courts Act, 1887, or to a Collector or other officer of revenue in relation to any suit or case in which the amount or value of the subject-matter is less than fifty rupees;</p> <p>or when presented to any Civil, Criminal or Revenue Court, or to any Board or executive officer for the purpose of obtaining a copy or translation of any judgment, decree or order passed by such court, Board or officer, or of any other document on record in such court or office.</p>	
	<p>(b) When resented to a Collector or other officer of revenue for assistance under West Pakistan Land Revenue Act, 1967.</p>	
	<p>(c) When containing a complaint or charge of any offence other than an offence for which police-officers may, under the Code of Criminal Procedure, 1898, arrest without warrant and presented to any Criminal Court;</p> <p>or when presented to a Civil, Criminal or Revenue Court, or to a Collector or any Revenue Officer, having jurisdiction equal or</p>	

SINDH ACT NO. XIII OF 1974
THE SIND FINANCE ACT, 1974.

sub-ordinate to a Collector, or to any Magistrate in his executive capacity, and not otherwise provided for by this Act;	
or to deposit in Court revenue or rent;	Two rupees
or for determination by a Court of the amount of compensation to be paid by a landlord to his tenant;	
or when presented to a Chief Controlling Revenue or executive Authority, or to a Commissioner of Revenue or Circuit, or to any Chief Officer charged with executive administration of a Division and not otherwise provided by this Act.	
(d) When presented to a Court or Authority other than a High Court, for transfer of cases.	Five rupees.
(e) When presented to a High Court—	Two hundred rupees
(i) Under the companies Act, 1913, for winding up a company;	
(ii) Under the Companies Act, 1913 for taking some other judicial action;	Ten rupees.
(iii) For transfer of cases;	Five rupees.
(iv) In all other cases.	Five rupees.
2. Application to any Civil Court that records may be called for from another Court—	
When the Court grants the application and is of the opinion that the transmission of such records involves the use of the post.	Three rupees in addition to any fee levied in the application under serial number 1 of this schedule
3. Application for leave to sue as a pauper.	Two rupees
4. Application for leave to appeal as a pauper.	Two rupees.
5. Complaint or memorandum of appeal in a suit to obtain possession under Mukhtiar-kars' Court Act, 1906.	Two rupees.
6. Complaint or memorandum of appeal in a suit to establish or disprove a right or occupancy.	Two rupees.
7. Bail bond or other instrument of obligation given in pursuance of an order made by a Court or magistrate under any section of the Code of Criminal Procedure, 1898, or the Code of Civil Procedure, 1908 and not otherwise provided for by this Act.	One rupee.
8. Undertaking under section 49 of the Divorce Act, 1869.	One Rupee
9. Mukhtarnama or Wakalatnama when presented for the conduct of any one case—	

SINDH ACT NO. XIII OF 1974
THE SIND FINANCE ACT, 1974.

- | | |
|--|---------------------|
| (a) To any Civil or Criminal Court other than a High Court, or to any Revenue Court, or to any Collector or Magistrate, or other executive officer, except such as are mentioned in clauses (b) and (c) of this serial number; | Two rupees. |
| (b) To a Commissioner of Revenue, Circuit or Customs or to any officer charged with the executive administration of a Division, not being the Chief Revenue Executive Authority; | Two rupees. |
| (c) To a High Court, Board of Revenue or other Chief Controlling Revenue or Executive Authority. | Three rupees. |
| 10. Memorandum of appeal when the appeal is not from decree or an order having the force of a decree and is presented— | |
| (a) To any Civil Court other than a High Court, or to any Revenue Court or Executive Officer other than the High Court or Chief Controlling Revenue or Executive Authority; | Three rupees. |
| (b) To the Central Board of Revenue under section 193 of the Customs Act, 1969 or section 35 Central Excise and Salt Act, 1944; | Twenty five rupees. |
| (c) To High Court or other chief Controlling Executive or Revenue Authority. | Ten rupees. |
| 11. Caveat. | Ten rupees. |
| 12. Complaint or memorandum of appeal in each of following suits— | |
| (i) To alter or set a summary decision or order of any Civil Court not being a High Court, or any Revenue Court; | Ten rupees. |
| (ii) To alter or cancel any entry in a register of the names of proprietors of revenue paying estates; | Fifteen rupees. |
| (iii) To obtain a declaratory decree where no consequential relief is prayed. | Thirty rupees. |
| (iv) To set aside an award | |
| When the amount or value of the property involved does not exceed five hundred rupees. | Ten rupees. |
| (v) to set aside an adoption | Fifteen rupees. |
| (vi) to set aside an alienation; | Fifteen rupees. |
| (vii) Where it is not possible to estimate the money | Fifteen rupees. |

SINDH ACT NO. XIII OF 1974
THE SIND FINANCE ACT, 1974.

value of the subject matter in dispute and
 which is not otherwise provided for by this
 Act.

13. Application—
- | | |
|---|-----------------|
| (a) for probate or letters of administration or for revocation thereof under the Succession Act, 1925; | Ten rupees. |
| (b) for a certificate under Part X of the Succession Act, 1925 or Sind Regulation VIII of 1827; | |
| When the amount or value of the estate does not exceed two thousand rupees. | Two rupees. |
| When it exceeds two thousand rupees but does not exceed five thousand rupees. | Five rupees. |
| When it exceeds five thousand rupees. | Ten rupees. |
| (c) for opinion or advice or for discharge from a Trust or for appointment of new Trustees, under section 34, 72, 73 or 74 of the Trusts Act, 1882; | Ten rupees. |
| (d) for the winding up of a company, under section 166 of the Companies Act, 1913; | Ten rupees. |
| (e) under rule 58 of Order XXI of the Code of Civil Procedure, 1908 regarding a claim to attached property— | |
| When the amount or value of the property exceeds five hundred rupees. | Ten rupees. |
| 14. Application under chapter III of the Arbitration Act, 1940 | Twenty rupees. |
| 15. Agreement in writing stating a question for the opinion of the Court under the Code of Civil Procedure, 1908. | Twenty rupees. |
| 16. Every petition under the Divorce Act, 1869, except petitions under section 44 of the same Act, and every memorandum of appeal under section 55 of the same Act. | Thirty rupees. |
| 17. Plaint or memorandum of appeal under the Parsi marriage and Divorce Act, 1936. | Thirty rupees. |
| 18. For determination of fair rent or eviction of a tenant under section 4 and 13 of the West Pakistan Urban Rent Restriction Ordinance, 1959;— | |
| (i) Where the property involved is exempted from property Tax under the Sind Urban Immovable Property Tax Act 1958; | Five rupees. |
| (ii) Where such property is assessed to Urban Immovable Property Tax. | Fifteen rupees. |

SINDH ACT NO. XIII OF 1974
THE SIND FINANCE ACT, 1974.

19. Election petition questioning the election of any person:—
- (a) As a member of a Local Board other than a notified or Town Area Committee; Hundred rupees.
- (b) As a member of a notified or town Area Committee. Ten rupees.

THIRD SCHEDULE

[See Section 6]

“SCHEDULE

[See Section 3]

Serial No. 1	Description of motor Vehicles. 2	Annual rate of Tax. 3
1.	Cycles (including motor scooters) and cycles with attachment for propelling the same by mechanical process not exceeding 8 cwts. in unladen weight:—	Rs.
	(a) Bicycles not exceeding 200 lbs. In unladen weight	30
	(b) Bicycles exceeding 200 lbs. In unladen weight.	40
	(c) Bicycle if used for drawing a trailer or side-ear, in addition.	10
	(d) Tricycles.	40
2.	Vehicles not exceeding 5 cwts. In unladen weight, adapted and used for invalids.	5
3.	Vehicles used for the transport or haulage of goods or materials (including tricycles weighing more than 8 cwt. In unladen weight):—	
	(a) Electrically propelled vehicles not exceeding 25 cwt. In unladen weight.	35
	(b) All vehicles with maximum laden capacity 4,480 lbs. (including delivery vans).	240
	(c) All vehicles with maximum laden capacity exceeding 4,480 lbs. But not exceeding 8,960lbs.	400
	(d) All vehicles with maximum laden capacity exceeding 8,960 lbs. But not exceeding 13,440 lbs.	600
	(e) All vehicles with maximum laden capacity exceeding 13,440 lbs. But not exceeding 17,920 lbs.	1,200
	(f) All vehicles with maximum laden capacity exceeding 17,920 lbs.	1,800
	(g) Extra charge for trailer.	138

SINDH ACT NO. XIII OF 1974
THE SIND FINANCE ACT, 1974.

4. Vehicles plying for hire and ordinarily used for the transport of passengers (taxis and buses):—

(a) Tram Cars.	15
(b) Tricycles propelled by mechanical power (rickshaw cabs seating not more than 3 persons).	250
(c) Other vehicles seating more than 4 person.	330
(d) Other vehicles seating more than 4 but not more than 6 persons.	415
(e) Other vehicles seating more than 6 person.	104 per seat.

Provided that the motor vehicles plying for hire within the limits of a Corporation, a Municipality or a Cantonment shall be subject to the payment of Motor vehicles Tax at the rate of Rs. 50 per set per annum.

Note:—The number of person mentioned in Article 4 does not include the driver and, as the case may be, the cleaner, the conductor or the attendant of the vehicle.

5. Motor Vehicles other those liable to tax under the foregoing provisions of this Schedule:—

(a) Seating not more than one person	84
(b) Seating not more than 3 persons	168
(c) Seating not more than 4 persons	240
(d) Seating more than 4 persons for every additional person that can be seated.	60 per seat.

Note:—Station wagons used for private purpose shall be taxed under Article 5"

**SINDH ACT NO. XIII OF 1974
THE SIND FINANCE ACT, 1974.**