THE BALOCHISTAN FINANCE ORDINANCE, 1981

(Baln Ordinance IX of 1981)

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[1]THE [2]BALOCHISTAN FINANCE ORDINANCE, 1981

(Baln Ord. IX of 1981)

[24th June, 1981]

An Ordinance to rationalize, enhance and levy certain fees, rates and taxes in the Province of Balochistan;

Preamble. WHEREAS it is expedient to rationalize, enhance and levy certain fee in the province of Balochistan;

And WHEREAS the Governor is satisfied that circumstances exist which render it necessary to take immediate action;

NOW, THEREFORE, in pursuance of the proclamation of the 5th day of July, 1977 read with Laws (Continuance in Force) Order, 1977 (C.M.L.A's Order, No. 1 of 1977), and in exercise of all powers enabling him in that behalf, the Governor of Balochistan is pleased to make and promulgate the following Ordinance:–

Short title and Commencement. 1. (1) This Ordinance may be called the Balochistan Finance Ordinance, 1981.

(2) It shall come into force on and from the First day of the July, 1981.

[3][(3) This Ordinance shall apply to whole of Balochistan, except the [4]Tribal Areas.]

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

Amendment of Act VII of 1870. 3. In the Court Fees Act, 1870 in its application to the province of Balochistan–

(a) in section 7–

(i) after clause iv, the following shall be

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1 This Ordinance, was promulgated by the Governor of Balochistan on 21st June, 1981; published in the Balochistan Gazette (Extraordinary) No. 101 dated 24th June, 1981. Saved and, validated by Article 270-A of the Constitution of the Islamic Republic of Pakistan (1973).

2 Spelling of the word "Baluchistan", wherever it appears in this Ordinance, is corrected by insertion of letter "o" instead of "u", as per Government of Balochistan, S&GAD's Notification No. SORI (4) 6/ S&GAD-89, dated 18th June, 1989.

3 Added by Ord. XIII of 1981; taken effect from 1st July, 1981; published in the Balochistan Gazette (Extraordinary) No. 212, dated 25th October, 1981.

4 Extended to the Provisionally Administered Tribal Area of Balochistan, by the Balochistan Gazette (Extraordinary) No. 179 on 19th September, 1981.

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) after section 7 the following new sections shall be inserted.-

"7-A. **Abolition of court fees in certain cases**.—

Notwithstanding anything contained in Section 7 or in the Schedules, no court fee shall, except as provided in section 7-B, be payable in-

(a) any criminal case; and

(b) any case of civil nature the value of the subject matter whereof, or relief claimed wherein, does not exceed twenty five thousand rupees."

"7-B. **Payment of court fees at punitive rate**. (1) If in a case of civil nature falling under clause (b) of section 7-A, the Court is of opinion that the claim or any part of it was false and either frivolous or vexatious the Court shall by order in writing, if the party by whom the claim was preferred is present, call upon him forthwith to show cause why he should not pay court fee on the entire claim or, as the case may be part thereof, at double the rate which would, but for

section 7-A have been leviable in such a case under the Act, or, if such party is not present, direct issue of a summons to him to appear and show cause as aforesaid.

(2) The Court shall record and consider any cause which such party may show and if the Court is satisfied that the claim was false and either frivolous or vexatious shall, for reasons to be recorded, direct that the court fees on the entire claim or, as the case may be, part thereof, at the rate specified in sub section (1) above, shall be paid by such party.

(3) The order for payment of court fee as aforesaid shall be in addition to and not in derogation of any other order which the Court may deem fit to make in the circumstances of the case.

(4) A copy of the order made under sub-section (2) shall be sent by the Court to the Collector of the District in which the party against whom order is made resides or ordinarily works for gain, and the Collector shall direct the party concerned to pay the court fee within one month the making of the order by him, failing which, the Collector shall proceed to recover the court fee as arrears of land revenue".

(c) Section 35-A shall be omitted.

(d) for Schedules I and II, the Schedules contained in the First and Second Schedules to this Ordinance shall be substituted.

Amendment in West Pakistan Act, 1958 (XXXII of 1958).

[1][4. For the Schedule to Balochistan Motor Vehicle Taxation Act, 1958 (XXXII of 1958), the schedule contained in the Fourth Schedule to this Ordinance shall be substituted.]

Amendment in West Pakistan Family Courts Act, 1964,

5. In the West Pakistan Family Courts Act, 1964 (XXXV of 1964) in its application to the Province of Balochistan, in section 19 for the words "rupee one" the words "rupees fifteen"

[1] Subs. by Ord. XIII of 1981; taken effect from 1st July, 1981; published in the Balochistan Gazette (Extraordinary) No. 212, dated 25th October, 1981.

(XXXV of 1964). shall be substituted.

Amendment in West Pakistan Act No. XXXIV of 1964.

6. In the West Pakistan Finance Act, 1964 (XXXIV of 1964) for the FIFTH SCHEDULE the Schedule contained in Third Schedule of this Ordinance shall be substituted.

FIRST SCHEDULE
(See Section 3 (d))

"SECHEDULE-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 Ordinance) or cross objection presented to any Civil or Revenue Court except those maintained in section 3. Note:- The amount payable under this number shall be rounded to the nearest fifty paisa.	Seven and a half percentum of the amount or value of the subject matter in dispute but the fee shall not exceed maximum of fifteen thousand rupees.

2.	Plaint in 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 a judgment or order not being or having the force of, a decree-	
	(a) When such judgment or order is pass 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 Revenue Court—	
	(i) If the 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 to Stamp duty under	

	the Stamp Act, 1899, when left by any party to a suit or processing 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 Ordinance 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 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 thousands rupees, or 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 or the part of the amount or 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, or the part of the amount or value in excess of fifty thousand rupees upto one hundred thousand 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 hundred thousand rupees or the part of the amount or value in excess of one hundred thousand rupees, upto one hundred	Four and a half percentum on such amount or value.

thousand rupees;	
When the amount or value of the property in respect of which the grant of probate or letters is made exceeds one hundred thousand rupees on the part of the amount or value in excess of two hundred thousand rupees upto two hundred 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 hundred and fifty thousand rupees on the part of the amount or value in excess of two hundred and fifty thousand rupees, upto three hundred thousand 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 hundred thousand rupees on the part of the amount or value in excess of three hundred thousand rupees, upto four hundred thousand 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 hundred thousand rupees on the part of the amount or value in excess of four hundred thousand rupees, upto five hundred thousand 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 hundred thousand rupees on the part of the amount or value in excess of five hundred thousand rupees:	Seven percentum on such amount or value.
Provided that when after the grant of a certificate under the Succession Act, 1925 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 in the case of a probate (Serial No.9) on the amount or value of any debt on security specified in the certificate under section 374 of the Act and one and a half times 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 inclusion of the debt in the certificate is applied for, so far as such amount can be ascertained.	
	Explanation 2. 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 for the revising of interest on dividends on, or for the negotiation or transfer of the security or for both purpose, 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 s such value can be ascertained.	
11.	Appeal or revision application under the Balochistan Tenancy Ordinance, 1978-	
	When the amount or value of the subject matter in dispute does not exceed twenty five rupees.	Two rupees.

	When such amount or values 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, 1980 –	
	Where the application is for the revision of an order and the amount or value of the subject matter is less than two thousand rupees.	Seven rupees and fifty paisa.
	Where the application is for the revision of an order and 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.”

SECOND SCHEDULE
(See Section 3 (d))

“Schedule II
FIXED FEES

Serial No.	Article.	Proper Fee.
1.	2.	3.
1.	Application or petition:-	
	(a) When presented to any officer of the Customs or Excise Department or to any Magistrate by any person having dealings with the Government, and when the subject matter of such application relates exclusively to those dealings;	One rupee.
	or when presented to any officer of land revenue by any 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;	

	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; 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 values of the subject matter is less than fifty rupees; 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 passes by such Court, Board or Officer, or of any other document on record in such court or office.	
(b)	When presented to a Collector or other officer of revenue for assistance under West Pakistan Land Revenue Act, 1967.	One rupee.
(c)	When containing a complaint or charge of any office other than an offence for which Police Officer may, under the code of Criminal Procedure, 1898, arrest without warrant and presented to any Criminal Court; or when presented to a Civil, Criminal or Revenue Court, or to a Collector or any Revenue Officer, having jurisdiction equal or subordinate to a Collector, or to any Magistrate in his executive capacity, and not otherwise provided for by this Ordinance; or to deposit in Court revenue or rent; or for determination by a Court of the amount of compensation to be paid by a	Two rupees.

	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 Ordinance.	
	(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 on 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 pauper.	Two rupees.
5.	Plaint or memorandum of appeal in a suit to establish or disprove a right or occupancy.	Two rupees.
6.	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 Court of Civil Procedure, 1908 and not otherwise provided for by this Ordinance.	One rupee.
7.	Undertaking under section 49 of the Divorce Act,	One rupee.

1869.

8.	Mukhtarnama or wakalatnama when presented for the conduct of any one case–		
	(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.
9.	Memorandum of appeal when the appeal is not from a 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 Courts 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 of Central Excise and Salt Act, 1944;	Twenty five rupees.
	(c)	to High Court or other Chief Controlling Executive or Revenue Authority.	Ten rupees.
10.	Caveat.		Ten rupees.
11.	Plaint or memorandum of appeal in each of the following suits –		
	(i)	to alter or set aside a summary decision or order of any Civil Court not being a High	Ten rupees.

	Court, or any Revenue Courts;	
(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.
	When the amount or value of the property involved exceeds five hundred rupees.	Fifteen 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 value of the subject matter is in dispute and which is not otherwise provided for by this Ordinance.	Fifteen rupees.
12.	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;	
	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 exceeds five thousand rupees.	Five rupees.
	When it exceeds five thousand rupees.	Ten rupees.
(c)	for opinion or advice 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.
13.		Application under chapter III of the Arbitration Act, 1940.	Twenty rupees.
14.		Agreement in writing stating a question for the opinion of the Court under the Code of Civil Procedure, 1908.	Twenty rupees.
15.		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.
16.		Plaint or memorandum of appeal under the Parsi Marriage and Divorce Act, 1936.	Thirty rupees.
17.		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 involves is exempted from property tax under the Balochistan Urban Immovable Property Tax Act, 1958.	Five rupees.
	(ii)	where such property is assessed to Urban Immovable Property Tax.	Fifteen rupees.
18.		Election petition questioning the election of any person as a member of a local Council.	Hundred rupees.
19.		Plaint or a Memorandum of appeal for recovery of compensation or damages under the Fatal Accidents Act, 1855.”	Fifteen rupees.

THIRD SEHEDULE

(See section 6)

"FIFTH SEHEDULE
(See section 13)

Rates of Electricity Duty

In case of energy supplied by a licence to consumers of categories specified as;	Electricity duty on the amount of the energy charges worked out according to the electricity tariff.
(A-1) Domestic/residential.	
(i) At per unit supply rate of paisa 34.	7.35%
(ii) At per unit supply rate of paisa 40.	6.25%
(iii) At per unit supply rate of paisa 50.	5.00%
(iv) At per unit supply rate of paisa 70.	3.57%
(A-2) Commercial.	
(i) At per unit supply rate of Paisa 90.	2.78%
(ii) At per unit supply rate of Paisa 100.	2.50%
(B-1 to B-4) Industrial.	
(i) At per unit supply rate of Paisa 57.	2.65%
(ii) At per unit supply rate of Paisa 36.	4.20%
(iii) At per unit supply rate of Paisa 35.	4.30%
(iv) At per unit supply rate of Paisa 32.	4.75%
(C-1 to C-3) Bulk supplies.	
(i) At per unit supply rate of paisa 40.	4.00%
(ii) At per unit supply rate of paisa 35.	7.14%
(iii) At per unit supply rate of paisa 32.	4.00%
(iv) At per unit supply rate (Industrial) of paisa 34.	4.41%
(v)At per unit supply rate (Commercial) of	7.35%

	paisa 34.	
(vi)	At per unit supply rate (licensees & Non-Licensees) of paisa 33.	4.00%
(vii)	At per unit supply rate (Industrial) of paisa 33.	4.54%
(viii)	At per unit supply rate (Commercial) of paisa 33.	7.58%
(D) Agriculture.		
	At per unit supply rate of paisa 15.3	10.00%
	Undertakings generating on power.	9.80% on the amount of energy charges worked out on the estimated working load at site in accordance with (A-1, A-2, B-1 to B-4, C-1 to C-3 & D) above.
Un-metered Supply/Flat Charges.		4.00% provided that no duty shall be levied where such charge does not exceed five rupees during the month.

Explanation

1. "Electricity Tariff" means schedule of Tariffs made under provision of Sections 12, 13 and 25 of the West Pakistan Act XXXIV of 1958, and the tariffs of M/S Karachi Electric Supply Corporation Ltd: applicable in Bela District Premises which are used wholly or principally for manufacturing processes within meaning of section 2 of the Factories Act, 1934 shall be deemed to be used for an Industrial undertaking."

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[1][FOURTH SCHEDULE]
(See Section 4)

"THE SCHEDULE
(See Section3)

	Description of motor vehicle.	Annual rate of Tax in rupees.
1.	Cycles (including motor scooters and cycles with attachment for propelling same by mechanical power) not exceeding 410 Kgs. in unladen weight:-	
	(a) Bicycles not exceeding 90 Kgs. in unladen weight.	22/-
	(b) Bicycles exceeding 90 Kgs. in unladen weight.	44/-
	(c) Bicycles if used for drawing a traller or sidecar in addition.	11/-
	(d) Tricycles.	44/-
2.	Vehicles not exceeding 260 Kgs. in unladen weight, adapted and used for invalids.	5/50
3.	Vehicles used solely for the transport of goods in the course of trade and industry (including tricycles weighing more than 410 Kgs. in unladen weight):-	
	(a) Electrically propelled but not exceeding 1250 Kgs. in unladen weight.	27/50
	(b) Vehicles other than such electrically propelled vehicles as aforesaid, not exceeding 610 Kgs. in unladen weight.	38/50
	(c) All Vehicles with maximum laden capacity up to 2030 Kgs. (including delivery vans).	265/-

[1] For Fourth Schedule see Ordinance XIII of 1981; taken effect 1st July, 1985.

	(d)	Vehicles with maximum laden capacity exceeding 2030 Kgs. but not exceeding 4060 Kgs.	440/-
	(e)	Vehicles with maximum laden capacity exceeding 4060 Kgs. but not exceeding 6090 Kgs.	660/-
	(f)	Vehicles with maximum laden capacity exceeding 6090 Kgs. but not exceeding 8120 Kgs.	1320/-
	(g)	Vehicles with maximum laden capacity exceeding 8120 Kgs.	1540/-
	(h)	Extra Charges for trailer.	132/-
4.	Vehicles plying for hire and ordinarily used for the transport of passengers (taxies and buses) exclusively within the limit of a Corporation, a Municipality or a Cantonment:–		
	(a)	Tram Cars.	17/60
	(b)	Other Vehicles seating not more than 4 persons.	316/80
	(c)	Other Vehicles seating more than 4 but not more than 6 persons.	396/-
	(d)	Other Vehicles seating more than 6 persons.	55/- per seat
	(e)	Tricycles propelled by mechanical power rikshaws, Cabs seating not more than three persons.	275/-
5.	Vehicles plying for hire and ordinarily used for the transport of passengers (taxies and buses) not exclusively within the limit of a Corporation, a Municipality or Cantonment:-		
	(a)	Tram Cars.	17/60
	(b)	Other Vehicles seating not more than 4 persons.	316/80
	(c)	Other Vehicles seating more than 4 but	396/-

not more than 6 persons.

(d)	Other Vehicles seating more than 6 persons.	13/20 per seat
(e)	Tricycles propelled by mechanical power Rickshaws, cabs seating not more than three persons. NOTE.- Under Article 4 and 5 the number of persons mentioned does not include the driver and, as the case may be, the cleaner, the Conductor or the attendant of vehicles.	275/-

6. Motor Vehicles other than those liable to tax under the foregoing provisions of the schedule:–

(a)	Seating not more than one person.	77/-
(b)	Seating not more than three persons.	154/-
(c)	Seating not more than four persons.	220/-
(d)	Seating more than four persons, for every additional person that can be seated. NOTE.- Station Wagons used for private purposes shall be taxed under Article 6.	55/- per seat

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