



A.No.1591 of 2024

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in O.P.No.503 of 2022

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N.SATHISH KUMAR, J.

This Application has been filed seeking for refund of Court Fee of a sum of Rs.56,500/- by way of Court Fee instead of remitting the same in the Reserve Bank of India in the above original petition.

2. It is the contention of the learned counsel for the applicant that since the Court Fee has been paid excessively and now, Rs.25,000/- cap has been fixed as Court Fee for the succession certificate, he is entitled for refund of excess amount paid at the rate of 3% as existed prior to the amendment.

3. I have perused the entire materials placed on record.

4. The fact that 3% Court Fee payable to the Succession Certificate was amended and Court Fee has been reduced only on 22.09.2021. Till the new amendment under the Tamil Nadu Court-fees and Suits Valuation (Amendment) Act, 2021 came into force, the 3% Court fee as on date of notification was norm.



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5. Such view of the matter, merely, because by an amendment the Court Fee has been reduced, the Court fee already paid on the basis of un-amended act, now cannot be refunded. The amendment to the Court Fee cannot be given retrospective effect since it is fiscal legislation, no retrospective effect could be given

6. Accordingly, this application stands dismissed.

25.03.2024

dhk



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