



INDIAN JOURNAL OF
LEGAL REVIEW

VOLUME 5 AND ISSUE 1 OF 2025

INSTITUTE OF LEGAL EDUCATION



INDIAN JOURNAL OF LEGAL REVIEW

APIS – 3920 – 0001 | ISSN – 2583-2344

(Open Access Journal)

Journal's Home Page – <https://ijlr.iledu.in/>

Journal's Editorial Page – <https://ijlr.iledu.in/editorial-board/>

Volume 5 and Issue 1 of 2025 (Access Full Issue on – <https://ijlr.iledu.in/volume-5-and-issue-1-of-2025/>)

Publisher

Prasanna S,

Chairman of Institute of Legal Education

No. 08, Arul Nagar, Seera Thoppu,

Maudhanda Kurichi, Srirangam,

Tiruchirappalli – 620102

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A STUDY ON REVENUE GENERATING SYSTEM TO GOVERNMENT – WITH SPECIAL REFERENCE TO STAMP DUTIES, REGISTRATION FEES AND COURT FEES

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BEST CITATION – K. ROHIT & DR. P. BRINDA, A CRITICAL STUDY ON INDIA'S WATER CRISIS: ASSESSING THE ROLE OF POLICIES AND TECHNOLOGIES IN SUSTAINABLE WATER MANAGEMENT, *INDIAN JOURNAL OF LEGAL REVIEW (IJLR)*, 5 (1) OF 2025, PG. 335-343, APIS – 3920 – 0001 & ISSN – 2583-2344.

ABSTRACT

The primary focuses of the Stamp Act, 1899 on levying stamp duties on legal, financial, and commercial instruments such as property transactions, lease agreements, and share transfers. It ensures the authenticity of documents and creates enforceable rights, thereby contributing to state revenues. With advancements like e-stamping, the collection process has become more streamlined and transparent, reducing evasion and enhancing compliance. The Registration Act, 1908, complements the Stamp Act by mandating the registration of documents like property deeds and wills. This act formalizes transactions, prevents disputes, and ensures legal certainty. Revenue is generated through registration fees, typically calculated as a percentage of the transaction value. Innovations such as online registration systems have increased efficiency, compliance, and revenue collection.

The Court Fee Act, 1870, supports the judiciary by imposing fees on legal filings, including suits, petitions, and appeals. These fees are structured to balance revenue generation with access to justice, offering exemptions for economically disadvantaged individuals. The revenue collected sustains judicial infrastructure and operations, ensuring the judiciary's independence and efficiency.

This paper is an attempt to analyse, how these legislations works together in generation revenue to the Government.

Keywords: Transactions, E- stamping, Registration, Revenue collection, Court fee, judiciary

1. INTRODUCTION:

Revenue generation through legal frameworks is an essential aspect of public finance, enabling governments to fund essential services, infrastructure, and welfare programs. In India, significant portions of revenue are generated through legislations such as the **Stamp Act, 1899**, **Registration Act, 1908**, and **Court Fee Act, 1870** represent three foundational statutes that contribute significantly to state and central government revenues. These laws not only facilitate the formalization of transactions and judicial processes but also underpin the broader

objectives of transparency, legal enforceability, and administrative order.

The **Stamp Act, 1899**, is primarily designed to levy duties on certain documents to confer them with legal validity and evidentiary value. Transactions such as property transfers, lease agreements, share dealings, and promissory notes are subject to stamp duty. With technological advancements, particularly the introduction of e-stamping, the process of duty collection has become more efficient, reducing evasion and ensuring accurate valuation. These reforms have strengthened the revenue-generating capacity of the Stamp Act while

enhancing compliance and minimizing disputes.

The **Registration Act, 1908**, which mandates the registration of specified documents, particularly those related to immovable property. The act ensures the authenticity of transactions by creating a public record of ownership and rights, thereby safeguarding against fraud and disputes. Over the years, digitization and the integration of valuation tools have streamlined the registration process, enabling better compliance and increased revenue collection. This act plays a pivotal role in property markets, particularly in urban and semi-urban areas, where real estate transactions are a significant economic activity.

The **Court Fee Act, 1870**, is designed to generate revenue through the judicial system while regulating access to justice. The revenue collected through court fees is instrumental in supporting the operational expenses of the judiciary, thereby reducing dependency on general taxation. The implications of these statutes extend beyond mere revenue collection. They facilitate transparency and legal enforceability in economic and judicial processes, which are essential for fostering trust and order in society. For example, the formalization of property transactions under the Stamp Act and Registration Act reduces the scope for disputes, enhancing confidence among investors and citizens. Similarly, the Court Fee Act ensures a self-sustaining judicial system while maintaining accessibility for marginalized groups. These statutes also encourage compliance through penalties for non-adherence, further reinforcing their role in maintaining administrative order.

2. OVERVIEW OF STAMP DUTY AND REGISTRATION FEE⁶⁸⁶

The Seventh Schedule of the Constitution of India (Article 246) clearly demarcates exclusive and concurrent jurisdictions of the Union and the constituent State governments. According

to Sen (1999), the Constitution of India empowers the Union government and the State governments to legislate provisions regarding stamp duties as per their competence according to the Union list and the State list in the Seventh Schedule. Entry 44 of the Concurrent list covers matters other than the tax rate. Sen (1999) further says, the constitutional provisions regarding stamp duty appear to imply that as far as rates are concerned, the instruments connected to matters included in the Union list are in the domain of the Central government, while the rates on residual items can be legislated upon by the individual States.

The stamp Duty in Indian states is levied under the Indian Stamp Act, 1899 and Indian Registration Act, 1908. Stamp duty is leviable on the execution of instruments as per Schedule I-A of the Indian Stamp Act, 1899 and Registration Fee rates are fixed by the State Government based on Registration Act, 1908. 'Stamp duty' is defined as a tax on the value of instruments used in various business transactions. Currently in India, states are collecting revenue from two different types of 'stamp duty': (a) judicial stamp duty, collected as court fee and (b) non-judicial stamp duty, collected ad valorem as transaction tax on transfer of immovable property. A tax in the form of 'registration fee' is also collected by the states on notification of contracts. In some states it is collected ad valorem, while in some others it is collected per transaction. In other words, a stamp duty and registration fee are paid to the government while transferring or registering various financial instruments or deeds relating to financial transactions. For registering different types of instruments, differing amounts are charged as registration fee. For certain instruments (mainly movable property) registration is compulsory, for others (such as immovable property) it is optional.

3. Stamp Act and Its Applicability:

The Act ensures that parties to a transaction fulfil their legal obligations, creating enforceable

⁶⁸⁶ www.nipfp.org.in

records while contributing to the state exchequer. Stamp duty rates are determined based on the nature and value of the transaction, varying across states to reflect regional economic contexts.

3.1. Mechanism of Revenue Collection

Purchase of Stamped Paper:

Parties involved in property transactions are required to buy government-issued stamped paper for executing legal documents. The value of the stamped paper corresponds to the applicable stamp duty.

Online Payment Systems:

Modern reforms have introduced e-stamping systems that allow taxpayers to pay duties electronically, reducing fraud and improving convenience.

Integration with Property Registration:

Stamp duty is often paid simultaneously with the property registration process, ensuring compliance and efficient collection.

3.2. Economic Impact

The revenue generated through stamp duty constitutes a significant portion of state governments' non-tax revenues. These funds are typically allocated to infrastructure development, social welfare schemes, and administrative expenses.

For example, States will use stamp duty revenue to fund urban development projects, including roads, public transportation, and housing schemes.

Stamp duty forms one of the largest sources of revenue for state governments in India, particularly in states with active real estate markets.⁶⁸⁷

Boosting Financial Inclusion

- Digital payment systems for stamp duties have improved financial inclusion by making the payment process more

accessible to citizens, particularly in rural and semi-urban areas.

- This ensures a more transparent and accountable revenue collection process.

Reduction in Informal Transactions

- Proper enforcement of stamp duties reduces informal or unregistered property transactions, ensuring that the government captures the full economic activity in the property sector.
- This shift strengthens the formal economy and broadens the tax base.

3.3. Challenges

Despite its importance, the Stamp Act faces challenges in implementation. Common issues include:

- (i) Undervaluation of Properties: Buyers and sellers often declare lower transaction values to reduce stamp duty payments, resulting in revenue leakage.
- (ii) Evasion and Fraud: Counterfeit stamps or forged documents can undermine legitimate revenue collection.
- (iii) High Costs: High stamp duty rates in some regions can discourage formal property transactions, driving people toward informal agreements that evade taxation.

3.4. Reforms and Modernization

To address the above challenges, Governments have introduced several reforms, including digitization, market-linked valuation, awareness campaign, single window system etc.,

- (a) *Digitization*: E-stamping platforms ensures that there will be a secure and transparent payment processes, reducing fraud. The adoption of digital platforms such as e-stamping has significantly reduced fraud and increased compliance

⁶⁸⁷ Reserve Bank of India – State Finances: A Study of Budgets

in stamp duty collection, particularly in urban areas⁶⁸⁸.

- (b) *Market-Linked Valuation*: Automated systems that use market data to assess property values improve the accuracy of stamp duty calculations.
- (c) *Awareness Campaigns*: Educating citizens about the importance of paying stamp duty and the legal consequences of evasion helps boost compliance.
- (d) *Simplified Procedures*:
 - (i) *Single-Window Systems*: Provide a centralized point for all registration services, improving accessibility.
 - (ii) *Mobile Registration Units*: Facilitate property registration in rural and semi-urban areas, making the process more inclusive.

(e) *Incentives for Compliance*:

Women property owners, to promote gender equity and there will be affordable housing, encouraging formal property registration in low-income segments.

(f) *Enhanced Legal Framework*: Legislative amendments to address fraud, impersonation, and irregularities in registrations. Provisions for cancellation of illegal registrations and streamlined appellate mechanisms.

4.Registration Act and Its Need:

The registration process generates revenue through fees, which are typically a fixed percentage of the transaction value. By formalizing transactions, the act promotes legal security while providing governments with a reliable source of income.

4.1. Mechanism of Revenue Collection

(i) *Mandatory Registration*:

Under the Registration Act, documents such as sale deeds, gift deeds, mortgages, leases, and wills related to immovable property must be registered to be legally enforceable. Failure to register these documents can result in their

inadmissibility under section 35⁶⁸⁹ in court disputes.

(ii) *Calculation of Fees*:

Registration fees are calculated as a percentage of the property's market value or the transaction value, whichever is higher. These fees are separate from stamp duty but are often collected simultaneously during the registration process. The rates vary by state or jurisdiction and are sometimes differentiated based on the type of property (e.g., residential or commercial).

(iii) *Online and Offline Payment Systems*:

Registration fees can be paid either through physical offices of the registration department or via online portals, facilitating easier and faster compliance.

(iv) *Integrated Revenue Collection*:

The collection of registration fees is streamlined with other charges, such as stamp duty, to reduce delays and ensure comprehensive compliance.

4.2. Economic Impact of Registration Act:

The revenue generated from registration fees contributes significantly to state finances. It is categorized as non-tax revenue and is typically used to fund:

- Public infrastructure projects such as roads, bridges, and housing.
- Administrative expenses of the registration department.
- Social welfare schemes, including affordable housing initiatives and urban development programs.

In states with high property transaction volumes, the revenue from registration fees forms a substantial portion of the government's annual budget.

4.3. Advantages of Registration Fee Collection

(a) *Ensures Legal Certainty*:

Revenue from the Registration Act facilitates better regulation of property markets by

⁶⁸⁸ National Institute of Public Finance and Policy (NIPFP) Report on E-Governance in Revenue Administration

⁶⁸⁹ The Registration Act,1908

ensuring that ownership details are recorded and disputes are minimized.

(b) Boosts Public Confidence:

A formal registration process reassures buyers and sellers of legal protection, encouraging formalized transactions.

(c) Supports Transparent Transactions:

By making it mandatory to register property transactions, the act reduces the scope for black money usage and undervaluation of property.

4.4. Challenges in Revenue Collection:

Though the revenue from registration of documents plays vital role in the development of government system, the department often face the following challenges.

(a) Undervaluation of Property:

Many property transactions are undervalued to reduce registration fees and stamp duty, leading to revenue loss for the government.

(b) Avoidance of Formal Registration:

High fees can discourage individuals from registering documents, resulting in informal or unregistered agreements.

(c) Complex Procedures:

Lengthy and cumbersome registration processes can deter compliance, particularly in rural areas with limited access to digital infrastructure.

(d) Fraudulent Practices⁶⁹⁰:

Registration of Forged documents or improper registrations can undermine the credibility of the system and cause revenue leakage.

4.5. Reformation in applicability:

To enhance revenue collection and streamline the registration process, governments have introduced several reforms:

(i) Digital Transformation:

Online property registration systems have been implemented in many regions to improve efficiency and reduce human intervention.

Integrated platforms link registration offices with land revenue departments, ensuring accurate property valuation and seamless fee collection.

(ii) Market-Linked Valuation:

Automated systems that assess property value based on market trends ensure accurate calculation of registration fees, reducing undervaluation.

(iii) Simplified Procedures:

Single-window systems and mobile registration units make the process more accessible, particularly for rural and semi-urban populations.

(iv) Incentives for Compliance:

Some states offer rebates or lower registration fees for specific groups, such as women property owners or affordable housing transactions, to encourage registration.

Legislative Developments:

In August 2022, President Droupadi Murmu gave her assent to a bill passed by the Tamil Nadu Assembly to amend the Registration Act, 1908. This amendment authorized the cancellation of registrations executed with forged documents or through impersonation. Specifically, Section 77-A allowed the Registrar to issue show-cause notices and cancel such registrations, while Section 77-B provided an appellate mechanism for aggrieved parties to approach the Inspector-General within 30 days of cancellation.

Role of SRO⁶⁹¹

The Registration Act prescribes the powers and functions of the Sub-Registrar. Under sections 52 to 70 Part XI of the Registration Act.

Registration of Deeds: The sub-registrar is responsible for registering property deeds under section of 17 of the Registration Act and

⁶⁹⁰ Bansal, S.R. Legal Framework for Property Rights in India.

⁶⁹¹ <https://akashdalvi.com>

other applicable laws. This ensures that all transactions are legally recorded and recognized by the SRO.

Collection of Stamp Duty and Registration Fees: The sub-registrar ensures that the appropriate stamp duty and registration fees are collected before the registration process is completed. These duties are vital for maintaining the legality of property transactions.

Detection of Under-valuation: Under Sections 47-A and 47-2(a) of the Indian Stamp Act, sub-registrars are authorized to detect and act upon cases of under-valuation of properties, ensuring compliance with stamp duty regulations and also to prevent from fraudulent act.

Document Adjudication and Validation: Sub-registrar will adjudicate, impound, and validate property documents as per the Indian Stamp Act, ensuring they comply with legal norms.

Issuance of Certified Copies and Encumbrance Certificates: The sub-registrar is responsible for providing certified copies of registered documents and encumbrance certificates, which confirms whether the property is free from legal or financial liabilities.

Preservation of Documents: A sub-registrar ensures that original documents are safely preserved for future reference. For instance, if the documents are forged by the accused on that time the original documents will ensure the legality.

Solemnization of Marriages: Even sometimes, sub-registrars also serve as marriage officers under the Special Marriage Act, overseeing the registration of marriages to show it as legal marriage in the presence of the authorities.

Sub-registrar office having a single sub-registrar would issue 100 tokens and also 12 tatkal tokens are issued every day for preventing overcrowd in the sub-registrar office.

5. Importance of Court Fee Act:

Court fees are levied on the filing of suits, petitions, and appeals, calculated either as a

fixed fee or as an ad valorem fee based on the claim amount. This system ensures that litigants contribute to the maintenance of judicial infrastructure, helping courts remain financially sustainable. At the same time, provisions are made for exemptions or concessions for indigent persons to ensure that the fee structure does not become a barrier to justice.

5.1. Revenue Sources under the Court Fee Act

a. Filing Fees for Court Cases

Civil Cases:

Litigants are required to pay a fee based on the value of the claim or dispute. This is referred to as ad valorem fees, where higher-value disputes attract proportionally higher fees.

Examples include property ownership disputes, contractual claims, and partition suits.

Criminal Cases:

Although criminal cases do not usually involve ad valorem fees, nominal fees may be charged for petitions, appeals, or bail applications.

Fixed Fees:

Certain cases, such as family law matters (divorce, child custody) or public interest litigation (PIL), often have fixed fees to ensure accessibility while generating revenue.

b. Fees for Legal Documentation

Fees are charged for the preparation, filing, and issuance of legal documents, including:

- Certified copies of judgments, orders, or decrees.
- Copies of legal filings or court records.
- Verification or certification of documents such as affidavits or agreements.

c. Revenue Stamps⁶⁹²

Revenue stamps are used as a means of collecting court fees on affidavits, bonds, or applications filed in courts.

⁶⁹² Acharya, N.K. Revenue Laws in India: Legal Perspectives. Asia Law House, 2019.

They are either sold by designated vendors or integrated into e-stamping systems to ensure secure payment.

d. Property-Related Litigation Fees⁶⁹³

In property disputes, fees are calculated based on the market value of the property involved in the litigation.

These disputes often generate high revenue due to the substantial value of assets under consideration.

5.2. Mechanisms for Fee Collection⁶⁹⁴

a. Manual Fee Collection

Traditionally, court fees have been collected manually at designated counters within court premises for filing cases.

Physical revenue stamps are affixed to case documents as proof of payment.

b. Digital Fee Collection (E-Court Fee Systems)

Many jurisdictions have adopted e-court fee systems, allowing litigants to pay court fees online.

These systems are integrated with court management software, enabling automated fee calculation and tracking. **For Example, For Filing Writ petition in high court cost of Rs.750 is mandatory only done through digital payment mode.**

5.3. Economic Impact of Court Fees

a. Contribution to Non-Tax Revenue

Court fees represent a significant component of non-tax revenue for state governments, supporting judicial operations without additional taxpayer burden.

b. Utilization of Revenue

The funds generated through court fees are typically allocated maintenance and development of court infrastructure, including construction of new court buildings. Salaries and operational expenses of the judiciary.

Public legal aid programs for economically disadvantaged groups and also, Court fees⁶⁹⁵ provide critical funding for the judiciary but it must be balanced to ensure that they do not obstruct access to justice for underprivileged sections of society.

5.4. Advantages of the Court Fee System:

The court fee valuation system helps the judiciary in the following ways viz.,

a. Financial Support for Judiciary

Reduces reliance on direct government funding by ensuring courts generate revenue through their services.

b. Discourages Frivolous Litigation

The imposition of fees discourages baseless or non-meritorious cases, ensuring efficient use of judicial resources.

c. Enhances Access to Certified Legal Documentation

Revenue from fees supports the administration of certified documents, which are essential for legal and property transactions.

5.5. Challenges in Revenue Generation⁶⁹⁶

Revenue generation from court fees is an essential part of government funding, but it faces several challenges that hinder its effectiveness. Some of the main challenges include:

a. Accessibility Issues

High court fees can deter economically disadvantaged individuals from accessing justice.

Complex fee structures may disproportionately affect smaller claims or low-income litigants. Nowadays, even advocate's having issues of filing cases through online mode.

b. Evasion and Undervaluation

⁶⁹³ Sinha, R.K. Property Disputes and Legal Framework in India. Oxford University Press, 2017.

⁶⁹⁴ www.lexisandcompany.com

⁶⁹⁵ Law Commission of India, 189th Report on Revision of Court Fee Structure, 2004

⁶⁹⁶ www.lawyersclubindia.com overview of the court fees act in india

Parties involved in disputes may undervalue claims or property to minimize fees, leading to revenue leakage.

c. Inefficiency in Manual Systems

Manual fee collection methods can result in delays, errors, and potential corruption, undermining the efficiency of the system.

d. Dependency on Case Volume

Court fee revenue is dependent on the number of cases filed, making it subject to fluctuations based on economic and social factors.

e. Burden on Litigants:

This Act mainly aims to prevent frivolous litigation, and also the requirement to pay court fees, especially in proportion to the value of the claim, can still be a burden on individuals with genuine grievances. This kind of financial burden might discourage some litigants, particularly those from economically disadvantaged backgrounds, from seeking justice.

5.6. Reforms and Modernization Initiatives:

After the pandemic, like other departments of the Government, the judiciary has adopted certain reforms and modernised the court fee system also.

a. E-Fee Payment Systems⁶⁹⁷

Digital platforms streamline the fee payment process, enabling litigants to pay online securely.

Integration with property and revenue databases ensures accurate valuation of disputes and fee calculation.

b. Simplified Fee Structures⁶⁹⁸

Introducing uniform and simplified fee schedules reduces confusion and promotes compliance.

Transparency: Clear and straightforward fee schedules help litigants understand exactly

what they are required to pay, minimizing surprises and the likelihood of disputes over fees. This transparency can encourage more people to engage with the formal legal system.

Compliance: When the fee structure is simple and easily understood, it is more likely that individuals will comply with the requirement to pay the appropriate fees. This leads to better revenue collection and fewer cases of evasion or underreporting.

c. Subsidized Fees for Marginalized Groups

Governments often waive or reduce fees for vulnerable groups, including low-income individuals, women, and senior citizens, ensuring equitable access to justice.

d. Public Awareness Campaigns

Educating citizens about the importance of paying court fees and the consequences of evasion helps to improve compliance.

Latest implementation of revenue generated to government:

In November 2024, Tamil Nadu's Registration Department achieved a record monthly revenue of ₹1,984.02 crore for the year 2024-2025, till December 11, but which was Rs. 1,891 crores more than the revenue of Rs. 12,634 made during the corresponding period in the previous year⁶⁹⁹.

Even only in the month of November, 2024 Rs. 301.87 crores revenue were earned when compared to November, 2023.⁷⁰⁰

This significant increase is attributed to the recent revision of property guideline values, which has boosted the department's earnings by ₹1,222 crore in the first seven months of the financial year 2024-2025 compared to the same period in the previous year⁷⁰¹.

Additionally, on December 5, 2024, the department set a new single-day revenue record by collecting ₹238.15 crore, coinciding

⁶⁹⁷ Sharma, Pankaj. *E-Governance in India: Progress, Performance, and Challenges*. APH Publishing Corporation, 2017.

⁶⁹⁸ Jain, M.P. *Administrative Law in India and Abroad*. LexisNexis, 2020.

⁶⁹⁹ Deccanchronicle.com

⁷⁰⁰ www.polimernews.com

⁷⁰¹ <https://timesofindia.indiatimes.com>

with an auspicious day in the Tamil month of Karthigai.

The Tamil Nadu Court Fees and Suits Valuation (Amendment) Act, 2020⁷⁰²: This amendment sought to enhance access to justice by reducing court fees for certain categories of cases. It introduced fee reductions for suits by women, scheduled caste and scheduled tribe individuals, and persons with disabilities. The amendment was a step towards promoting social justice and inclusivity.

CONCLUSION:

The Stamp Act, Registration Act, and Court Fee Act are vital legislative frameworks that significantly contribute to government revenue generation. These acts not only provide financial resources for the state but also play a crucial role in ensuring the legal validity of documents, maintaining transparency in transactions, and upholding the rule of law.

Under the Stamp Act, revenue is generated through the imposition of stamp duties on various legal, commercial, and financial documents. These include property transfers, business contracts, insurance policies, and financial instruments. By mandating stamp duty, the government creates a mechanism that formalizes transactions and prevents disputes. The enforcement of proper stamping ensures compliance, while penalties for violations act as a deterrent against evasion, thereby safeguarding revenue streams.

The Registration Act, on the other hand, facilitates the systematic registration of property transactions, wills, and other significant documents. Registration fees and associated charges, such as those for certified copies, contribute to government coffers. The mandatory registration of certain transactions not only generates revenue but also reduces the scope for fraudulent activities by creating a transparent and accessible legal framework for property ownership and other agreements.

Similarly, the Court Fee Act ensures the recovery of judicial administration costs through filing fees for lawsuits and petitions. This system not only generates revenue but also discourages frivolous litigation. The fees collected help sustain the judicial infrastructure, thereby ensuring access to justice for all.

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