

**PART B.**  
**VALUE OF THE SUBJECT - MATTER OF**  
**SUITS FOR THE PURPOSES OF APPEAL.**

1. **General:-** Under the Punjab Courts Act, 1918, the number of appeals in a suit and the Court of Appeal are determined partly by the nature of the suit and partly by its value; and serious inconvenience results to Judges of superior Courts, as well as Suitors when the record of the original Court does not disclose the value of the suit.  
 The value of the suit as fixed by the plaintiff or as determined by the Court in the event of its being disputed should, therefore be always stated on the face of the final judgment and the decree in the suit.  
 The term "value", as used in the Punjab Courts Act with reference to a suit, means the amount or value of the subject-matter of the suit.
2. **Valuation should be stated in judgment and decree. Meaning of value:-** When the copies filed with the memorandum of appeal do not disclose the value, the Appellate Court should, if in doubt, send for the record, which may show the value. In all cases in which the record does not show the value, the Appellate Court must ascertain and determine whether the value of the suit as instituted (not the value of the subject matter of appeal) does or does not exceed the limits of its appellate jurisdiction.
3. **Objections as to value:-** When either the appellant or the respondent takes exception to the valuation determined by the lower Court, the point must be decided like any other point taken in appeal or by way of cross-objection. It should be noted, however, that, according to section 11 of the Suits Valuation Act, no objection as to valuation can be entertained in appeal unless it was taken in the trial Court before the issues were framed and recorded ; or in the lower Appellate Court, in the memorandum of appeal to that Court and unless the Appellate Court is satisfied (for reasons to be recorded in writing) that the suit or appeal was not properly valued, and that the mistake in valuation had prejudicially affected the disposal of the suit or appeal on merits. This rule applies in all cases of erroneous valuation except in suits for accounts where value for purposes of jurisdiction as determined by the Court at any stage shall be final and conclusive and shall not be liable to be contested in appeal or revision (Punjab Act XIII of 1942). In this connection also please see A.I.R. 1952 Punjab 200.
4. **Suits for accounts:-** In a suit for the amount found to be due after taking accounts, it is not the tentative valuation of the plaintiff, but the amount found to be due and decreed by the Court, that determines the forum of appeal (I.L.R. IX. Lah. 23).
5. **Suits for redemption of mortgage:-** The valuation of a suit for redemption of mortgaged property is now governed by rules framed under section 9 of the Suits Valuation Act, 1887. (*vide* rule 9 of Part C of this Chapter). This rule governs only the value for the purposes of the suit and for the purposes of the appeal the rule laid down by a Full Bench of the High Court in I. L. R. VII Lahore 570 still holds good. In I.L.R. 1954 Punjab 342 (D.B) it has been held, following I.L.R. VII Lahore 570, that the forum of appeal in a redemption suit is governed, not by the original, jurisdictional value of the suit but by the amount which is found by the court to be due. Where the amount of the jurisdictional value in appeal is over Rs. 5,000/-, the appeal under the Punjab Courts Act, 1918, lies to the High Court and not to the District Judges Court. The District Judge when he comes to the conclusion that the amount which would be due on taking of the accounts would be more than Rs. 5,000/- cannot pass a decree. (*vide*) I.L.R. 15 Lahore 512 (F.B.). If on the other hand, the decree had been passed on payment of a sum less than Rs. 5,000/- the appeal would have been entertainable by the District Court, and the mere fact that the mortgagee claimed a greater amount than Rs. 5,000/- would not have affected the question of jurisdiction for the purposes of appeal. (*vide*, 54 P.R. 1912).