

- The expression 'filing' is defined in several statutes. We may first notice the dictionary meaning of filing. In **P Ramanatha Aiyar - Advanced Law lexicon (6th Edition Vol. 2, D-1)** defines the 'filing' as follows:

"Filing. *Delivery of a paper to the proper officer to be kept on file; placing and leaving a paper among the files; placing a paper in the proper official custody; presenting a paper at the proper office and leaving it there, deposited with the papers in such office; placing a paper in the proper official's custody by the party charged with this duty, and the making of the proper indorsement by the officer."*