

**WORKSHOP - I**

Paper Presentation on  
**LAW OF SUCCESSION AND INHERITANCE**

By

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## LAW OF SUCCESSION AND INHERITANCE

### i) Latest trends in Succession among Hindus.

After an amendment to the Hindu Succession Act 1956 in the year 2005, more descendants, specially females, have been elevated as Class I heirs in respect of property left behind by a Hindu male, who has died intestate i.e., without making a Will.

The Hindu Succession Act 1956 is a codified law dealing with the matters of succession of a deceased dying intestate and it applies to any person who is a Hindu by religion in any of its forms or development. The Act also applies to any person who is a Buddhist, Jaina or Sikh by religion. The general rules of succession under the Hindu Succession Act 1956 for a male who dies intestate is that heirs known as Class I heirs succeed in preference to heirs in other classes.

#### **CLASS I HEIRS**

*Prior to the amendment these were the Class I heirs:*

Son, daughter, widow, mother  
 Son of a pre-deceased son  
 Daughter of a pre-deceased son  
 Son of a pre-deceased daughter  
 Daughter of a predeceased daughter  
 Widow of a pre-deceased son  
 Son of a predeceased son of a predeceased son  
 Daughter of a pre-deceased son of a pre-deceased son  
 Widow of a pre-deceased son of a predeceased son

*After the amendment, these heirs have been added in the list of Class I heirs:*

Son of a predeceased daughter of a pre-deceased daughter  
 Daughter of a predeceased daughter of a pre-deceased daughter  
 Daughter of a predeceased son of a pre-deceased daughter  
 Daughter of a predeceased daughter of a pre-deceased son

#### **CLASS II HEIRS**

**In Class II there are many categories, father falls in the category I, these were fall in category II:**

Son's daughter's son  
 Son's daughter's daughter  
 Brother Sister

#### **CLASS III HEIRS**

These fall in category III:  
 Daughter's son's son  
 Daughter's son's daughter  
 Daughter's daughter's son

Daughter's daughter's daughter

**Four heirs from category II and III of Class II are the same as that of Class I. This discrepancy is so because these heirs were elevated to Class I after the amendment, but were not deleted from Class II.**

However, these deletions can be implied. It is to be noted that the father has not been elevated to Class I. Further, even son's daughter's son and daughter's son's son have not been elevated to Class I. There are nine categories in Class II. If there are no heirs in Class II, then the property devolves upon agnates and failing which to cognates. Lastly, if the deceased does not have any of the above heirs, the government will succeed to the property.

#### **EXAMPLE 1**

A male dies leaving behind father, mother, widow, one son and one daughter surviving him. The deceased also had one other daughter who predeceased him, the predeceased daughter had husband, one son and one daughter, all of whom survived the deceased.

In the given case, the father of the deceased and the husband of the predeceased daughter will not inherit anything. The mother, widow, son and the surviving daughter will get one-fifth share each in the property of the deceased, while the son and daughter of the pre-deceased daughter will get one-tenth share each.

#### **EXAMPLE 2**

A male dies leaving behind mother, father, brother and sister. In this case, the mother will succeed to the entire property.

#### **EXAMPLE 3**

A male dies leaving behind father, brother and sister. In this case, the father will succeed to the entire property.

#### **EXAMPLE 4**

A male dies leaving behind two brothers and one sister. In this case, the property will be divided equally between the three siblings.

It may be noted that words such as son, daughter mean legitimate son or daughter and includes a son and daughter who are adopted but does not include a step-son or a stepdaughter. A posthumous son or daughter is also included. It is also immaterial whether the daughter is

married or not. Brother or sister includes brother and sister by full blood, by half blood and by illegitimate relationship. Full blood will, however, take preference over half blood.

### **IN CASE OF WOMEN**

As per the general rules of succession, in case of females under the Hindu Succession Act 1956, if a female dies intestate, her property devolves as: First, upon the sons and daughters (including the children of any pre-deceased son or daughter) and the husband.

Second, upon the heirs of the husband. Third, upon the mother and father. Fourth, upon the heirs of the father.

And lastly, upon the heirs of the mother.

However, if a female has inherited any property from her father or mother, in the absence of any son or daughter or the children of any predeceased son or daughter, such property will devolve upon the heirs of her father. Further, if the female has inherited any property from her husband or from her father-in-law, such property will in absence of any son or daughter or children of any pre-deceased son or daughter, devolve upon the heirs of her husband.

The word inherited is emphasised and would therefore mean inherited under intestate succession and not by testamentary succession or gift. Sons and daughters in relation to a female mean natural born son or daughter, both legitimate and illegitimate, as well as adopted or posthumous.

### **EXAMPLE**

A female dies leaving behind her self-acquired property and leaving behind her husband, a son and two sons of a predeceased son and two daughters of a pre-deceased daughter. In the given case, the husband and son will get one-fourth share each, while the two sons of the predeceased son and the two daughters of the predeceased daughter will get one-eighth share each. These rules of succession vary slightly in case of certain Hindus. It is also provided under the Special Marriage Act 1954 that succession to the property of the persons married under that Act or whose marriage is registered under the Act will be governed by the Indian Succession Act 1925 and not by their personal law.

### **FOCAL POINT**

The Hindu Succession Act 1956 is a codified law dealing with the matters of succession of a deceased dying intestate and it applies to any person who is a Hindu by religion in any of its forms or development. The Act also applies to any person who is a Buddhist, Jaina or Sikh by religion. The rules of succession vary slightly in case of certain Hindus.

## **ii) Succession under Indian Succession Act, 1925 in respect of Christians : Christian Law Of Succession**

### **Introduction**

Every law of succession defines the rules of distribution of property in case a person dies without making a will. The Christian Law of Succession is governed by the provisions in the Indian Succession Act, 1925. However, with respect to Indian Christians, the diversity in inheritance laws is greatly intensified by making domicile a criterion for determining the application of laws. Till January 1986, Christians in the State of Kerala were governed by two different Acts - those domiciled in Cochin were subject to the application of the Cochin Christian Succession Act, 1921, while the Travancore Christians were governed by the Travancore Christian Succession Act, 1916. These two Acts have now been repealed and the Christians following these laws earlier are now governed by the general scheme of inheritance under the Indian Succession Act, 1925. However, Protestant and Tamil Christians, for example, living in certain taluks, are still governed by their respective customary laws. Christians in the State of Goa and the Union Territories of Daman and Diu are governed by the Portuguese Civil Code, 1867, while those in Pondicherry could be governed by the French Civil Code, 1804 (such Christians are known as "Renocants"), customary Hindu law, or the Indian Succession Act.

Despite these variances, the overall law for Indian Christians in effect is the Indian Succession Act of 1925, which will be dealt with in this project. It has been deemed "somewhat archaic and anachronistic" by certain legal experts, but it continues to be the only firm law in this regard. This Act recognises three types of heirs for Christians: the spouse, the lineal descendants, and the kindred.

### **Basic Principles Of The Christian Law Of Succession**

#### **The Concept Of Succession**

Before venturing into a discussion on the Christian Law of Succession, we would do well to first make a preliminary study of what exactly succession is. Succession, in brief, deals with how the property of a deceased person devolves on his heirs. This property may be ancestral or self-acquired, and may devolve in two ways:

1. By Testamentary Succession, i.e. when the deceased has left a will bequeathing his property to specific heirs
2. By Intestate Succession, i.e. when the deceased has not left a will, whereby the law governing the deceased (according to his religion) steps in, and determines how his estate will devolve.

### The Indian Succession Act, 1925

The religion of the deceased determines the succession to his estate. For example, succession among Hindus is governed by the Hindu Succession Act, 1956. As such, Christians in general are governed by the Indian Succession Act of 1925 for succession purposes.

S. 2(d) of the Act defines an "Indian Christian" hereby: "Indian Christian" means a native of India who is, or in good faith claims to be, of unmixed Asiatic descent and who professes any form of the Christian religion.

This was further clarified in the case of *Abraham v. Abraham* where the scope of this definition of an 'Indian Christian' was delineated with regard to its actual working. This case laid down that a Hindu who has converted to Christianity shall not be governed by Hindu law (customary or otherwise) anymore, and any continuing obligatory force that the Hindu law may have exercised upon him stands renounced. However, he was clearly given the option to permit the old law to continue to have an effect on him, despite having converted out of the old religion into the new one.

In 1865, the original Indian Succession Act was passed and a new question arose as to whether, even under the provisions of this new Act, the convert could elect to be governed by the old law. In the case of *Kamawati v. Digbijoy* thereafter it was held by the Privy Council that the old law ceases to be applicable with regard to inheritance i.e. succession. Thereafter in a recent 2001 judgement, the Allahabad High Court reiterated that Hindu converts to Christianity will be bound solely by the succession laws governing Christians, inclusive of the Indian Succession Act, 1925, and it will not be possible for them to elect to be governed by the old law in this or related matters.

Will, however, the incidents of the joint family (in the case of those converting out of the Hindu religion) continue to apply? The Courts in this regard have not been able to reach a uniform conclusion. In the case of *Francis v. Gabri* the Bombay High Court held that if a family were to convert out of Hinduism into Christianity, the coparcenary rights of that family would remain untouched. But the Madras High Court held in the case of *Francis v. Tellis* that the effect of conversion out of Hinduism would be to render all coparcenary rights thenceforth individual rights. In this case, out of two brothers, one of them converted to Christianity. It was held that upon his death it would not be possible for the other brother to succeed to the entire estate by way of the doctrine of survivorship.

### Intestate Succession Among Indian Christians

S. 30 of the Indian Succession Act, 1925 defines intestate succession thus: A person is deemed to die intestate in respect of all property of which he has not made a testamentary disposition which is capable of taking effect. Thus any property which has not already been bequeathed or allocated as per legal process, will, upon the death of the owner, insofar as he is an Indian

Christian, devolve as per the rules contained in Chapter II of the Act. It would be worthwhile to note at this point that intestacy is either total or partial. There is a total intestacy where the deceased does not effectively dispose of any beneficial interest in any of his property by will. There is a partial intestacy where the deceased effectively disposes of some, but not all, of the beneficial interest in his property by will.

## Domicile

The Domicile of the deceased plays an integral role in determining the method of devolution of his property. Halsbury defined 'domicile' thus: "A person's domicile is that country in which he either has or is deemed by law to have his permanent home." S.5 of the Act categorically states that succession to the movable property of the deceased will be governed by the *lex loci* as per where he had his domicile at the time of his death; whereas succession to his immovable property will be governed by the law of India (*lex loci rei sitae*), no matter where he was domiciled at the time of his death. Also, S. 6 further qualifies this provision by stating that a person can have only one domicile for the purpose of succession to his movable property. It must be noted that domicile and nationality differ from each other - domicile deals with immediate residence, whereas nationality implies the original allegiance borne by the person. S. 15 lays down that upon and during subsistence of marriage, the wife acquires the domicile of her husband automatically.

## Kindred Or Consanguinity

S. 24 of the Act makes an initial reference to the concept of kindred and consanguinity, defining it as "the connection or relation of persons descended from the same stock or common ancestor." S. 25 qualifies 'lineal consanguinity' with regard to descent in a direct line. Under this head fall those relations who are descendants from one another or both from the same common ancestor. Now, succession can be either 'per capita' (one share to each heir, when they are all of the same degree of relationship) or 'per stirpes' (division according to branches when degrees of relationship are discrete). For Christians, if one were to claim through a relative who was of the same degree as the nearest kindred to the deceased, one would be deemed to stand in the shoes of such relative and claim 'per stirpes.'

S. 26 qualifies 'collateral consanguinity' as occurring when persons are descended from the same stock or common ancestor, but not in a direct line (for example, two brothers). It is interesting to note that the law for Christians does not make any distinction between relations through the father or the mother. If the relations from the paternal and maternal sides are equally related to the intestate, they are all entitled to succeed and will take equal share among themselves. Also, no distinction is made between full-blood/half-blood/uterine relations; and a posthumous child is treated as a child who was present when the intestate died, so long as the child has been born alive and was in the womb when the intestate died.

Christian law does not recognise children born out of wedlock; it only deals with legitimate marriages. Furthermore it does not recognise polygamous marriages either. However, a decision has been made to the effect that it does recognise adoption and an adopted child is deemed to have all the rights of a child natural-born, although the law does not expressly say so.

The law of intestate succession under S. 32 states that: The property of an intestate devolves upon the wife or husband or upon those who are of the kindred of the deceased, in the order and according to the rules hereinafter contained in this Chapter. However, as aforementioned, the Act recognises three types of heirs for Christians: the spouse, the lineal descendants, and the kindred. These shall be dealt with now.

## Rights Of The Widow And Widower

S. 33, S. 33-A, S. 34 of the Act govern succession to the widow. Together they lay down that if the deceased has left behind both a widow and lineal descendants, she will get one-third share in his estate while the remaining two-thirds will go to the latter. If no lineal descendants have been left but other kindred are alive, one-half of the estate passes to the widow and the rest to the kindred. And if no kindred are left either, the whole of the estate shall belong to his widow. Where, however, the intestate has left a widow but no lineal descendants, and the net value of his property does not exceed five thousand rupees, the whole of the property will go to the widow - but this provision does not apply to Indian Christians.

S. 35 lays down the rights of the widower of the deceased. It says quite simply that he shall have the same rights in respect of her property as she would in the event that he predeceased her (intestate).

## Rights Of Children And Other Lineal Descendants

If the widow is still alive, the lineal descendants will take two-thirds of the estate; if not, they will take it in whole. Per capita (equal division of shares) applies if they stand in the same degree of relationship to the deceased. This is as per Sections 36-40 of the Act. Importantly, case law has determined that the heirs to a Christian shall take his property as tenants-in-common and not as joint tenants.

Also, the religion of the heirs will not act as estoppel with regard to succession. Even the Hindu father of a son who had converted to Christianity was held entitled to inherit from him after his death.

As per S. 48, where the intestate has left neither lineal descendant, nor parent, nor sibling, his property shall be divided equally among those of his relatives who are in the nearest degree of kin to him. If there are no heirs whatsoever to the intestate, the doctrine of escheat can be invoked by the Government, whereupon the estate of the deceased will revert to the State.

## Testamentary Succession Among Indian Christians

A will is the expression by a person of wishes which he intends to take effect only at his death. In order to make a valid will, a testator must have a testamentary intention i.e. he must intend the wishes to which he gives deliberate expression to take effect only at his death.

Testamentary Succession is dealt with under Part VI of the Indian Succession Act, 1925. According to S. 59, every person of sound mind, not being a minor, may dispose of his property by will. The explanations to this Section further expand the ambit of testamentary disposition of estate by categorically stating that married women as also deaf/dumb/blind persons who are not thereby incapacitated to make a will are all entitled to disposing their property by will. Soundness of mind and freedom from intoxication or

any illness that render a person incapable of knowing what he is doing are also laid down as prerequisites to the process.

Part VI of the Act encompasses 134 Sections from S. 57 to S. 191, that comprehensively deal with all issues connected with wills and codicils, and the making and enforcing of the same, including capacity to make a will, formalities needed for wills, bequests which can be validly made etc.

## Conclusion And Suggestions

It has been argued by several prominent Christian lawyers and legal writers that “laws with regard to touchy issues like succession, etc. should reflect customs and practices for their acceptance and sustenance.” While the improvements introduced by the Indian Succession Act, 1925 with regard to women's property rights have been welcomed, since “the majority of Christians do not seem to be opposed to giving equal share to women in the matter of intestate succession,” there is also a faint vein of resentment with regard to the total repeal of the Travancore Christian Succession Act 1792 since it was considered to be an overall well-balanced legislation.

As these problems are still alive, it has become necessary to look for some solutions in the constitutional context. “While in view of [the] distinction between legislative and judicial functions, the legislature cannot by a bare decision, without more, directly overrule, reverse or override a judicial decision, it may at any time in exercise of the plenary powers conferred on it by Articles 245 and 246 of the Constitution render a judicial decision ineffective by enacting a valid law on a topic within its legislative field fundamentally altering or changing with retrospective, curative, or neutralising effect the conditions on which such decision is based.” With this in mind, the Travancore-Cochin Christian Succession (Revival and Validation) Bill, 1996 was put forth. Unfortunately, all it looked to was a rehashing of the earlier law, and not an arrangement for the validation of past transactions, which is in fact more significant.

Indian Christians number more than 2,00,00,000 - two crores - of the population of this country. It is important that their rights and wishes be considered with regard to application of laws to their community.

### iii) Muslim Law of inheritance :

The Islamic Law of inheritance is a combination of the pre-Islamic customs and the rules introduced by the Prophet. Whatever is left after the death of a Muslim is his heritable property. This property can be movable or immovable and ancestral or self-acquired. The estate of a deceased Muslim devolves on his heirs separately and the heirs are entitled to hold the property as tenants-in-common, each having a definite share in the property.

In *Abdul Raheem vs. Land Acquisition Officer*, AIR 1989 AP 318, it was held that the joint system family or joint property is unknown to Muslim law and therefore the right, title and interest in the land held by the person stands extinguished and stands vested in other persons.

## **RULES OF INHERITANCE OF PROPERTY**

The general rule of inheritance states that the inheritance opens on the death of the person. Nobody can claim any right in the property even if he is an heir.

### **Birth right**

Any child born into a Muslim family does not get his right to property on his birth. In fact, no such person becomes a legal heir and therefore holds no right till the time of the death of the ancestor. If an heir lives even after the death of the ancestor, he becomes a legal heir and is therefore entitled to a share in property. However, if the apparent heir does not survive his ancestor, then no such right of inheritance or share in the property shall exist.

### **Rule of Representation**

Doctrine of representation states that if during the lifetime of an ancestor, any of his or her legal heirs die, but the latter's heirs still survive, then such heirs shall become entitled to a share in the property as now they shall be representing their immediate generation.

Doctrine of Representation finds its recognition in the Roman, English and Hindu laws of inheritance. However, this doctrine of representation does not find its place in the Muslim law of inheritance.

### **Rule of Distribution**

Vesting of property takes place immediately on the death of the propositus. Under the Muslim law, distribution of property can be made in two ways, firstly per capita or per strip distribution. Per – Capita distribution method is majorly used in the Sunni law. According to this method, the estate left over by the ancestors gets equally distributed among the heirs. Therefore, the share of each person depends on the number of heirs. The heir does not represent the branch from which he inherits.

On the other hand, per strip distribution method is recognised in the Shia law. According to this method of property inheritance, the property gets distributed among the heirs according to the strip they belong to. Hence the quantum of their inheritance also depends upon the branch and the number of persons that belong to the branch. It is noteworthy that the Shia law recognises the principle of representation for a limited purpose of calculating the extent of the share of each person. Moreover, under the Shia law, this rule is applicable for determining the quantum of the share of the descendants of a pre-deceased daughter, pre-deceased brother, pre-deceased sister or that of a pre-deceased aunt.

## **GROUND OF DISQUALIFICATIONS**

Disqualifications which debar the heirs to succeed the property of the intestate are—

## **MURDERER**

Under the Sunni Law, a person who has caused the death of another, whether intentionally, or by mistake, negligence, or accident, is debarred from succeeding to the estate of that other.

Homicide under the Shia Law is not a bar to succession unless the death was caused intentionally.

## **ILLEGITIMATE CHILDREN**

Under the Hanafi School, an illegitimate child is not entitled to inherit. Such a child cannot inherit from his/her father but can inherit from his/her mother and all relatives of the mother. The mother can also inherit the property of her illegitimate children.

## **WIDOW**

Under Muslim law, no widow is excluded from the succession. A childless Muslim widow is entitled to one-fourth of the property of the deceased husband, after meeting his funeral and legal expenses and debts. However, a widow who has children or grandchildren is entitled to one-eighth of the deceased husband's property.

*In Abdul Hammed Khan vs. Peare Mirza*, 1935 I.L.R. 10 Luck. 550 it was held that a childless widow, in the absence of other heirs, was entitled to inherit her share and rest of the property including the land, of her husband by the application of the doctrine of return.

## **CHILD IN THE WOMB**

A child in the womb of its mother is competent to inherit only if it is born alive. A child in embryo is regarded as a living person and, as such, the property vests immediately in that child. But, if such a child in the womb is not born alive, the share already vested in it is divested and, it is presumed as if there was no such heir (in the womb) at all.

## **ESCHEAT**

Where a deceased Muslim has no legal heir under Muslim law, his properties are inherited by Government through the process of escheat.

## **DIFFERENCE OF RELIGION**

A non-Muslim could not inherit from a Muslim but the Caste Disabilities Removal Act of 1850 does away in India with the exclusion of a non-Muslim from the inheritance of the property.

## **Theory of Propinquity**

Propinquity means nearness in blood. In determining the preferential claims of the heirs, the Shias adopt the principles of consanguinity. The rule that nearer in degree excludes the more remote is

applied to kindred of the same class only. This theory of propinquity is fully recognized by Shias but partially recognized by the Sunnis.

#### iv) Law relating to Succession Certificates under Indian

##### Succession Act, 1925 :

A person who expires has either made a 'will' or died 'intestate'.

In case a person has made a 'will', it should be submitted for Probate after his death.

A probate means a copy of the Will, certified under the seal of a competent Court with a grant of administration of the estate to the executor of the testator. It is the official evidence of an executor's authority. A probate granted by a competent court is conclusive evidence of the validity of a Will until it is revoked and no evidence can be admitted to impeach it except in a proceeding to revoke the probate.

In case a person dies 'intestate', then all the legal heirs have to apply to a competent court for a 'Succession Certificate' so that his property can be devolved upon his successors

##### **What is succession Certificate:**

A succession certificate is issued by a civil court to the legal heirs of a deceased person. If a person dies without leaving a will, a succession certificate can be granted by the court to realise the debts and securities of the deceased. It establishes the authenticity of the heirs and gives them the authority to have securities and other assets transferred in their names as well as inherit debts. It is issued as per the applicable laws of inheritance on an application made by a beneficiary to a court of competent jurisdiction. A succession certificate is necessary, but not always sufficient, to release the assets of the deceased. For these, a death certificate, letter of administration and no-objection certificates will be needed.

##### **Section 372 in The Indian Succession Act, 1925**

##### **372 Application for certificate. —**

(1) Application for such a certificate shall be made to the District Judge by a petition signed and verified by or on behalf of the applicant in the manner prescribed by the Code of Civil Procedure, 1908 (5 of 1908) for the signing and verification of a plaint by or on behalf of a plaintiff, and setting forth the following particulars, namely:—

(a) the time of the death of the deceased;

(b) the ordinary residence of the deceased at the time of his death and, if such residence was not within the local limits of the jurisdiction of the Judge to whom the application is made, then the property of the deceased within those limits;

(c) the family or other near relatives of the deceased and their respective residences;

(d) the right in which the petitioner claims;

(e) the absence of any impediment under section 370 or under any other provision of this Act or any other enactment, to the grant of the certificate or to the validity thereof if it were granted; and

(f) the debts and securities in respect of which the certificate is applied for.

(2) If the petition contains any averment which the person verifying it knows or believes to be false, or does not believe to be true, that person shall be deemed to have committed an offence under section 198 of the Indian Penal Code, 1860 (45 of 1860).

[(3) Application for such a certificate may be made in respect of any debt or debts due to the deceased creditor or in respect of portions thereof.]

#### **What is the meaning of Probate of Will in India.**

A Probate is a document that certifies that the copy of the Will (including Codicils, if there are any) that is attached to it, has been proved in the relevant court. A Probate is issued under a seal of the Court. A Probate can be granted by the Court only to the Executor (ie the person who will implement or execute the Will after its maker's death). The legal effect of the grant of a Probate is that it establishes the legal character of the Executor to implement the Will and to the validity of the Will. For example if a person appointed as the Executor, transfers certain shares of a company to another person as per the Will, then the company whose shares are being transferred can ask for the status of the Executor, since on their record, the owner is another person. In such a case the Probate establishes the Executor's right to apply for the transfer of the shares since the owner has died and that the Will is valid.

#### **Section 276 in The Indian Succession Act, 1925**

##### **276. Petition for probate.—**

(1) Application for probate or for letters of administration, with the Will annexed, shall be made by a petition distinctly written in English or in the language in ordinary use in proceedings before the Court in which the application is made, with the Will or, in the cases mentioned in sections 237, 238 and 239, a copy, draft, or statement of the contents thereof, annexed, and stating—

(a) the time of the testator's death,

(b) that the writing annexed is his last Will and testament,

(c) that it was duly executed,

(d) the amount of assets which are likely to come to the petitioner's hands, and

(e) when the application is for probate, that the petitioner is the executor named in the Will.

(2) In addition to these particulars, the petition shall further state,—

(a) when the application is to the District Judge, that the deceased at the time of his death had a fixed place of abode, or had some property, situate within the jurisdiction of the Judge; and

(b) when the application is to a District Delegate, that the deceased at the time of his death had a fixed place of abode within the jurisdiction of such Delegate.

(3) Where the application is to the District Judge and any portion of the assets likely to come to the petitioner's hands is situate in another State, the petition shall further state the amount of such assets in each State and the District Judges within whose jurisdiction such assets are situate.

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