

**Government of Jammu and Kashmir  
Finance Department, Civil Secretariat,  
Jammu**

**Notification,  
Jammu, the 1<sup>st</sup> January, 2020.**

**S.O 1** .-In exercise of the powers conferred by section 74 of the Jammu and Kashmir Stamp Act, Samvat, 1976 (Act No. XL of Svt. 1977), the Lieutenant Governor hereby makes the following rules; namely:-

1. **Short title and commencement:** (1) These rules may be called "The Jammu and Kashmir Stamps (Payment of Duty by Means of e-Stamping) Rules, 2019.

(2) They shall come into force from the date of publication in the official Gazette.

**CHAPER I (DEFINITIONS)**

2. **Definitions:** - In these rules unless the context otherwise requires:-

- (a) "Act" means the Jammu & Kashmir Stamp Act, 1977 (1920 A.D);
- (b) "Agreement" means the agreement executed under Rule 6;
- (c) "Appointing Authority" means the Commissioner of Stamps appointed under clause (9-a) of section 2 of the Jammu and Kashmir Stamps Act, 1977;
- (d) "Approved Intermediary" / "Authorized Collection Centre" / "Authorized Stamping Centre" shall mean and include an agent appointed by the Central Record Keeping Agency, with approval of the Commissioner of Stamps or Licensed Stamp Vendor holding a valid License on the date of issuance of this notification to act as an intermediary between the Central Record Keeping Agency, and the Stamp duty payer for collection of Stamp duty; and for issuing "e" stamp certificate;
- (e) "Central Record Keeping Agency" means and includes an Agency for computerization of stamp duty administration system appointed under rule-4;
- (f) "Department" means the Department of Stamps of the Government of Jammu and Kashmir;
- (g) "Depository Services" means and includes depository related services rendered in the de- mat account, trading account in respect of marketable securities, and other auxiliary services;

- (h) **e-stamps**” means an electronically generated impression on paper to denote the payment of Stamp duty by Central Record Keeping Agency;
- (i) **“Government”** means the Government of Jammu & Kashmir;
- (j) **“Grievance Redressal Officer”** means and includes the Deputy Commissioner of Stamps;
- (k) **“Union Territory”** means the Union Territory of Jammu & Kashmir; and
- (l) **“Stamp Duty”** means the duty payable under the Act.

Words used but not defined in these rules shall have the same meaning as assigned to them in the Jammu and Kashmir Stamp Act, 1977 (1920 A.D) and the Indian Registration Act, 1908 and the rules framed there under.

## **CHAPTER-II**

### **Central Record Keeping Agency**

3. **Eligibility for appointment as Central Record Keeping Agency (CRA):** -Any Public Financial Institution, Scheduled Bank, Body Corporate engaged in providing depository services appointed by Central Government or recognized by State/Union Territory Government or any Body Corporate where not less than 51 percent of equity capital is held by any of the entities mentioned above either solely or in consortium shall be eligible for appointment as Central Record Keeping Agency.
4. **Appointment of Central Record Keeping Agency.**-The Appointing Authority shall appoint by notification an agency to function as Central Record Keeping Agency for the Union Territory or for the specified districts or place(s) in the Union Territory from time to time, by adopting any of the following orders of preference namely:-
  - (a) On the basis of recommendations, if any, of the Central Government regarding appointment of Central Record Keeping Agency, issued from time to time, and in case such recommendation is not available;
  - (b) By inviting technical and commercial bids through a duly constituted expert selection committee, by the Appointing Authority.
5. **Term of Appointment:** - The term of appointment of the Central Record Keeping Agency may be for five years or such period as may be decided by the Appointing Authority.
6. **Agreement, Undertaking and Indemnity Bond:-**



- (1) The Central Record Keeping Agency shall execute an Agreement in Form-1 appended to these Rules;
  - (2) The terms and conditions of the Agreement in "Form-1" may be modified by mutual consent of both the parties to it.
  - (3) The Central Record Keeping Agency shall execute an "Undertaking and Indemnity Bond" in FORM-2.
- 7. Termination of appointment of Central Record Keeping Agency:-**
- (1) The appointment of the Central Record Keeping Agency may be terminated by the appointing authority before the agreed term of appointment, on the ground (s) of any breach of obligations or terms of agreement or financial irregularity or for any other sufficient reason as the case may be.
  - (2) The decision to terminate the appointment under sub rule (1) shall be made:-
    - (a) After the Central Record Keeping Agency has been given three months notice specifying the details of grounds for such termination and
    - (b) The Central Record Keeping Agency has been given a reasonable opportunity of being heard.
  - (3) The appointing authority, if it is of the opinion that the provisions of the Act, and rules framed have been violated, after following the procedure under the sub-rule (2), may also impose a penalty in accordance with the provisions of Chapter IX of these rules.
- 8. Renewal of appointment:-**
- (1) The application for renewal of appointment shall be made to the Appointing Authority by the Central Record Keeping Agency well in time before the expiry of the running term of appointment.
  - (2) The appointing Authority before making any inquiry or taking decision on the application for renewal may call for any information or record from the concerned offices of Central Record Keeping Agency or Authorized Collection Centre for the purpose of renewal of appointment.
  - (3) The Appointing Authority, if satisfied may renew the appointment and a fresh agreement and undertaking-cum-Indemnity Bond shall be executed as per rule 6.
  - (4) The appointing authority, if satisfied may renew the term of appointment, made under rule 5.
  - (5) In the event of, the appointing authority decides to renew the appointment, a fresh statement in Form 1 and "Undertaking and Indemnity Bond" in "Form 2" shall be executed by the Central Record Keeping Agency.
  - (6) The appointing authority may refuse the renewal of term of appointment.

### CHAPTER-III

#### Duties of the Central Record Keeping Agency

**9. Duties of Central Record Keeping Agency: -** The Central Record Keeping Agency shall be responsible for:-

- (a) providing software infrastructure, in consultation with the appointing authority, (including its connectivity with the main server), in specified districts or places such as the offices of Sub-Registrar, District Registrars / Deputy Commissioners of Stamps, Authorized Collection Centre (the point of contact for payment of stamps duty) and at other places in the Union Territory, as specified from time to time by the Appointing Authority;
- (b) providing training to the identified manpower / personnel of the department of Stamps and courts of Sub-Registrar / District Registrars;
- (c) facilitating selection of Authorized Collection Centres for collection of Stamp duty and issuing e-stamping certificate;
- (d) coordination between the Central Server / Authorized Collection Centres (banks, etc) and the officers of the Sub-Registrar, District Registrar, Deputy Commissioner of Stamps, or any other office or place in the Union Territory, as may be specified from time to time, by the Appointing Authority;
- (e) collecting Stamp duty and remitting it to the prescribed Head of Account of the Union Territory in accordance with these rules;
- (f) preparing and providing various reports as required under these rules and as may be directed by the Appointing Authority from time to time.

**10. Commission / Discount allowable to the Central Record Keeping Agency:-**

- (1) The Central Record Keeping Agency will be entitled to such agreed percentage of discount / commission on the amount of Stamp duty collected by Approved Intermediaries / Authorized Collection Centre, not exceeding 0.65 percent as may be specified in the terms of the agreement.
- (2) The appointing authority may allow the discount / commission payable to Central Record Keeping Agency, only after deducting from the discount / commission the compulsory duties / taxes payable to the Centre / Union Territory Government.

**11. Specification of software to be used by Central Record Keeping Agency:-**

The Central Record Keeping Agency, in consultation with the Appointing Authority, shall design; use such software, to indicate the following minimum details on the e-stamping certificate, and also for other requirements; namely:-

- a) distinguished serial number / Unique Identification number of the e-stamp certificate so that it is not repeated or any other e-stamp certificate during the lifetime of the e-stamping system.
- b) date and time of issue of the e-stamp certificate.
- c) amount of Stamp duty paid through the e-stamp certificate, in words and figures.

- d) name and address of the purchaser / authorized person of the e-stamp certificate.
- e) name of the parties to the instruments.
- f) brief description of the instrument on which the stamp duty is intended to be paid.
- g) brief description of the property which is subject matter of the instrument.
- h) user-id of the official issuing e-stamp certificate.
- i) code and location of the e-stamp certificate issuing branch of the Central Record Keeping Agency or Authorized Collection Centre / Approved Intermediary.
- j) any other distinguishing mark of the e-stamp certificate e.g. bars code / security code.
- k) space for signature and seal of the e-stamp certificate issuing officer / authorized signatory of the Central Record Keeping Agency or Authorized Collection Centre / Approved Intermediary.
- l) availability of facility in the Sub-Registrar / District Registrar to disable / lock the e-stamp certificate, to prevent the repeated use of any e-stamp certificate.
- m) facility to cancel the spoiled / unused or not required for use e-stamp certificate.
- n) providing for passwords and codes to the designated / authorized officials of the department to search and view any e-stamp certificate and to access Management Information System and Decision Support System reports.
- o) availability of different transaction details and reports relating to e-stamping, as mentioned in rule 44 on the website of the Central Record Keeping Agency which will be accessible to the officers designated / authorized by the Appointing Authority.
- p) availability of details of the issued e-stamp certificate on the e-stamping server maintained by the Central Record Keeping Agency.

#### CHAPTER-IV

##### **AUTHORIZED COLLECTION CENTRES (ACCs)**

- 12. **Appointment of Authorized Collection Centres or Approved Intermediary / Authorized Stamping Centre:-**The Central Record Keeping Agency shall appoint Authorized Collection Centres/ Approved Intermediaries / Authorized Stamping Centre, with the prior approval of the Appointing Authority, to act as an intermediary between the Central Record Keeping Agency and the Stamp duty payer for collection of stamp duty and for issuing e-stamp certificate.
- 13. **Eligibility for appointment of Authorized Collection Center:-** Any Scheduled Bank, Financial Institution or undertaking controlled by Central or Union Territory Government, Post Offices or such other agencies, Stamp Vendors as approved by the Appointing Authority shall be eligible for appointment as

Authorized Collection Centre / Approved Intermediary / Authorized Stamping Centre.

14. **Central Record Keeping Agency to collect Stamp duty:-** All the Offices / Branches of the Central Record Keeping Agency or Authorized Collection Centres authorized in this behalf by the Appointing Authority, shall be entitled to collect the amount of Stamp duty from the Stamp duty payer.
15. **Infrastructure:-** Approved Intermediaries / Authorized Collection Centers shall be equipped with the required computer systems, printers, internet connectivity and other related infrastructure which are necessary to implement the e-stamping system as specified by the Central Record Keeping Agency from time to time in consultation with the Appointing Authority.
16. **Cost of Infrastructure:-** The cost of providing equipment and infrastructure referred to in rule 15 shall be borne by the concerned Approved Intermediaries/Authorized Collection Centres/Central Record Keeping Agency, as the case may be.
17. **Government to provide necessary hardware and infrastructure in the offices of the department:-** The Government may provide available necessary hardware and infrastructure at the offices of the Commissioner of Stamps, Sub-Registrar / District Registrar / Deputy Commissioner of Stamps or such other offices, authorized in this behalf, which would include a Computer, printer, bar code scanner, internet connection as required for implementing the e-stamping system.
18. **Termination of agency of Authorized Collection Centre:-** The appointing authority may at any time, for reasons to be recorded in writing, advise the Central Record Keeping Agency to terminate the agency of any authorized Collection Centre and the Central Record Keeping Agency will be bound to follow such advice.

#### **Chapter-V**

#### **Remittance of the Stamp Duty to Government Account**

19. **Central Record Keeping Agency to remit the Stamp Duty (less, the prescribed \_\_\_\_\_ Commission) to Government account on next working day.-**(1) The Central Record Keeping Agency shall be responsible to remit the consolidated amount of Stamp Duty collected from its offices / branches and by its Authorized Collection Centres to head of account Stamps or any other notified head of account of the Union Territory, in the manner prescribed.

(i) In case of Stamp duty, collected by way of cash / Real Time Gross Settlement / Electronic Clearance System or any other mode of electronic transfer of funds, the Central Record Keeping Agency shall

remit the consolidated amount of stamp duty (less, the prescribed discount / commission) to the prescribed head of account of the Union Territory, not later than the closing of the next working day, after the day of such collection of the amount of stamp duty.

(ii) In case of Stamp duty, collected by way of pay order / Demand Draft, the Central Record Keeping Agency shall remit the consolidated amount of stamp duty (less, the prescribed discount / commission) to the prescribed head of account of the Union Territory, not later than the closing of the second working day, after the day of such collection of the amount of stamp duty.

(2) The method of remittance of the amount of Stamp duty by the Central Record Keeping Agency to the prescribed head account of the Union Territory will be through electronic clearing system, challan or otherwise as may be directed in writing by the Appointing Authority from time to time.

(3) The remittances referred to in this rule shall be made to the Government authorized Treasury Banks and the Central Record Keeping Agency shall maintain the daily account of such remittances in the Register as prescribed in "Form 6".

## CHAPTER-VI

### Procedure for Issue of E-Stamp certificate

20. **Application for e-stamp certificate:-** Any person paying Stamp duty may approach any of the Approved Intermediaries, / Authorized Collection Centres and furnish the requisite details in FORM-3 along with the payment of Stamp Duty amount, for getting the e-stamp certificate.
21. **Mode of Payment of Stamp Duty.-**(1) The payment for purchase of e-stamp certificate may be made by means of cash, pay order, Bank drafts, Electronic Clearing System, Real Time Gross Settlement or by any other mode of transferring funds as authorized by the Appointing Authority.
- (2) The Authorized Collection Centre shall issue e-stamp certificate for the amount received through any of the modes of payments mentioned in sub-rule(1).
- (3) The Authorized Collection Centre / Central Record Keeping Agency shall keep a daily account of e-stamp certificates issued in a Register to be maintained by them as prescribed in FORM-5.
22. **Issue of e-stamp Certificate.-**(1)The Authorized official of the Approved Intermediary shall, on the payment made under rule 21, enter the requisite information and details as provided by the applicant in the application "Form-3" in the computer system, get the correctness of such entered details verified by the applicant, take his

signature on the application as proof of verification, download the e-stamp certificate (in Annexure-A1), take out its print, sign it with date and affix his official seal on the print-out and issue the e-stamp certificate to the applicant.

(2) The link to be used in the e-stamp certificate printer must be non-washable permanent black.

**23. Signature and seal on e-stamps certificate, size of paper and only Regular Employee to be designated as issuing officer.**-(1)The signature and seals showing name and designation of the issuing officer and name and address of the branch of Approved Intermediary shall be made in black ink.

(2) The e-stamp certificate shall be printed on 80 GSM quality papers of the size 210mms×297 mms with a margin of 3.5 cm on the left and 1.5 cm on the right side of the page or such other approximate margins as may be determined by the Appointing Authority.

(3) The Approved Intermediary / Authorized Collection Centre shall ensure that the person who has been authorized to issue e-stamps certificate, is a regular full time employee of the Approved Intermediary / Authorized Collection Centre, having suitable credentials.

**24. Details of e-stamps certificate to be on website:** - The details of the issued e-stamps certificate shall be made available on the e-stamping server maintained by the Central Record Keeping Agency and shall be accessible to any person authorized by the Appointing Authority in this behalf, including the Sub-Registrar, District Registrar, Deputy Commissioner of Stamps holding a valid code or password which shall be provided by the Central Record Keeping Agency.

**25. Payment of additional stamp duty:** - If for any reason a person, who has an e-stamp certificate of certain denomination issued for a document, needs to pay an additional stamp duty on the same document, he may make an application in the prescribed format (Form-3) along with the payment of such required amount of additional stamp duty to the Approved Intermediary / Authorized Collection center in accordance with the provisions of the Act.

**26. Issue of e-stamp certificate for additional stamp duty.**-(1) The Approved Intermediary shall issue e-stamp certificate for such additional stamp duty on separate sheet of paper in the same way as laid down in rules 21 to 24.

(2) The party to an instrument may, at its discretion, use impressed stamp(s) together with the e-stamp certificate to pay stamp duty chargeable on such instrument under the Act. The use of one type of stamp shall not exclude the use of other type of stamp in the same instrument.

27. **Use of e-stamp certificate.**- (1) Every instrument written upon paper stamped with an e-stamp certificate shall be written in such manner that the e-stamp certificate may appear on the face of the instrument, and a portion of the instrument written below the e-stamp certificate, so that the e-stamp certificate cannot be used for or applied to any other instrument.
- (2) No second instrument chargeable with duty shall be written upon or using the e-stamp certificate, upon which or using the same, an instrument chargeable with duty has already been written.
- (3) Every instrument written in contravention of sub rule (1) and (2) shall be deemed to be unstamped.
28. **The distinguished Unique Identification number of the e-stamp certificate to be written on such page of the instrument:** - The distinguished Unique Identification number of the e-stamp certificate shall be written or type at the top centre of each page of the instrument.
29. **Registering Officer to verify the details of e-stamp certificate:**-The Sub-Registrar, District Registrar shall verify the details of the e-stamp certificate used in an instrument by entering its distinguishing Unique Identification number in the computer system by accessing the relevant website of the Central Record Keeping Agency by using the code / password provided by the Central Record Keeping Agency and verify the details of the certificate with the details displayed on the system.
30. **Sub Registrar / District Registrar to disable the distinguishing serial number of the e-stamp certificate:** After verifying the details, the Sub Registrar, District Registrar shall disable or lock the distinguishing Unique Identification Number of the e-stamp certificate to prevent repeated use of such e-stamp certificate.

## CHAPTER-VII

### CANCELLATION AND REFUND OF E-STAMPS

31. **Procedure for refund of spoiled / unused /e-stamp certificate:**-The Government / Commissioner of Stamps or Deputy Commissioner of Stamps may, on an application in the prescribed format (Form-4) refund the e-stamp certificates which are spoiled or misused, unused or not required for use, if satisfied as to the facts and circumstances of the case, and shall make allowance for such a e-stamp certificates in accordance with the provisions of section 49 to section 55 contained in Chapter V of the Act.
32. **Deputy Commissioner of Stamps to cancel the e-stamp certificate and refund its amount.**-(1)The Deputy Commissioner of Stamps after such verification shall cancel the verified e-stamps certificate and endorse the fact of cancellation on the e-stamps certificate with his signature and seal and refund the amount as required in the said Act and disable or lock such e-stamps certificates.

(2) The Deputy Commissioner of Stamps shall maintain a record of such cancelled e-stamps certificates in his office and send the details of the same to the Commissioner of Stamps, in the first week of every month.

(3) The refund, if any, under sub-rule (1) shall be made by the Deputy Commissioner of Stamps only by means of refund order encashable at a treasury.

#### CHAPTER-VIII

#### **Inspections, audit and appraisal of the performance of the system.**

- 33. Who may Inspect.**-(1)The Deputy Commissioner of Stamps or any authorized officer of the department and any private or public sector technical cum audit expert / agency duly authorized by the Commissioner of Stamps in this behalf may inspect all or any of the branches / offices of the Central Record Keeping Agency and Approved Intermediaries / Authorized collection centre located within its jurisdiction as prescribed in the "Schedule of Inspections in "Annexure1".
- (2) The Commissioner of Stamps may, however, at any time on receipt of a complaint or suomoto, direct any official of the department to inspect any branch / office of the Central Record Keeping Agency or Approved Intermediaries / Authorized Collection centres and to submit report, besides the regular Inspections mentioned in sub-rule (1).
- (3) The Accountant General Jammu and Kashmir may also conduct annual audit of the receipt and remittances made by the Central Record Keeping Agency.
- 34. Schedule of Inspections and Audit:** -All or any of the branches / offices of the Central Record Keeping Agency and Approved Intermediaries in the Union Territory may be inspected and audited, as far as possible, according to the schedule of Inspections referred to in rule 33.
- 35. Central Record keeping Agency / Authorized Collection Centre bound to provide information:-** During such inspection, the inspecting officer or the expert / agency may require the officer in charge of such branch / office to provide any information on soft and / or hard copy of any electronic or digital record with regard to the collection and remittance of stamp duty relating to any period and the concerned Central Record Keeping Agency or Approved Intermediary shall be bound to provide such information.
- 36. Inspection Report:-**The inspecting officer shall within one week and the technical cum audit expert / agency shall within two weeks, from the date of inspection, submit its inspection report to the Appointing Authority / Commissioner of Stamps.

37. **Commissioner of Stamps / Appointing Authority to take appropriate action:** - The Appointing Authority on receipt of such inspection report may take appropriate action including imposition of penalty in accordance with Chapter IX of these rules and or termination of appointment of Central Record Keeping Agency or the Authorized Collection Centre if so warranted by the circumstances, after giving an opportunity of being heard.

#### CHAPTER-IX

##### PENALTY FOR OMISSIONS AND VIOLATIONS

38. **Penalty for delay in remittance to Government account:** In case the Central Record Keeping Agency fails to remit the amount of stamp duty collected within the period as stipulated in rule 19, the Central Record Keeping Agency shall be liable, as specified in the terms of the agreement “(in Form 1) entered into between the Commissioner of Stamps and the Central Record Keeping Agency, to pay along with the collected amount of Stamp Duty, an interest amount calculated @ 12% per annum on the amount of stamp duty so collected, for the period of delay in day(s). Any part of day will be treated as one day for the purpose of such calculation.
39. **Resolve of disputes and place for resolving disputes:** - In case of any dispute on any issue, the decision of the Appointing Authority shall be final and the place for resolving such disputes shall be at Srinagar / Jammu.

#### CHAPTER X ----- ARBITRATION

##### PUBLIC GRIEVANCE & REDRESSAL SYSTEM

40. **Grievance Redressal Officer.-(1)** The Appointing Authority may designate Deputy Commissioner of Stamps or any other Officers of the Department not below the rank of State Taxes Officer (STO) of Stamps to be Grievance Redressal Officer to enquire into the complaints received against the misconduct or irregularities of the Central Record Keeping Agency or its Authorized Collection Centres or any other official related with the implementation of the e-stamping system.
- (2) These Grievance Redressal Officers will be allocated specified districts / places for entertaining the complaints.
41. **Complaint to Grievance Redressal Officer:-** Any person, who has any grievance against the services of the Central Record Keeping Agency or any of its Authorized Collection Centre or any other official related with the implementation of these rules, may make a complaint to the concerned Grievance Redressal Officer.
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42. **Opportunity of being heard:** - The Grievance Redressal Officer will conduct, a fair enquiry with regard to such complaints, by giving an opportunity of being heard to the parties concerned, and redress the grievance suitably; and submit the enquiry report to the Appointing Authority.
43. **Appointing Authority / Commissioner of Stamps to take appropriate action on enquiry report:**-On the basis of the enquiry report, the Appointing Authority may take appropriate action under these rules against the Central Record Keeping Agency / Authorized Collection Centre or may make suitable recommendation to the employer of the concerned official for taking appropriate action.

#### CHAPTER – XI

#### MANAGEMENT INFORMATION SYSTEM (MIS) /Decision Support System (DSS)

44. **Central Record Keeping Agency to furnish reports to the Department:** The Central Record Keeping Agency shall be responsible to furnish the following information/reports to Commissioner of Stamps and to any other Officers specified in this behalf:-
- i) **Audit Report:** - Tracking of all system based actions performed by users of branches / offices of the Central Record Keeping Agency and the Authorized Collection Centres, pertaining to any specified day or period.
  - ii) **Payment Reports:** - Total collection report of all branches / offices of the Central Record Keeping Agency and Authorized Collection Centres pertaining to any specified day or period.
  - iii) **Additional Stamp Duty Certificate reports:** - For all the branches / offices of the Central Record Keeping Agency and Authorized Collection Centres pertaining to any specified day or period.
  - iv) **Disabled (Locked) e-Stamp certificate report** relating to all the offices of Sub Registrars, District Registrars, Deputy Commissioner of Stamps or such places / districts of the Union Territory where this system is in force, pertaining to any specified day or period.
  - v) **Remittance Reports:** - The State/Union territory wise daily, weekly, fortnightly and monthly or desired period details of the remittances made by the Central Record Keeping Agency into the Government account.
  - vi) Report of cancelled e-stamp certificate relating to any period of all the districts.
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- vii) Any other report or information as may be required by the Commissioner of Stamps from time to time.

Now therefore, in exercise of powers sub-section (3) of section 74 of the Jammu and Kashmir Stamp Act, Samvat, 1976 (Act No. XL of Svt. 1977), the Government proposes to make the following draft rules published for the information of all persons likely to be affected thereby; and notice is hereby given that the said draft rules shall be taken into consideration on the expiry of thirty days from the date of its publication in the official Gazette.

Objections and suggestions, if any, may be addressed to Financial Commissioner, Finance Department, Government of Jammu and Kashmir, Civil Secretariat, Jammu, 180001 or by email at psfinance-jk@nic.in.

By Order of the Government of Jammu and Kashmir

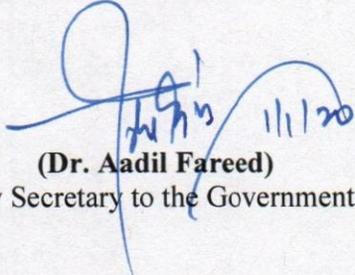
*Sd/-*  
**(Dr. Arun Kumar Mehta) IAS,**  
Financial Commissioner,  
Finance Department

No. ET/Estt/159/2012

Dated: 01 -01-2020

Copy to the:-

1. All Financial Commissioners.
2. Principal Secretary to Hon'ble Lieutenant Governor.
3. Principal Resident Commissioner, J&K Government, New Delhi.
4. All Principal Secretaries to Government.
5. All Commissioner/Secretaries to Government.
6. Divisional Commissioner, Jammu/Kashmir.
7. Excise Commissioner, J&K.
8. Commissioner, State Taxes Department, J&K.
9. Additional Commissioner State Taxes (Administration & Enforcement) Jammu/Kashmir
10. District Development Commissioners.
11. Deputy Excise Commissioner, Lakhanpur.
12. Private Secretary to Chief Secretary.
13. Private Secretary to Financial Commissioner, Finance Department.
14. Website Incharge Finance Department.
15. Website Incharge GAD.

  
**(Dr. Aadil Fareed)**  
Deputy Secretary to the Government

## Appendix

### Forms under these rules:-

1. Form-1-Agreement with Central Record Keeping Agency-(see rule 6)
2. Form-2-Indemnity Bond by Central Record Keeping Agency-(see rule 6)
3. Form-3-Application for e-stamp-(see rule 20 & 25)
4. Form-4-Application from refund of Stamp duty (see rule 31).
5. Form-5-Register regarding daily postings of applications for e-stamp certificates and e-stamp certificates issued; to be maintained by the authorized Collection center / Central Record Keeping Agency. (See Rule 21 (3)).
6. Form-6-Register regarding daily stamp duty collected and remitted to Government; to be maintained by the Central Record Keeping Agency (See Rule 19 (3)).



**Annexures-**

Annexure-1-Schedule of Audit and Inspections-(See Rule 33).

Annexure-A-Services Level Agreement (See Rule 6).

Annexure-A1-"e"-stamp certificate" (See Rule 22).

By order and in the name of the Lieutenant Governor of Jammu  
& Kashmir.

A handwritten signature in blue ink, consisting of a vertical line with a loop at the bottom and a small mark to the right.

**Annexure-1**  
**SCHEDULE OF INSPECTIONS AND AUDIT OF THE CENTRAL**  
**RECORD KEEPING AGENCY AND THE AUTHORIZED**  
**COLLECTION CENTRES**  
**(See rule 33)**

S. No	Name of the authority / Agency	Jurisdiction	Frequency of Inspection	Points of Inspection	Whom to submit the report
01	Deputy Commissioner of Stamps.	Within the Registration Division	Monthly	Shall verify the collection made by the Central Record Keeping Agency / Authorized Collection Centres and the e-stamp certificate issued.	Commissioner of Stamps
02	Technical and Financial Expert Agency	Whole of the Union Territory	Quarterly	Shall verify; 1) The overall collections made by the Central Record Keeping Agency / the Authorized Collections Centres and verify the same with the remittance made by Central Record Keeping Agency to the Government Account; 2) The Technical working and fairness of accounting of the e-stamping system.	Commissioner of Stamps

A

**Form-1**

**Agreement**

THIS AGREEMENT is entered on this \_\_\_\_\_ day of \_\_\_\_\_ 20\_\_\_\_.

**BETWEEN**

The Lt. Governor of the Union Territory of Jammu and Kashmir represented by Commissioner of Stamps having office at Excise & Taxation Complex, Solina, Srinagar. (hereinafter referred to as "Union Territory Jammu & Kashmir" of the One Part.

**AND**

\_\_\_\_\_ having their office at \_\_\_\_\_ through Shri \_\_\_\_\_ (hereinafter called \_\_\_\_\_ which expression shall include its successors and assigns) of the Other Part.

"The Union Territory of Jammu & Kashmir" and \_\_\_\_\_ are together referred to as the "the Parties" and either of them as "the Party".

**WHEREAS**, after due bidding process \_\_\_\_\_ was selected to act as Central Record Keeping Agency (CRA) by Government of J&K for the Computerized Stamp Duty Administration System (**C-SDAS**) and to devise a mechanism of electronic method of collection of Stamp Duty.

**AND WHEREAS** the Government of India Ministry of Finance, Department of Economic affairs in the said letter also authorized CRA to under various services in Union Territory against a payment @ 0.65% of the value of stamps duty collected through e-stamping mechanism.

**AND WHEREAS** Government of Jammu and Kashmir vide Order No. \_\_\_\_\_ Dated \_\_\_\_\_ approved switching over to e-stamping in the Union Territory of Jammu and Kashmir and also appointment of \_\_\_\_\_ to function as Central Record Keeping Agency.

And whereas the Union Territory Government has appointed, and authorized CRA \_\_\_\_\_ to \_\_\_\_\_ be

\_\_\_\_\_ for the proposed C-SDAS in the Union Territory on the terms and conditions specified in this Agreement.

**AND WHEREAS** CRA will develop a system which will permit the payment of stamp duty by the client / ultimate user either on its own through Internet or through Approved Intermediaries i.e Authorized Collection Centres (ACCs).



**NOW IT IS HEREBY AGREED BY AND BETWEEN THE PARTIES AS FOLLOWS**

**1. APPOINTMENT OF \_\_\_\_\_ AS CRA:-**

- 1.1 The Union Territory hereby appoints \_\_\_\_\_ as its exclusive authorized CRA to undertake the following activities:-
- i. Creating need based infrastructure, hardware and software and connectivity for facilitating its operations on the e-stamping project;
  - ii. To facilitate selection of Approved Intermediaries for the e-stamping and collection of stamp duty;
  - iii. To act as a Co-ordinator between the office of the Inspector General of Registration / Commissioner of Stamps, Deputy Commissioner of Stamps, offices of the Sub-Registrar and District Registrars and Approved Intermediaries;
  - iv. Collection of money and generation of e-stamp Certificate through the computer system;
  - v. Effecting remittance to the Union Territory after reconciliation of account;
- 1.2 The Parties may by mutual consent in writing modify or withdraw any of the scope of appointment or effect any changes therein depending upon the exigencies of business.

**2. TERRITORY**

Territory covered under this Agreement will be:

\_\_\_\_\_ In the first place cities of Jammu and Srinagar and upon the success of the two cities, it will be finally in phased manner in the entire Union Territory of Jammu and Kashmir, to be decided by Union Territory Government from time to time.

**3. APPOINTMENT OF APPROVED INTERMEDIARIES / AUTHORIZED COLLECTION CENTRES (ACCs).**

- 3.1. CRA shall appoint Approved Intermediaries / ACCs on such terms as decided by CRA with prior approval of the Union Territory Government.
- 3.2. Amongst the Approved Intermediaries, the ACCs could preferably be financial Institution, Insurance Companies, Banks, Post Offices, Bar Council of the Union Territory, Registered Law Firms, Regional Council for Chartered Accountants, Khidmat Centres, Stamp Vendors as approved by Commissioner of Stamps, undertaking controlled by Central or Union Territory Government or any such agencies as approved by Commissioner of Stamps for the purpose of collection of Stamp Duty.
- 3.3. All the offices of CRA in the Union Territory on need base will also do the collection of Stamp duty for which no separate approval will be necessary from the Union Territory Government.
- 3.4. All such Approved Intermediaries shall be equipped with the required computer, laser printers, Internet connectivity and other regular infrastructure to implement the e-stamping system. The cost of providing such equipment will be borne by the concerned Approved Intermediaries.



- 3.5. All such Approved Intermediaries will access the main server through Internet by using an User ID and a confidential password. This User ID and Password will be allotted by CRA. This password shall be kept confidential and the concerned Approved Intermediaries will be required to change it immediately after its allotment to maintain the confidentiality.
- 3.6. Approved Intermediaries will enter the requisite information and details in the system and download e- Stamp certificate with the Unique Identification Number (UIN) which will be attached to the document. The details of the e-stamp certificate will be available on the e-stamping Server (e-SS).
- 3.7. In providing the services under this Agreement, the Union Territory in consultation with CRA may make rules or issue guidelines regarding the appointment & other terms and conditions for the Approved Intermediaries.

#### **4. FEES**

- 4.1. For the above services to be provided by CRA, CRA shall be entitled from the Union Territory fee of 0.65% of the value of stamp duty collected through e-stamping mechanism. This amount shall be net & other statutory levies that may be imposed at any time or from time to time for the collections through e-stamping mechanism. CRA will deduct this 0.65% towards fees from the stamp duty collection prior to remitting the balance amount in Union Territory treasury or designated banks.
- 4.2. CRA / Approved Intermediaries shall be entitled to collect from the user of the system such charges as may be decided jointly by Union Territory & CRA for the stationery used for aforesaid purpose of e-Stamping.
- 4.3. All present or future levies including service tax or any Central or Union Territory levy, if any on the stamp duty collection activity liveable now or in future shall be to the account of Union Territory of Jammu and Kashmir wherever by virtue of any law such liability accrues on the activity of Government on account of CRA wherever such liability accrues on the activity of CRA by virtue of any law of Union Territory or Centre.

#### **5. MODE OF PAYMENT**

- 5.1 The proposed system will allow both collection and transfer of stamp duty paid.
  - 5.2. The above remittance shall be affected only to the designated account of the Government through bank transfer or such other mode as may be decided in writing by the parties from time to time.
  - 5.3. CRA shall be responsible for payment to the Government for the amounts which are only collected towards the download of e-stamps through the Approved Intermediaries. Such payment shall be made to the designated account of the Union Territory Government within a period not exceeding one working day. On the implementation and availability of cyber treasury
- 

system CRA shall transfer the collection of Stamp duty to designated Government account through cyber treasury minus commission of CRA.

- 5.4. The cut off time for the stamp duty collected shall be till 12.00 midnight of the transaction date.
- 5.5. CRA undertakes that in case, it fails to remit the amount of Stamp duty collected within the specified period, the CRA shall be liable to pay, along with the stamp duty collected, an interest amount calculated @ 12.00% per annum on the amount of stamps duty so collected for the period of delay in day(s). Any part of a day will be treated as one day for the purpose of such calculation.
- 5.6. CRA shall furnish a one time performance security in the form of Bank Guarantee for the amount of **Rs. 10,00,000/= (Rupees Ten Lakh only)** for the period of 2 years and the same may be reviewed by the Government at the end of 2 years for the further period of the agreement. On violation of the terms and conditions stipulated in this agreement, the Union Territory Government only forfeit the performance security or may adjust it against any penalty or dues payable by the CRA. The Bank Guarantee shall be furnished by CRA on execution of the agreement.

6. **PROPOSED SYSTEM:**

- 6.1. Detailed Structure of the proposed system, including the diagrams and salient features, schematic view of connectivity envisaged, system and procedures to be followed by end users and format of proof of payment / certificate to be issued to end users are given in the "Service Level Agreement" which is attached as Annexure "A" to this Agreement and is deemed to be part of the Agreement.
- 6.2. The e-stamp Certificate that shall be issued on a color paper as approved by the Union Territory Government which shall contain the "Union Territory Emblem". All security measures must be put in system.
- 6.3. CRA should make an arrangement so that Commissioner of Stamps, Deputy Commissioner of Stamps, District Registrar / Sub-Registrar, Government offices or public can verify the genuineness of an e-stamp certificate issued by CRA from the website.
- 6.4. The parties will work with an objective to gradually do away with the present system of purchase of stamp papers and franking (if any) once the e-stamping under the proposed system is implemented within reasonable time.

7. **COMPATIBILITY WITH THE REGISTRATION SYSTEM**

- 7.1. The office of the Sub-Registrar / District Registrar, Commissioner of Stamps, Deputy Commissioner of Stamps and such other persons or officers as the Union



Territory any authorize, will have an access to the central Server through internet. Proper Internet connectivity will be set up by such offices.

7.2. The authorized officers (as mentioned in 7.1 above) of the Union Territory will have access to the e-SS through internet using user id & password issued by CRA. After login, such authorized offices will be able to view the stamped certificates by accessing the e-SS.

7.3. The offices of the Sub-Registrar or such other authorized officers, prior to registration of documents shall ensure that the prescribed amount of stamp duty on the documents has been paid for the transaction to be registered prior to presentation of documents. The Sub-Registrar by logging into the e-SS through user id & password shall lock the stamp certificate on the presentation of documents for registration.

8. **HARDWARE REQUIREMENTS:** The use of e-SS will warrant the use of Pentium TV computer with requisite operating system and laser printers specified by CRA with proper internet connectivity, laser printers, barcode readers or any other Hardware Infrastructure should meet the specifications of CRA and which may be subject to change without any advance intimation.

9. **GENERAL OBLIGATIONS:**

9.1 All payments for stamp duties made and received from all clients and / or Approved Intermediaries shall be recorded on a day-to-day basis by CRA and in turn reported to the Union Territory in such form as may be determined in mutual consultation between the Union Territory & CRA.

9.2. The Union Territory shall set up and provide tables that will enable the Approved Intermediaries or the client who is liable to pay stamp duty to ascertain the exact amount of stamp duty that is payable on a particular Instrument. Further, the Union Territory will also provide the necessary information with respect to the amount of the stamp duty to be paid for the documents, pertaining to immovable properties. However determination of the payable stamp duty by the Sub-Registrar, only, shall be treated correct at the time of the Registration. Such information will be updated by the Government as per the Stamp Act, the current rules and regulations and amendments carried out to by them from time to time. CRA will not be responsible for correctness of such information.

9.3 The Union Territory will be able to re-access the data through internet by using user id and password.

9.4. CRA shall enable Union Territory to extract the MIS from the data captured on the e-SS via internet.

- 9.5. The requirement of the MIS will be crystallised and mutually agreed. However, in case if the Union Territory desires any information where CRA has to incur additional expenses \_\_\_\_\_. The Union Territory will provide any changes to the master lists to CRA for updation of the information in e-stamping system from time to time.
- 9.6. It will be the responsibility of the office of the Sub-Registrar / District Registrar and such other officers as the Union Territory shall decide to check about the authenticity of the e-stamp certificate and adequacy of the stamp duty paid.

**10. TRAINING OF THE PERSONNEL AT THE REGISTRAR'S OFFICES AND OF THE UNION TERRITORY**

- 10.1. CRA shall provide suitable and adequate training, to such of the Government personnel as the Government may nominate, on a train-the-trainer mode, on the operation and the use of the system.
- 10.2. The training provided at the premises of the Union Territory by CRA will be free of cost for the first time to the candidates suggested by the Union Territory, which may be up to ten officials.
- 10.3. CRA may assume that the trainees have the required skills and knowledge pre-requisites to follow the training on the Application.
- 10.4. The training for the system shall be conducted at the place to be decided by CRA. CRA shall provide one trainer to conduct the training over a maximum period of one (1) day. For the avoidance of doubt, if any, the Government shall be responsible for arranging and providing all the necessary facilities (except for the first time), equipment and premises required for conducting the training and the travel, accommodation and subsistence expenses for training.
- 10.5. At periodic intervals to be mutually decided by CRA and the Union Territory. CRA shall provide additional training on any up-gradation, modification to the system. CRA may also provide refreshers courses to the various participants at the request of the Union Territory. It is reiterated that all training expenses shall be borne by the Union Territory, except for the first time as mentioned in clause 10.4
- 10.6. Any training to the Approved Intermediary or end user shall be charged separately to the Approved Intermediary by CRA.

**11. TERM**

- 11.1 This Agreement shall be initially for a period of 5 years from the effective date referred below and thereafter it shall be renewed in mutual consultation between the
- 

parties. The Union Territory will be at liberty to take over the operation of the e-stamping system after the initial period of 5 years if they so choose and / or may retain the services of CRA for a further period based on mutual agreement.

- 11.2. On the takeover of the operation of e-stamping by the Union Territory, CRA will be required to transfer only the data available to the Government. It will, however, not provide any projections, statistical analysis or anything whatsoever in this regard.
- 11.3. CRA will not provide any Hardware, Software or any other technical details with respect to the e-stamping project undertaken by it. However, in case the Union Territory desires, that CRA should provide hardware, software or any other technical details, it will be as per charges / services fees to be decided on mutually agreed terms.
12. **EFFECTIVE DATE:** The agreement shall be effective from the date of issuance of necessary instruction regarding stamp certificates issued through the C-SDAS system by the Union Territory. The period of five years shall be calculated from the date of start up of the operation and generation of first e-stamp in the Union Territory.
13. **EXCLUSIVITY:** The appointment of CRA as the CRA for the Union Territory shall be exclusive and Union Territory will not appoint any other CRA for e-stamping during the period of this agreement.
14. **FIRST RIGHT OF REFUSAL:** In the event of the Union Territory decides / avail the services / facilities of e-stamping, after the five years tenure, for part or whole of the Union Territory from any other domestic or international agency. CRA shall have the first right of refusal in respect of offering e-stamping and related services to the Union Territory.
15. **THE GOVERNMENT RESPONSIBILITY:** The Government shall be responsible for providing on timely basis all information, decision making and approvals under its control and resources required at offices of Sub-Registrar which may be reasonably required from time to time for the performance of this agreement. The Government acknowledges that any delay by the Government to provide such information, decision-making and approvals may result in delays in implementing the agreement.
16. **FORCE MAJEURE:** Neither party shall be liable or responsible for failure or delay in the observance or performance or its obligation, hereunder, if it is prevented from discharging its obligations due to any cause arising out or related to circumstances which shall include but not be limited to:
  - i) Acts of Gods, Lightning strikes, floods, storms, explosion, fires and any natural disaster;

- ii) Acts of war, acts of public enemies, terrorism, riots, labour strikes, lock-outs or other industrial action, civil commotion, malicious damage, break down of systems, sabotage or the like.
- iii) Actions on the part of a Government or other authority which interfere with a Party's ability to meet its obligations under this Agreement including embargoes, prohibitions or similar actions;
- (iv) Any order from a competent court either temporarily or permanently preventing either Party from performing its obligations / discharging its responsibilities.
- v) Any other circumstances beyond the Control of CRA and which, in the absence of this clause, will operate to frustrate the Agreement.
- vi) CRA shall take all possible measures to prevent hacking. However, in the unfortunate event of hacking taking place. CRA shall be responsible for payment of actual revenues loss by way of stamp duty paid towards any document arising out of hacking.

If by reason of force majeure either party is delayed or prevented from complying with its obligation under this agreement the delayed party shall immediately give notice to the other party with an estimate date by which the contingency will be removed.

To the extent that the delayed party is or has been delayed or prevented by force majeure from complying with its obligations under this Agreement, the other party shall suspend the performance of its obligations until the contingency is removed.

If the contingency cannot be removed permanently or if a contingency results in delay extending beyond 3 months this Agreement upon notice by either party shall be terminated and the parties shall be relieved of their future contractual obligations, except to the rights to which they may be entitled to a settlement and final accounting.

17. **TERMINATION**

- 17.1 The appointment of the Central Record Keeping Agency shall be terminated by the Appointing Authority before the stipulated period on the ground(s) of any breach of any of the obligations or terms of agreement or provisions of these rules or the Act or financial irregularity or for any other sufficient reason, as the case may be.
- 17.2. Union Territory Government shall be able to terminate this agreement by giving three months Cure notice to the CRA specifying the breach committed by it. If such breach is not rectified within the said period of three

months, this agreement will come to an end. However, this termination will not affect the obligations of the CRA up to the date of effective termination.

17.3. On termination of appointment under this clause, the Central Record Keeping Agency shall transfer all the data generated during the period of appointment to the Government. After the termination of the appointment of the Central Record Keeping agency, it shall not use or cause to be used the data generated during the period of appointment for its business or any other purpose whatsoever.

**18. ARBITRATION**

18.1 The parties shall amicably settle all / any disputes arising out of this agreement. In case the disputes are not resolved amicably, the matter shall be referred to Minister In charge, Finance Department who shall be the sole arbitrator in the matter. The provisions of the Arbitration and Conciliation Act, 1997 shall apply to such proceedings.

18.2. The venue of arbitration shall be Srinagar / Jammu and the language of arbitration shall be English and Urdu.

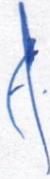
**IN WITNESS WHEREOF** the parties have executed this Agreement on the day and year first hereinabove written

**SIGNED, SEALED AND DELIVERED ]**

By .....] ]  
Through the .....] ]  
Both in the presence of: ] ]  
(i) ] ]  
(ii) ] ]

**SIGNED, SEALED AND DELIVERED ] ]**

By the within named Stock Holding ] ]  
Corporation of India Limited by ] ]  
Shri .....] ]  
It's Authorized Official. ] ]  
Both in the presence of: ] ]  
(i) ] ]  
(ii) ] ]



**Form-2**  
**(See Rule 6)**

(To be executed by the CRA on non-judicial stamp paper of Rs. 100)

**Undertaking cum Indemnity Bond**

This Indemnity Bond is made and executed at \_\_\_\_\_  
(place) on this \_\_\_\_\_ day of (month) \_\_\_\_\_ 20\_\_\_\_ by  
Shri \_\_\_\_\_ S/o  
\_\_\_\_\_ R/o  
\_\_\_\_\_ (official designation in  
the CRA) \_\_\_\_\_ as Authorized  
signatory \_\_\_\_\_ for \_\_\_\_\_ on \_\_\_\_\_ behalf  
\_\_\_\_\_ (\_\_\_\_\_ name of the  
Company appointed as CRA.....) having its registered office at  
\_\_\_\_\_ (complete address of the CRA)  
\_\_\_\_\_ hereinafter referred

to as the Central Record Keeping Agency or CRA (which expression shall unless repugnant to the context or meaning thereof shall mean and include their representatives, assigns, heirs, etc.)

In favour of the CCRA (in Jammu & Kashmir) Kashmir / Jammu hereinafter referred to as the Appointing Authority, (which expression shall unless repugnant to the context or meaning thereof shall mean and include Government of Jammu & Kashmir and its duly authorized representative).

Whereas

1. The CRA has been appointed by the Union Territory to act as “**Central Record Keeping Agency**” and has thus been authorized by the Government for computerization of Stamp duty Administration system in the Union Territory to issue e-stamp Certificates to denote the payment of non-judicial Stamp duty under the Jammu & Kashmir Stamp Act, 1977 (Act no. XL of 1977) by the public to the Government through its branches / offices and the authorized Collection Centres (called ACCs) located in the Union Territory.
2. And the CRA has agreed to fulfil all the conditions as required by the law, and also to undertake and keep indemnified the government against all or any losses suffered by the Government due to any mishandling misconduct, negligence or any irregularity of any kind whatsoever caused by the CRA or its ACCs.
3. And the CRA has agreed to the obedience and observance of terms and conditions that are prescribed in the Jammu & Kashmir Stamp (Payment of duty by Means of e-stamping) Rules, 2019 (hereinafter called the rules”) and other orders issued by the Government or the Department under these rules.
4. The CRA to fulfil the aforesaid requirement and in order to undertake and indemnify the Government, is executing this presents as follows;-
5. **NOW THEREFORE THIS DEED OF UNDERTAKING CUM INDEMNITY BOND WITNESSETH AS FOLLOWS:-**

(a) The CRA hereby undertakes that the e-stamping centres (the branches / offices of the CRA and its duly appointed ACCs) shall be available for Inspection at all reasonable times by any of the officials



mentioned in rule 33 of the rules or any officer authorized by the appointing Authority / CCRA in this behalf without notice. The CRA also undertakes not to change or increase the ACCs without prior permission in writing of the Appointing Authority / CCRA.

- (b) The CRA undertakes to provide on demand to any inspecting officer, as mentioned in clause (a), any information on soft and / or hard copy of any electronic or digital record related to the collection and remittance of Stamps duty relating to any time period or any other related information under rule 44 of the rules without unreasonable delay,
- (c) the CRA undertakes to abide by the terms and conditions as may be prescribed by the Appointing Authority CCRA from time to time as to the implementation of the rules,
- (d) The Central Record Keeping Agency shall be responsible to remit the consolidated amount of Stamps duty collected by its offices / branches and by its Authorized Collection Centres to "0030-02-103-0-01 "Non-Judicial" head of account or any other notified head of account of the Union Territory, in the manner prescribed hereunder.
  - (i) In case of stamp duty collected by way of cash / Real Time Gross \_\_\_\_\_ (RTGS / Electronic Clearance System (ECS) or any other mode of electronic transfer of funds, the Central Record Keeping Agency shall remit the consolidated amount of stamp duty (less, the prescribed discount / commission) to the prescribed head of account of the Union Territory, not later than the closing of the next working day, after the day of collection of the amount of Stamp Duty.
  - (ii) In case of Stamp Duty, collected by way of Pay Order (P.O) / Demand Draft (D.D) the Central Record Keeping Agency shall remit the consolidated amount of stamp duty (less, the prescribed discount / commission) to the prescribed head of account of the Union Territory, not later than the closing of the second working day, after the day of collection of the amount of stamp duty.
  - (iii) The CRA undertakes that in case it fails to remit the amount of Stamp Duty within the period as stipulated in rule 19 of the rules, the CRA shall be liable to pay, along with the collected amount of stamp duty, an interest calculated @ 12.00% per annum for the period of delay in day(s). Any part of a day will be treated as one day for the purpose of such calculation.
  - (iv) The CRA shall be responsible to furnish the information reports, as provided in rule 44 of the rules, to the CCRA and to any or all such other officers as he may direct.
  - (v) The CRA undertakes that any of its employees or the employees of its ACCs directly or indirectly will not misuse or cause to be misused the authorization to collect Stamp duty for the Union Territory by issue of e-stamp certificates.
  - (vi) The CRA hereby undertakes to keep the Appointing Authority / CCRA, always indemnified against all or any of the losses or any third party risk arising out of any mishandling, misconduct,

negligence or any irregularity of any kind whatsoever caused by the CRA or its ACCS.

**IN WITNESS WHEREOF** the CRA has this **Undertaking cum Indemnity Bond** on the day and year first hereinabove written

SIGNED, SEALED AND DELIVERED ]

By Shri \_\_\_\_\_

As Authorized Signatory for and on behalf of

**(Name of the company appointed as CRA \_\_\_\_\_]**

In the presence of:

(i) Signature

Name \_\_\_\_\_]

Official Designation \_\_\_\_\_]

Address \_\_\_\_\_]

(ii) Signature

Name \_\_\_\_\_

Official Designation \_\_\_\_\_]

Address \_\_\_\_\_]



**Form-3**  
**(See Rule 20 & 25)**  
**E-STAMPING APPLICATION FORM**

<b>ACC</b>		<b>ACCID</b>	
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**Details of Purchase / Authorized Person**

<b>Name &amp; address of the Purchaser with Phone Number</b>	
<b>Name &amp; Address of the Authorized Person (if any) with Phone Number</b>	

**Stamp Duty Payment Details**

<b>Stamp Duty Amount Rs.</b>	<b>Type of Payment:</b> Q Cash                      Q DD                      Q Pay Order Q RTGS                      Q ECS Q Any Authorized Mode
<b>DD / Pay Order No.</b>	<b>Date:</b> / /200
<b>Bank Name</b>	<b>Bank Name</b>

The information furnished above, is true to the best of my knowledge.

Date:  
Signature of the Purchaser  
/ Authorized Person

(For Office Use Only)

1. Verify that the Application Form is in order

**User**

<b>SUBIN</b>	
<b>Signature</b>	

**SUPERVISOR**

<b>Brief Signature</b>	<b>particulars of the e-Stamp Certificate</b>	
<b>E-Stamp Signature</b>	<b>Certificate received by</b>	<b>Name</b>

E-STAMPING Receipt (To be filled in by the Client)

<b>Name of the Purchase / Authorized Person</b>	
<b>Application Date:</b>	
<b>Stamp Duty Amount Rs.</b>	<b>Type of    Q Cash    Q DD    Q Pay Order Payments    Q RTGS    Q ECS    Q Any Authorized Mode</b>
<b>DD/ Pay Order No.</b>	<b>Date:</b>



<b>Bank Name</b>	<b>Branch Name</b>
<b>Counter Signature with Seal</b>	

Note: 1) Once the e-stamp Certificate has been generated, payments cannot be cancelled or refunded by CRA. For cancellation and refund of e-stamp Certificate, the applicant has to approach the Deputy Commissioner of Stamps of the concerned district.

2) This Receipt may be computer generated.



**Form - 4**  
**(See Rule 31)**

**Application for Cancellation and Refund of e-Stamp Certificate**

<b>ACC</b>		<b>ACC Id.</b>	
<b>Application Date</b>		/	
		/20	

**Details of the E-Stamp Certificate presented for Cancellation and Refund**

e-Stamp Certificate Number:

<b>IN</b>																			
-----------	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--

<b>Date of Issue of the Certificate:</b>	/
	/20

**Details of Purchaser / Authorized Person**

<b>Name &amp; Address of the Purchaser with Phone No.</b>	
<b>Name &amp; Address of the Authorized Person (if any) with Phone No.</b>	

- In case an authorized person in presenting the refund application on behalf of the e-stamp purchaser, this application must be accompanied with authorization from the purchaser (executed on a Rs. 20 non-judicial stamp paper). Duly witnessed and attested by Notary Public.

**Stamp Duty Payment Details**

<b>E-Stamp Certificate Purchased by</b>	
<b>Stamp Duty Amount Rs:</b>	<b>E-Stamp</b>
<b>Certificate No:</b>	
<b>Date:</b>	

The information stated above is true to the best of my knowledge and belief.

Date:

Signature of the Purchaser/  
Authorized Person of the Certificate

**Report of the Deputy Commissioner of Stamps**

The details of the e-stamp certificate have been verified from the system. The said certificate has not been disabling in the data base of e-stamp certificate. The certificate of verification has been endorsed on the said certificate also. Refund of the amount of Stamp duty mentioned in the certificate is recommended.

Sign & Seal of the Authorized Signatory.....

For Use of the office of the Deputy Commissioner of Stamps.

Report of the Stamp Clerk:

Order of the Deputy Commissioner regarding refund:

Sign & Seal  
of the Deputy Commissioner  
of the Stamps

A handwritten signature in blue ink, consisting of a vertical line with a small loop at the top and a horizontal stroke at the bottom.

**FORM-5**  
(See Rule 21(3))

**Register regarding daily postings of applications for e-stamp  
Certificate and e-Stamp Certificates**  
issued(to be maintained by the ACC / CRA)

<b>S. No.</b>	<b>Date</b>	<b>Name of the Purchaser / Authorized Person</b>	<b>Amount of Stamp Duty paid by way of Cash / DD / PO Any other</b>	<b>E-Stamp Certificate No. and Date</b>	<b>Signature of Purchaser or Authorized Person</b>
<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>	<b>6</b>



**FORM-6**

(See Rule 19 (3))

**Register regarding the daily stamp duty collected and remitted to Government to be maintained by the CRA)**

S. No.	Date	Name of the CRA	No. of E- Stamps certificates issued	Amount of Stamp Duty collected		Total
				By Cash etc.	By DD / PO	
1	2	3	4	5		6

**Part-II**

Date	Opening Balance (Previous day's Closing Balance)	Amount of Stamp Duty collected		Total	Amount Remitted to Government	Commission @ 0.65% (of the amount in column 13) payable to CRA deducted.	TDS (Tax Deducted at Source) Duty payable to the Central / Union Territory Govt. Deducted from the Commission Amount (in Column 14)	Closing Balance (12-13)
		By Cash	By PO etc.					
1	2	3	4	5	6	7	8	