

# **Bihar Stamp (Refund of Amount of Stamp Duty by Bank Challan) Rules, 2008**

BIHAR

India

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### **Rule**

### **BIHAR-STAMP-REFUND-OF-AMOUNT-OF-STAMP-DUTY-BY-BANK-CH of 2008**

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Bihar Stamp (Refund of Amount of Stamp Duty by Bank Challan) Rules, 2008Published vide Notification No. 3/Mu- Refund- 40/2006-677, dated 08.03.2008Last Updated 4th February, 2020No. 3/Mu- Refund- 40/2006-677. - In exercise of the powers conferred by Section-75 and Section-76 of the Indian Stamp Act, 1899, the Governor of Bihar is pleased to frame the following rules to regulate the procedure of refund of amount of stamp duty deposited through Bank Challan as Non-Judicial Stamp under Section-49 and 50 of the Indian Stamp Act, 1899: --

### **1. Name, Extent and Commencement.**

(1)This Rule shall be called the Bihar Stamp (Refund of Amount of Non-Judicial Stamp Duty Deposited by Bank Challan) Rules, 2008.(2)It shall extend to the whole of the State of Bihar.(3)It shall come into force at once.

### **2. Procedure of Application for Refund.**

(1)The application for refund of stamp duty deposited in the Bank, which has not been or could not be utilized by the depositor or the parties, shall be filed in three copies in Form-A prescribed in this Rule, before the Collector of the district in whose jurisdiction the bank is located and where such amount has been deposited .(2)The legible and self attested three photocopies of the depositor's copy of the Bank Challan shall be enclosed along with the application by the depositor.(3)The application for refund shall be filed before the Collector under sub-rule(1) and (2) within six months from the date of deposit of the amount of stamp duty by Bank Challan.(4)After expiry of six months

the application shall be filed before the Divisional Commissioner of the area but within one year from the date of deposit of amount in the Bank.(5)After one year from the date of deposit of the amount the application for refund shall not be accepted in any case.Provided that in the cases of amount deposited before the notification of this Rule, the application for refund may be made before the Collector within six months from the date of publication of this Notification in Official Gazette. After expiry of six months from the date of publication of these rules no application shall be accepted for refund of stamp duty deposited prior to the publication of this rule.

### **3. Verification of Deposited Amount.**

(1)On the basis of the application filed under Rule-2, the Collector or the Commissioner, whichever the case may be, shall obtain verification reports as follows: ---(i)in Form-B, prescribed in this Rule, from the concerned branch of the Bank, where the amount was deposited.(ii)in Form-C, prescribed in this Rule, from the concerned Treasury Officer, and(iii)in Form-D, prescribed in this Rule, from the concerned Sub-Registrar and District-Sub-Registrar where the instrument was intended to be registered that the amount deposited by the Bank Challan against which the application has claimed for refund has not been utilized in registration of any document.

### **4. Refund of Amount.**

- On being satisfied from the verification reports under rule-3, if it is established that the applicant has deposited the amount of stamp duty by Bank Challan as indicated in the application and the amount has not been utilized for registration, the amount shall be refunded after deducting 10% of the deposited amount subject to a minimum of Rs. 200/- (Rupees two hundred) and a maximum of Rs. 5000/- (Rupees five thousand).Form - 'A'Application for refund of amount of Stamp duty deposited by Bank Challan before the Collector/Commissioner.

**1. The amount of stamp duty deposited Rs. ....(in words Rupees.....).**

**2. (i) Name of person by whom the amount of Stamp duty was deposited :**

.....

(ii)Address :

.....

**3. Purposed of depositing stamp duty :**

**4. Dated of deposit : .....**

**5. Name and branch of the Bank :**

.....

**6. Scroll No. of Challan : ....., dated : .....**

[Please enclose three photocopies of legible and self attested Bank Challan].

**7. Cause of refund :**

Declaration : I, ....., declare that the information given above by me is true and I shall be liable to be punished in case, that State Government suffers and loss on account of any above information given by me is found wrong. Place : ..... Date :

..... Signature of the depositor (applicant) Address-Form -

'B' Verification report of the Bank That is Certified that Rs. .... (in words Rupees.....) was deposited by the applicant

Shri/Smt..... on..... against stamp duty in the prescribed head in the Challan vide Scroll No. ...., dated..... at this

Bank. Signature of Branch Manager/authorised officer of the Bank with (Seal of the Bank) Dated :

..... Form - 'C' Verification report of the Treasury Officer This is certified that, on comparison of depositor's copy of the Bank Challan with the scroll of amount deposited on the date mentioned in the Challan sent to this treasury by the Bank (please give the name and Branch of the Bank) .....

..... Rs..... (in words Rupees ..... ) has been deposited by Shri/Smt..... as stamp duty on ..... in the Account head of the State Government. Signature and seal of the Treasury Officer. Form - 'D' Verification report of District Sub-Registrar/Sub-Registrar On verification of instruments registered from ..... (date of deposit of stamp duty by the applicant), till this date ....., it is certified that the amount of stamp duty of Rs. .... (in words ..... Rupees) deposited by the applicant at (Name and Branch of the Bank) ..... vide Scroll No. ...., dated ..... has not been utilised for registration of any instrument at Sub-Registry Office ...../ District Sub-Registry Office ..... Signature and seal of the District Sub-Registrar/ Sub-Registrar.