

Bihar Stamp (Refund of Amount of Non-Judicial Stamp Duty Deposited by e-Challan) Rules, 2018

BIHAR

India

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Rule

BIHAR-STAMP-REFUND-OF-AMOUNT-OF-NON-JUDICIAL-STAMP-DUTY of 2018

- Published on 15 June 2018
- Commenced on 15 June 2018
- [This is the version of this document from 15 June 2018.]
- [Note: The original publication document is not available and this content could not be verified.]

Bihar Stamp (Refund of Amount of Non-Judicial Stamp Duty Deposited by e-Challan) Rules, 2018 Published vide Notification No. 3/Mu-Refund-63/2016-2009, dated 15.6.2018 No 3/Mu-Refund- 63/2016-2009. - 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 e-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 e-Challan) Rules, 2018. (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 through e-challan, 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 within one year from the date of deposit of stamp duty. (2) The legible and self attested three photocopies of the depositor's copy of the e-Challan shall be enclosed along with the application by the depositor. (3) 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.

- On the basis of the application filed under Rule-2, the Collector shall obtain verification reports as follows:- (1) in Form-B, prescribed in this Rule, from the concerned branch of the Bank, where the amount was deposited. (2) in Form-C, prescribed in this Rule, from the concerned Treasury Officer, and (3) as soon as the treasury officer receives request of collector for verification, it will be his duty to immediately lock the related GRN of the e-challan. (4) 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 e-Challan against which the application has claimed for refund has not been utilized in registration of any document.

4. Refund of Amount.

(1) 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 e-Challan as indicated in the application and the amount has not been utilized for registration, the rest 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). (2) After the issue of sanction order by the Collector of concerned district for the refund of amount deposited by the e-Challan, the Drawing & Disbursing Officer of the concerned registration office shall refund the amount in accordance with sub-rule (1) of rule-04 after drawing the amount. Form-'A' Application for refund of amount of Stamp duty deposited by e-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. Purpose of depositing stamp duty :

4. Date of deposit :

5. Name and branch of the Bank :

.....

6. GRN No. of e-Challan :, dated :

[Please enclose three photocopies of legible and self attested e-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 e-Challan vide GRN No., dated..... at this Bank.

Signature of Branch Manager/authorised officer
of the Bank with

Date :

(Seal of the Bank)

Form-'C' Verification report of the Treasury Officer This is certified that, on comparison of depositor's copy of the e-Challan with the GRN of amount deposited on the date mentioned in the e-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 and GRN related to the amount of e-challan is locked permanently. 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

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seal of the District Sub-Registrar/Sub-Registrar.