

# Chhattisgarh Stamp (Payment of Duty by Means of e-Stamp Certificate) Rules, 2016

CHHATTISGARH

India

## Chhattisgarh Stamp (Payment of Duty by Means of e-Stamp Certificate) Rules, 2016

### Rule

### CHHATTISGARH-STAMP-PAYMENT-OF-DUTY-BY-MEANS-OF-E-STAMP of 2016

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Chhattisgarh Stamp (Payment of Duty by Means of e-Stamp Certificate) Rules, 2016 Published vide Notification No. F 10-04/2015/CT(R)/V(72), dated 29.9.2016. Last Updated 20th September, 2019 Notification No. F 10-04/2015/CT(R)/V(72). - In exercise of the powers conferred by Sections 10, 74 and 75 read with clause (26) of Section 2 of the Indian Stamp Act, 1899 (No. 2 of 1899), the State Government, hereby, makes the following rules relating to payment of Stamp Duty by means of E-Stamp Certificates, namely :-Chapter-I Preliminary

### 1. Short title, and commencement.

(1) These rules may be called the Chhattisgarh Stamp (Payment of Duty by Means of e-Stamp Certificate) Rules, 2016. (2) These rules shall be applicable to the whole State of Chhattisgarh. (3) These rules shall come into force from the date of its publication in the Official Gazette.

### 2. Definitions.

(1) In these rules, unless the context otherwise requires, -(a) "Act" means the Indian Stamp Act, 1899 (No. 2 of 1899), as amended from time to time, in its application to the State of Chhattisgarh; (b) "Agreement" means the agreement executed between the Appointing Authority and the Central Record keeping agency describing the terms and conditions of appointment of the Central Record keeping Agency; (c) "Appointing Authority" means the Inspector General of Registration appointed under Section 3 of the Registration Act, 1908 (No. 16 of the 1908) or

Superintendent of Stamps;(d)"Approved Intermediaries" means the Central Record keeping Agency and the Authorised Collection Centre (ACC) including all its officers and branches as appointed with the prior approval of the Appointing Authority to act as an intermediary between the Government and the Stamp duty payer for collection of Stamp duty under these rules;(e)"Authorised Collection Center" means an agent appointed by the Central Record keeping Agency, with the prior approval of Appointing Authority, to act as an intermediary between the Central Record keeping Agency and the Stamp duty payer for collection of Stamp duty;(f)"Central Record Keeping Agency" means an agency appointed by the Appointing Authority for computerization of Stamp duty Administration System in the State;(g)"Collector" means the Collector as defined under clause (9) of Section 2 of the Indian Stamp Act, 1899 (No. 2 of 1899);(h)"Department" means the Government of Chhattisgarh, Commercial Tax (Registration) Department;(i)"E-Stamp" means an electronically generated impression on paper to denote the payment of Stamp Duty;(j)"Form" means form appended to these rules;(k)"Government" means the Government of Chhattisgarh;(l)"Grievance Redressal Officer" means an officer of the department, not below the rank of District Registrar (Collector of Stamps) authorized by the Superintendent of Stamps;(m)"Registering Officer" means Registrar appointed under Section 6 of the Registration Act, 1908 (No. 16 of 1908);(n)"Stamp Duty" means the duty payable under the Act;(o)"Superintendent of Stamps" means the Inspector General of registration appointed under Section 3 of the Registration Act, 1908 (No. 16 of 1908) performing the functions of the Superintendent of Stamps.(2) Words and expressions used herein but not defined in these rules shall have the same meaning as assigned to them in the Indian Stamp Act, 1899 (No. 2 of 1899) and the Registration Act, 1908 (No. 16 of 1908) and the rules framed thereunder, in their application to the State of Chhattisgarh, and the Information Technology Act, 2000 (No. 21 of 2000).Chapter-II Central Record-keeping Agency

### **3. Eligibility criteria for appointment of Central Record Keeping Agency.**

- Any Public Financial Institution, Indian Scheduled Bank, body Corporate engaged in providing depository services or anybody corporate where not less than 51 percent of equity capital is held by any of the entities mentioned above either individually or in consortium shall be eligible for appointment as Central Record keeping Agency.

### **4. Appointment of Central Record Keeping Agency.**

- The Appointing Authority shall select and appoint on contract basis a suitable agency to function as Central Record keeping Agency for the State to implement the Computerization of Stamp Duty Administration System in Specified places of the State as declared by him from time to time, by adopting any of the measures mentioned below,-(a)on the basis of recommendations (if any) of the Central Government Regarding appointment of Central Record keeping Agency, issued from time to time; or(b)by inviting technical and commercial bids through a duly constituted Expert Selection Committee.

## **5. Term of appointment.**

- The term of the Central Record keeping Agency shall be five years.

## **6. Central Record Keeping Agency to execute agreement, undertaking and indemnity bond.**

(1)The Central Record keeping Agency appointed under rule 4 shall enter into an Agreement with the Appointing Authority.(2)Term and conditions of the agreement may be modified by mutual consent of both the parties.(3)The Central Record keeping Agency, along with the Agreement referred to in sub-rule (1), shall execute the Undertaking and Indemnity Bond in favour of the Appointing Authority.

## **7. Termination of appointment of Central Record Keeping Agency.**

(1)Notwithstanding the provisions of rule 5, the appointment of the Central Record keeping Agency may be terminated earlier on the ground of breach of obligation or terms of agreement or provisions of these rules or the Act, financial irregularity or for any other sufficient reason.(2)Appointment of the Central Record keeping Agency shall be terminated only after,-(a)having been given a three months show-cause notice specifying the grounds under sub-rule (1);(b)having been given a reasonable opportunity of being heard;(c)the explanation offered by the Central Record keeping Agency has not been found to be satisfactory; and(d)if the Central Record keeping Agency in case of breach of obligation, fails to cure the breach within three months period from the date of such show-cause notice.(3)if the basis on which the Appointing Authority has decided to terminate the appointment is such that it has also caused loss of revenue to the State, then the Central Record keeping Agency shall be bound to compensate the complete amount of revenue loss in addition to such amount of penalty as may be imposed by the authority.(4)The amount of penalty that may be imposed under sub-rule (3) shall not exceed twice the amount of loss of revenue.(5)Before deciding the amount of compensation and penalty under sub-rule (3), the Central Record keeping Agency shall be given a reasonable opportunity of being heard by the Appointing Authority.(6)On termination of appointment under this rule, the Central Record keeping Agency shall transfer all data generated during the period of appointment to the Government/ Appointing Authority and it shall not use or cause to be used the data generated during the period of appointment for its business or for any other purpose.

## **8. Renewal of appointment of Central Record Keeping Agency.**

(1)The application for renewal of appointment of the Central Record keeping Agency shall be made to the Appointing Authority atleast three months before the expiry of the running term of appointment.(2)The Appointing Authority may, before taking decision on the application for renewal of the appointment of the Central Record keeping Agency, call for any information or record from the department or the Central Record keeping Agency or the Authorised Collection Centers or any other person or body.(3)On being satisfied about the suitability of renewal, the Appointing

Authority may renew the term of appointment.(4)If the Appointing Authority decides to renew the appointment, a fresh Agreement, Undertaking and Indemnity Bond referred to in rule 6 shall be executed with suitable amendments, if any.(5)The Appointing Authority may for reasons to be recorded in writing refuse the renewal of the 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)Creating need based infrastructure, hardware and software in designated places in consultation with the Appointing Authority and its connectivity with its main server;(b)Creating need based software in the offices of Sub-Registrars, District Registrar (Collector of Stamps), Superintendent of Stamps and at authorised collection centers (the point of contact for payment of Stamp duty), within the State in such places as specified from time to time by the Appointing Authority;(c)Training the identified manpower/personnel of the department, for use of the e-Stamping system;(d)Facilitating in selection of Author'i Collection Centers for collection of Stamp Duty and issuing of e-Stamp Certificates;(e)Role of coordinator between the authorised collection centers (banks etc.) and the offices of the Sub-Registrar, District Registrar or the Superintendent of Stamps;(f)Collection of Stamp Duty and remitting it to the Account of the State in accordance with these rules or as directed from time to time by the Government, as the case may be; and(g)Preparing and providing various reports as required under these rules and as required by the Appointing Authority from time to time.

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

- The Central Record keeping Agency shall be entitled to such agreed percentage of discount on' the amount of Stamp duty collected by Approved Intermediaries, as may be decided by the terms of Agreement.

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

(1)The Central Record keeping Agency shall have to use such software that the following minimum details are shown on the e-stamp certificate,-(a)Distinguished Unique Identification number of the Certificate so that it is not repeated on any other certificate during the lifetime of the E-Stamp system;(b)date and time of issue;(c)amount of Stamp Duty paid through the certificate in words and figures;(d)name of the purchaser of the e-stamp;(e)names of the parties to the instrument;(f)description of the instrument on which the Stamp duty is intended to be paid;(g)description of the property (if any) which is subject matter of the instrument;(h)code, location and district of the issuing branch of the Approved Intermediary;(i)any other distinguishing mark of the certificate e.g. bar code etc.; and(j)space for signature and seal of the "e-Stamp certificate issuing/ Authorised signatory" of the Central Record keeping Agency or Authorised Collection Center.(2)The software to be used by the Central Record keeping Agency must also provide for,-(a)facility to the registering officer to lock the e-stamp certificate used in an instrument which has been accepted for registration by him;(b)facility to cancel spoiled, unused or not required

for use e-stamp certificate;(c)necessary Passwords and codes to be used by the Designated officials of the department to search, access and view any e-stamp certificate and to access Management Information System and the Decision Support System. The Central Record keeping Agency shall provide these passwords and codes to the concerned officials of the department as directed by the Appointing Authority;(d)availability of details of the issued e-stamp certificate on the e-Stamping server maintained by the Central Record keeping Agency; and(e)availability of the different transaction details and reports relating to e-stamping, as mentioned in rule 54, on the website of the Central Record keeping Agency which will be accessible to the officers mentioned in clause (c) of sub-rule (2).Chapter-IV Authorised Collection Centres

## **12. Appointment of Authorised Collection Center/Approved Intermediary.**

- The Central Record keeping Agency may appoint agent(s), hereinafter called Authorised Collection Centers, with prior approval of the Government, to act as an intermediary between the Central Record keeping Agency and Stamp Duty payer for collection of Stamp Duty. The service charges or commission or fee etc. payable to Authorised Collection Centers shall be paid by the Central Record keeping Agency at their own level as mutually agreed between them.

## **13. Eligibility criteria for appointment of Authorised Collection Centre.**

- Any scheduled bank, any financial institution or undertaking controlled by the Central Government or the Governor, or the Post Office or any such other agency as approved by the Appointing Authority shall be eligible for appointment as Authorised Collection Centre.

## **14. Branches of Central Record Keeping Agency also to collect Stamp Duty.**

- All the offices/branches of the Central Record keeping Agency in specified places of the State, as declared by Appointing Authority from time to time, shall also be entitled to collect the payment of Stamp Duty from the Stamp Duty Payer.

## **15. Infrastructure.**

- All such Approved Intermediaries shall be equipped with the required computers, printers, internet connectivity and other related infrastructure, which is necessary to implement the E-Stamping system as specified by the Central Record keeping Agency from time to time.

## **16. Cost of Infrastructure.**

- The cost of providing equipment and infrastructure referred to in rule 15 shall be borne by the concerned Approved Intermediaries.

## **17. State to provide necessary hardware and infrastructure in the offices of the department.**

- The Government will make available necessary hardware and infrastructure at the office of the Inspector General of Registration and Superintendent of Stamps, Sub-Registrars and District Registrars, and such other offices, which would include a Personal Computer, printer, bar code scanner, internet connection, etc., as required for implementing the e-Stamping System for the purpose of reconciliation, accounting, verification and cancellation etc.

## **18. Termination of agency of Authorised 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 Authorised Collection Centers and the Central Record keeping Agency shall on such advice after giving an opportunity of being heard and for reasons to be recorded in writing terminate the appointment of such agency.

## **19. Minimum Value limit of e-stamp certificate.**

- The e-stamp certificates may be issued for any denomination. Chapter-V Remittance of the Stamp Duty to Government account

## **20. Central Record Keeping Agency to remit the Stamp duty, less discount, to Government account on next working day.**

- The Central Record keeping Agency shall be responsible to reconcile and remit the consolidated amount of Stamp duty, collected by its own offices and branches or through Authorised Collection Centers, in the head "0030 Stamp and Registration, 02-Non Judicial, 102-Sale of Stamps, 0031-Receipt from e-Stamping" of treasury head account of the State or any other notified head of account of the State in the manner prescribed hereunder : (a) the Central Record keeping Agency shall remit the consolidated amount of stamp duty so collected through e-stamping system, to the aforesaid head of account, after deducting the agreed commission or discount, not later than the closure of the business hour of the next working day from the date of such collection. (b) the method of remittance of the amount of stamp duty by the Central Record keeping Agency to the head account of the state shall be through Electronic Clearing System (ECS) or online Banking Fund Transfer or Challan or otherwise as may be directed in writing by the Appointing Authority from time to time. (c) the remittances referred to in this rule shall be made to the Government Treasury or the Authorised Bank(s) and the Central Record keeping Agency shall maintain the daily account of such remittances in the Register as may be specified in the Form. Chapter-VI Procedure for issue of E-stamp Certificate

## **21. Application for E-Stamp Certificate.**

- The person desiring to pay Stamp Duty shall make an application in Form-1 along with the payment of Stamp Duty amount to any of the Authorised Collection Centers/Approved Intermediaries or at any branch of the Central Record keeping Agency with the requisite details for getting the E-Stamp Certificate.

## **22. Mode of payment of Stamp Duty.**

- The payment of amount of Stamp Duty shall be made by means of cash, cheque, bank draft, Electronic Clearing System, Real Time Gross Settlement or any other mode of transferring funds as directed by the Appointing Authority.

## **23. Issue of E-Stamp Certificate.**

(1)The Authorised person of the ACC/Approved Intermediary will, on confirmation of the payment made under rule 22, enter the requisite information and details as provided by the applicant in the application in Form-1 in his computer system, get the correctness of such entered details verified by the applicant, take his signature on the preview of the e-stamp certificate as proof of verification, download the e-stamp certificate, take out its print, sign with date and affix his seal at the bottom on the right side of the e-Stamp certificate and deliver the same to the applicant after taking their signature on the left side of the e-Stamp certificate.(2)The approved Intermediary who is issuing the e-Stamp certificate shall keep a daily account of issued e-Stamp certificate in a register (Form-4) to be maintained by them and take signature of purchaser or authorised person, as the case may be, on the relevant column of the Register.(3)The ink to be used in the e-stamp certificate printer must be non-washable permanent black.

## **24. Authorised official/person issuing the E-Stamp Certificate.**

- The approved intermediary shall ensure that the person who has been given the duty to issue E-Stamp Certificate is regular full time employee of their Agency or institution and having suitable credentials.

## **25. Specification of E-Stamp Certificate.**

(1)The signature and seal (showing name and designation of the Authorised Collection Centers and name and address of the branch of Approved Intermediary) shall be made in permanent black ink or such color decided by the Appointing Authority.(2)the E-Stamp Certificate shall be printed on 95 grams per square meter quality paper of the size 210 mm x 297 mm with a margin of 35 mm on the left and 15 mm on the right side of the page or such other appropriate margins as may be decided by the Appointing Authority.(3)The print of every E-Stamp Certificate shall be right, clear and distinct and shall not be overlapped.

## **26. Details of E-Stamp Certificate to be published on the website.**

- The details of the issued E-Stamp Certificate shall be made available on the E-Stamping Server maintained by the Central Record keeping Agency and shall be accessible to any person authorised by the Appointing Authority in this behalf including the Inspector General of Registration and Superintendent of Stamps, District Registrar and Sub-Registrar holding a valid user ID or password which shall be provided by the Central Record keeping Agency.

## **27. Payment of additional Stamp duty.**

- If for any reason, a person who has one E-Stamp Certificate of certain denomination issued for an instrument, has to pay an additional amount of Stamp duty on the same instrument, he may make an application in prescribed Form-2 alongwith payment of such amount of additional Stamp Duty to the Approved Intermediaries.

## **28. Issue of E-Stamp Certificate for additional Stamp Duty.**

(1) The Approved Intermediary/Authorised Collection Centers 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 25. (2) The Party to an instrument may, at his 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 same instrument.

## **29. Use of e-Stamp certificate (how to be written).**

(1) Every instrument 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 the same e-stamp certificate cannot be used for or applied to any other instrument. (2) No second instrument chargeable with the duty shall be written upon the e-Stamp certificate, upon which an instrument chargeable with duty has already been written. (3) Every instrument written in contravention of sub-rule (1) and sub-rule (2) shall be deemed to be unstamped and same shall be dealt with as per provisions of the Act.

## **30. The distinguished unique identification number of E-Stamp certificate to be written on the instrument.**

- A distinguished unique identification number of the E-Stamp Certificate shall be written at the top center of each of such attached pages of the instrument.

## **31. Registering Officer to verify the e-Stamp certificate.**

(1) The Registering Officer, after making the enquiry envisaged by The Registration Act, 1908 (No. 16 of 1908) and before proceeding to act under Section 52 of the said Act, will verify the details of the e-stamp certificate used in the instrument by entering its distinguishing unique identification



number and other details in his computer system by accessing the e-stamping website of the Central Record-keeping Agency by using the user code and pass word provided by the Central Record keeping Agency, and compare the details of the certificate with the details displayed on the computer system.(2)The Registering officer shall be responsible for non-disclosure of the password provided to him by the Central Record keeping Agency.

### **32. Registering officer to lock the e-stamp certificate.**

- The registering officer after verifying the details shall further proceed to register the instrument and by the use of his computer system shall compulsorily disable/lock the distinguishing unique identification number of the e-stamp certificate to prevent repeated use of such e-stamp certificate.

### **33. E-Stamp certificate to fulfill requirements of Section 13 of the Act.**

- An e-stamp certificate issued under these rules shall have the same effect as if the duty of an amount equal to the amount stated in the certificate has been paid in respect thereof and such payment has been indicated on such instrument, with which it is attached, by means of stamps in accordance with the requirements of Section 13 of the Act.

### **34. E-stamp certificate to be issued for use in every type of instrument.**

- The e-stamp certificate may be issued for use in every type of instrument to pay stamp duty, whether the registration of such instrument is compulsory or optional under Sections 17 and 18 respectively of the Registration Act. 1908 (No. 16 of 1908).

### **35. E-stamping to be localized.**

- The Approved Intermediary shall, as far as possible, issue e-stamp certificates with regard to only those instruments which are to be used or registered in the same district in which the issuing office/branch of the Approved Intermediary is located.Chapter-VII Refund and allowance of E-Stamp Duty

### **36. Procedure of refund of spoiled/unused/not required for use E-Stamp Certificate.**

(1)The Collection may, on an application with requisite details of e-Stamp Certificate alongwith Form-3 accompanied with the original 'spoiled or misused or not required for use e-stamp certificate' if he is satisfied as to the facts, make allowance for such e-stamp certificate according to the provisions of Sections 49 to 54 contained in Chapter V of the Act.(2)However, after ensuring that the requirements of the Sections of the Act are fulfilled and before proceeding to refund for e-stamp he shall send application referred to in sub-rule (1) along with the original e-stamp certificate in question to the same Approved Intermediary by whom the e-stamp certificate was issued, for the verification of its genuineness.

### **37. Authorised Vendor to certify the fact of verification.**

- The Approved Intermediary, after verifying from its e-stamping data base that the e-Stamp certificate in question was actually issued by him and that it has not yet been locked in the data base of e-stamp certificates, certify the fact of verification on the application as well as on the e-Stamp certificate itself under the sign and seal of its Authorised signatory.

### **38. Collector appointed under the Stamp Act to cancel and to act under Sections 53 and 54 of the Act.**

(1)After such verification, the Approved Intermediary will send the e-stamp certificate along with the application referred to in sub-rule (1) of rule 36 to the collector.(2)The Collector on receiving the verified e-stamp certificate will take necessary action as required by provisions of the Act.(3)the refund, if any, under these rules shall be made by the Collector as per provisions of the Act and the distinguished Unique Identification number shall be cancelled compulsorily in the e-Stamping system and a certificate to this effect should be endorsed on the original e-Stamp Certificate under his seal and signature with date.(4)The collector shall maintain a record of cancelled e-stamp certificates in his office.Chapter-VIII Inspection, Audit and Appraisal of the performance of the System

### **39. Inspection of the Approved Intermediaries prescribed in the Schedule of Inspection.**

(1)The Collector/any designated officer of the Department or any private or public sector technical cum audit expert/agency duly authorised by the Appointing Authority in this behalf, shall inspect, Approved Intermediaries located within its jurisdiction on any working day during working hours from time to time.(2)the Superintendent of Stamps may, however, at any time on receipt of a complaint or suo motu, direct any official of the department to inspect any branch or office of the Central Record Keeping Agency or Authorised Collection Center and to submit a report, besides the regular inspections mentioned in sub-rule (1).(3)The Accountant General of Chhattisgarh, Raipur may also make annual technical audit of the receipts and remittance made by the Central Record Keeping Agency.

### **40. Central Record Keeping Agency/Authorised Collection Centre bound to provide information.**

- During such inspection, the inspecting officer or the expert/ agency may require the officer-in-charge of the inspected branch/office to provide any information on soft and/or hard copy of any electronic or digital record related to the collection and remittance of stamp Duty relating to any time period and the concerned Central Record Keeping Agency or Authorised Collection Center shall be bound to provide such information on priority basis.

#### **41. Submission of Inspection report.**

- The inspecting officer shall submit his inspection report mentioning the omissions, violations, delays or irregularities, if any, and shall give suggestions and recommendations to the Superintendent of Stamps, Raipur, Chhattisgarh.

#### **42. Appointing Authority to take appropriate action.**

- The Superintendent of Stamps/Appointing Authority may, after giving a reasonable opportunity of being heard to the Central Record Keeping Agency or the Authorised Collection Center, take any appropriate action as it deems fit on the basis of the inspection/technical audit report and the recommendations of the Appointing Authority. Chapter-IX Penalty for omissions and violations

#### **43. Penalty for delay in remittance to Government Account.**

- In case the Central Record Keeping Agency fails to remit the amount of collected Stamp Duty within the period as stipulated in rule 20 then it shall be liable 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 a day will be treated as one day for the purpose of such calculation. The interest shall be calculated from the date of payment due till the actual receipts of the amount by the State Treasury.

#### **44. Dispute regarding delay in remittance.**

(1) In case of any dispute regarding the reason of delay in remitting the stamp duty and the consequent liability to pay interest under rule 43, the Central Record keeping Agency shall be given a reasonable opportunity of being heard on the point of reasons of delay. (2) If the Appointing Authority is satisfied that the delay in remittance was caused due to reason(s) beyond the control of the Central Record Keeping Agency (such as Act of God, Act of Civil or Military Authorities, fire, epidemics, war, terrorist acts, riots, earthquakes, storms, typhoon, floods, etc.), he may waive off the interest stipulated in rule 43 either completely or partially. (3) Any decision of the Appointing Authority under sub-rule (2) shall be final and binding. (4) The place of resolving such dispute shall be Raipur, Chhattisgarh.

#### **45. Central Record Keeping Agency responsible to compensate the Government and penalty for loss.**

(1) If any act, omission, irregularity or violation on the part of the Central Record keeping Agency or any of its Authorised Collection Centers has resulted in loss of revenue to the Government, the Central Record keeping Agency shall be responsible to compensate such amount of loss of revenue along with an interest calculated @ 18% per annum and a penalty of an amount not exceeding two times the amount of loss of revenue to the Government. (2) The Central Record keeping Agency shall, however, be given an opportunity of being heard before taking decision under sub-rule (1).

#### **46. Amount due and the penalty recoverable as arrears of land revenue.**

- In case, the Central Record Keeping Agency refuses to pay the amount due to the Government and the penalty imposed by the Appointing Authority under rules 43 or 45 then it shall be liable to be recovered as arrears of land revenue.

#### **47. Government not liable for any loss or damage to the Central Record Keeping Agency or its Authorised Collection Centers.**

- The Government or the Appointing Authority or any officer of the department shall not be responsible for any loss or damage caused to the Central Record keeping Agency or any of its Authorised Collection Centres on account of misuse or mishandling of the hardware and software including any act or omission on his part or of any third party and any defect in or malfunctioning of the network or for any damage caused to them by whatever reason. Chapter-X Arbitration

#### **48. Arbitration.**

- All disputes and differences between the parties to the Agreement shall as far as possible be settled amicably failing which all disputes shall be referred to a mutually agreed arbitrator as per the provisions of the Arbitration and Conciliation Act, 1996 (No. 26 of 1996).

#### **49. Venue of Arbitration.**

- The venue of arbitration shall be at Raipur. Chapter-XI Public Grievance Redressal System

#### **50. Grievance Redressal Officers.**

(1) The Superintendent of Stamps Chhattisgarh, Raipur shall designate a DIG, DR or any other officer of the department to be called as "Grievance Redressal Officers" to look and enquire into the complaints received against the misconduct or irregularities of the Central Record Keeping Agency or its Authorised Collection Centers or any other official related with the implementation of the e-Stamping system. (2) The Grievance Redressal Officers shall be allocated in specified districts for entertaining the complaints received under sub-rule (1).

#### **51. Complaint to Grievance Redressal Officer.**

- Any Stamp Duty payer, who has a grievance in relation to the services of the Central Record Keeping Agency or any of its Authorised Collection Center or any other official related with the implementation of these rules, may make a complaint to the concerned Grievance Redressal Officer.

## **52. Opportunity of hearing by Enquiry Officer.**

- The Grievance Redressal Officer on receiving the complaint will immediately conduct a fair enquiry with regard to such complaint 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.

## **53. Appropriate Authority to take action on the enquiry reports.**

- On the basis of the enquiry report, the Appointing Authority shall take appropriate action under these rules against the Central Record keeping Agency or will make suitable recommendation to the employer of the concerned official of the department for taking action under relevant service rules, as the case may be.

## **54. Central Record Keeping Agency to furnish Management Information System and Decision Support System reports to the Department.**

(1) The Central Record keeping Agency shall provide login ID to the Superintendent of Stamps and to any or all such other officers as it may direct in this regard, for online access to the required information reports in the e-Stamp Duty system. (2) The Central Record keeping Agency shall be responsible to furnish the following information reports, to the Superintendent of Stamps and to any or all such other officers as directed, namely :- (i) Audit trail report. - Tracking of all system based actions performed by users of collecting branches/offices of the Central Record Keeping Agency and the Authorised Collection Centres pertaining to any specified day or period. (ii) Government payable reports. - Authorised Collection Center-wise (including collecting branches of the Central Record keeping Agency) total collection report of any specified day or period; (iii) Additional Stamp duty certificate reports. - For all or any of the collecting branches/offices of the Central Record keeping Agency and Authorised Collection Centers pertaining to any specified day or period; (iv) Locked e-stamp certificate report. - Relating to all or any of the Registering Officers pertaining to any specified day or period. (v) Remittance reports. - A center-wise daily/weekly, fortnightly, monthly detail of the remittances made by the Central Record keeping Agency into the Government account pertaining to any specified day or period; (vi) Report of cancelled e-stamp certificates. - Report pertaining to any specified day or period relating to any particular or all the collector of Stamps; (vii) Certificate Generation Report. - Reports of e-stamp certificates generated for any/all collection branches/offices of the Central Record keeping Agency and the Authorised Collection Centers pertaining to any specified day or period; (viii) Yearly Stamp Duty Collection Report. - Yearly report of stamp duty collected by any/all of the collecting branches/offices of the Central Record keeping Agency and the Authorised Collection Centers; (ix) Stamp Duty Type Collection Report. - Showing category of instrument-wise monthly stamp duty collection of any calendar year for any/all collecting branches/offices of the Central Record keeping Agency and the Authorised Collection Centers; (x) Stamp Duty-report by account. - Stamp Duty monthly collection report of any calendar year for any/all of the collecting branches/offices of the Central Record keeping Agency and the Authorised Collection Centers; and (xi) Any other report or information as may be required

by the Superintendent of Stamps from time to time. Chapter-XIII Role of Treasury Department

## 55. Treasury to verify daily remittances.

- The treasury officer will verify from the account scroll received from the Government Business Branch of the authorised Bank the details of the daily remittances of Stamp Duty made by the Central Record keeping Agency into the Government account referred to in rule 20, and will send a verified hard copy of the details of daily remittances to the Superintendent of Stamps. Chapter-XIV Delegation of Powers

## 56. Appointing Authority may delegate all or any of its powers.

- The Appointing Authority may by making an order in writing delegate all or any of their powers and/or functions to any officer(s) of the Department.

## 57. Power to amend the rules.

- The Government may amend these rules by notification in the Official Gazette.

## 58. Savings and Repeals.

- In case of any contradiction between these rules and any rules of Indian Stamp Rules, 1942 then these rules shall prevail. Chapter-XV Issue of Guidelines

## 59. Issue Guidelines.

- The Appointing Authority shall issue necessary guideline/ executive orders for the proper implementation of the e-Stamping System and these rules, wherever required. Form-1 [See Rule 21] E-Stamping Application form (Please fill the application form in capital letters)

Application Date	...../.....20.....	<input type="checkbox"/> Tick any one	Registrable	Other
Document Description (Article)				
Consideration Amount Rs.		Stamp Duty Rs	Amount	.....
Property Description (not exceeding 100 characters)				
Details of First Party				
Name				
Address				



Stamp Duty Amount Rs. Type of Payment CashChequeDDPay OrderNEFTRTGSAccount to Account Transfer

Cheque/DD/Pay-order/NEFT/RTGS/Account No. Date : / /20

Bank Name : ..... Branch Name :

Counter Signature with Seal:

Form-2[See Rule 27]Requisition For Additional Stamp Duty

Base Certificate no. IN

Stamp Duty Amount Rs. Application Date ...../...../20.....

Stamp duty Payment Details (Name not exceeding 50 characters)

Stamp Duty Purchased by :

.....

Stamp Duty paid by (☐Tick) 1st party2nd party Type of Payment CashChequeDDPay OrderNEFTRTGSAccount to Account Transfer

Cheque/DD/Pay-order/NEFT/RTGS/Account Details Cash Deposit Rs Branch Name Cheque/DD/PO/ UTR/REF/Account Denomination No.

1000 x

500 x

100 x

50 x

20 x

10 x

5 x

2 x

1x

Rupees (in Words):

Total:-

1.

Please submit the duly filled and signed form along with stamp duty amount at the e-stamping counter.

2.

Stamp duty amount should be rounded off to the nearest rupee.

3.

The correctness of Article type and Stamp Duty amount should be confirmed from registration offices.

4.

Once the e-stamp is generated no modification/changes are possible so carefully



check the preview of the e-stamp and only then sign the preview.

5. Once the e-stamp has been generated, payment cannot be cancelled or refunded by SHCIL.

6. As per rules for refund of e-Stamp amount you need to get in touch with the competent authority at the Registration office appointed by the State Government.

7. Refund/Cancellation charges are applicable as levied by the State Government.

I have read and understood the above instructions and the information given by me in this form is true to the best of my knowledge and belief.

Name of the Party/Representative : Signature:

(For Office use only)

I verify that the application form is in order

To be filled by USER To be filled by SUPERVISOR

SUBIN

Additional Certificate Number IN

Signature

Signature

Stamp Certificate received by Name : Signature

Receipt

Base Certificate no. IN

Stamp Duty Purchased by	.....	Stamp Duty paid by ( <input type="checkbox"/> Tick)	1st party 2nd party
Stamp Duty Amount	Rs.	Type of Payment	Cash Cheque DD Pay Order NEFT RTGS Account to Account Transfer
Cheque/DD/Pay-order/NEFT/RTGS/Account No.		Date : /	
Bank Name :	.....	Branch Name :	

Counter Signature with Seal:

Form-3[See Rule 36]Details of the E-Stamp Certificate to be mentioned in the application presented for Refund

Authorised Collection Centre Name -

Authorised Collection Centre Id. -

