Chapter IV - Instruments Not Duly Stamped

Mapped: S.33, S.34, S.35, S.36, S.37, S.38, S.39, S.40, S.41, S.42, S.43, S.44, S.45, S.46, S.47, S.48

Two-minute rule

Control examination, impounding, deficit payment, penalty, endorsement, evidence use, recovery and prosecution consequences.

Decision sequence

1. Instrument substance and linked documents. 2. State/UT and execution/place/property. 3. Article, value, rate, surcharge and concession. 4. Adjudication/payment mode. 5. Execution/cancellation/registration. 6. Cure/refund/remedy.

Practical scenario

An insufficiently stamped agreement is produced in litigation or arbitration. The original, forum power, impounding route, deficit, penalty, endorsement and subsequent admissibility must be handled without destroying limitation or evidence strategy.

Evidence pack

Act/Schedule/Gazette; State amendments; value working; authority; final instrument; certificate verification; registration; accounting; deficit/refund/appeal chronology.

Red flags

Wrong State; outdated online rate; document splitting; hidden consideration; invalid e-stamp; execution before stamping; uncancelled adhesive; missing adjudication; assumed exemption; missing original.

Legal-use note

Verify current signed Gazette, State rate schedule, market-value rule and authorised payment method.