

Chapter V - Allowances for Stamps

Mapped: S.49, S.50, S.51, S.52, S.53, S.54, S.54A, S.54B, S.55

Two-minute rule

Claim time-bound allowance or refund for spoiled, misused, obsolete or unused stamps with original evidence and State procedure.

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 e-stamp was purchased for a transaction that was cancelled before execution, while another certificate was partially used. Eligibility, original evidence, cancellation status and application deadline differ.

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Wrong State; outdated online rate; document splitting; hidden consideration; invalid e-stamp; execution before stamping; uncanceled adhesive; missing adjudication; assumed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

Legal-use note

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