

Schedule I Articles 23-26 - Conveyance, Copies, Counterparts and Customs Bonds

Mapped: Art.23, Art.24, Art.25, Art.26

Two-minute rule

Classify each instrument by legal substance, State schedule, exemptions, market value and composite-document rules before quoting duty.

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

A property transaction combines an agreement, possession, development rights, power of attorney and later conveyance. Each embedded right, State market value and available set-off must be analysed before execution.

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Wrong State; outdated online rate; document splitting; hidden consideration; invalid e-stamp; execution before stamping; uncanceled adhesive; missing adjudication; assumed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