

Section 9 Remission, Reduction and Composition Framework

Mapped: Implementation/source-control module

Two-minute rule

Require exact current Gazette notification, eligible instrument, class, period, conditions and authority before applying any remission or composition.

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

The transaction team uses an online rate table without checking the underlying State Act, amendment, Gazette, surcharge and portal validity. The source pack must identify the legal instrument and effective date.

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Wrong State; outdated online rate; document splitting; hidden consideration; invalid e-stamp; execution before stamping; uncanceled adhesive; missing adjudication; assumed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