

State Stamp Acts, Amendments and Schedule Architecture

Mapped: Implementation/source-control module

Two-minute rule

Map independent State stamp statutes, local amendments to the Central Act, State schedules, market-value rules and surcharge/cess overlays.

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Wrong State; outdated online rate; document splitting; hidden consideration; invalid e-stamp; execution before stamping; uncanceled adhesive; missing adjudication; assumed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