

Deficit Duty, Penalty, Recovery and Prosecution Master

Mapped: Implementation/source-control module

Two-minute rule

Separate revenue recovery, civil allocation, contractual indemnity, offence exposure and voluntary cure.

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Wrong State; outdated online rate; document splitting; hidden consideration; invalid e-stamp; execution before stamping; uncanceled adhesive; missing adjudication; assumed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