

Refund, Spoiled, Misused and Unused Stamp Master

Mapped: Implementation/source-control module

Two-minute rule

Preserve original certificates, execution status, cancellation proof, time limits and State refund forms.

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Wrong State; outdated online rate; document splitting; hidden consideration; invalid e-stamp; execution before stamping; uncanceled adhesive; missing adjudication; assumed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