

Chapter II-B - Stamps and Mode of Use

Select lawful stamp/e-stamp/franking mode, cancel adhesive stamps and preserve denoting and certificate evidence.

Chapter in 2 Minutes

Classify the instrument and controlling State/UT first. Duty follows legal substance, statutory value, current Schedule, amendments and authorised payment method. Preserve a transaction-date source and evidence pack.

Controlled provision map

Provision	Subject	Status
S. 10	Duties how to be paid	CENTRAL ARCHITECTURE - STATE OVERLAY REQUIRED
S. 11	Use of adhesive stamps	CENTRAL ARCHITECTURE - STATE OVERLAY REQUIRED
S. 12	Cancellation of adhesive stamps	CENTRAL ARCHITECTURE - STATE OVERLAY REQUIRED
S. 13	Instruments stamped with impressed stamps how to be written	CENTRAL ARCHITECTURE - STATE OVERLAY REQUIRED
S. 14	Only one instrument to be on same stamps	CENTRAL ARCHITECTURE - STATE OVERLAY REQUIRED
S. 15	Instrument written contrary to section 13 or 14 deemed unstamped	CENTRAL ARCHITECTURE - STATE OVERLAY REQUIRED
S. 16	Denoting duty	CENTRAL ARCHITECTURE - STATE OVERLAY REQUIRED

Implementation and example

A transaction is ready to sign before the instrument class, State schedule, value, execution location and payment mode are confirmed. Stamp analysis must be completed as a legal closing condition.

Core controls

1. Classify instrument, State and transaction. 2. Verify rate, market value, exemption and linked documents. 3. Approve duty calculation and lawful payment. 4. Execute and preserve certificate. 5. Manage adjudication, cure, refund and limitation.

Evidence checklist

Official source pack; classification memo; value working; authority; final instrument; e-stamp/franking proof; registration/filing; impounding/refund/appeal record; tax and accounting reconciliation.

Legal-use note

Exact State rate and procedure are not uniform. Verify signed Gazette and transaction-date law.