

Chapter II-C - Time of Stamping

Determine execution location, first receipt in India and the statutory window for instruments executed abroad.

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. 17	Instrument executed in India	CENTRAL ARCHITECTURE - STATE OVERLAY REQUIRED
S. 18	Instruments other than bills and notes executed out of India	CENTRAL ARCHITECTURE - STATE OVERLAY REQUIRED
S. 19	Bills and notes drawn out of India	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.