# Chapter II-E - Duty Payer and Receipts

Allocate statutory and contractual duty responsibility and retain mandatory receipt evidence without confusing payment allocation with tax incidence.

## 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. 29 | Duties by whom payable | CENTRAL ARCHITECTURE - STATE OVERLAY REQUIRED |
| S. 30 | Obligation to give receipt in certain cases | 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.