

Chapter III - Adjudication as to Stamps

Use pre-execution or pre-reliance adjudication where classification, rate, exemption or market value is uncertain.

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. 31	Adjudication as to proper stamp	CENTRAL ARCHITECTURE - STATE OVERLAY REQUIRED
S. 32	Certificate by Collector	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.