Chapter VI - Reference and Revision

Escalate stamp questions through controlling revenue authorities, references and revision while preserving jurisdiction and limitation.

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. 56	Control of and statement of case to Chief Controlling Revenue-authority	CENTRAL ARCHITECTURE - STATE OVERLAY REQUIRED
S. 57	Statement of case by Chief Controlling Revenue-authority to High Court	CENTRAL ARCHITECTURE - STATE OVERLAY REQUIRED
S. 58	Power of High Court to call for further particulars	CENTRAL ARCHITECTURE - STATE OVERLAY REQUIRED
S. 59	Procedure in disposing of case stated	CENTRAL ARCHITECTURE - STATE OVERLAY REQUIRED
S. 60	Statement of case by other Courts to High Court	CENTRAL ARCHITECTURE - STATE OVERLAY REQUIRED
S. 61	Revision of certain decisions of Courts regarding sufficiency of stamps	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.