Chapter VII - Criminal Offences and Procedure

Separate civil deficit and penalty exposure from prosecution, evasion, false dating, unauthorised stamp sale and securities collection defaults.

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. 62	Penalty for executing, etc., instrument not duly stamped	CENTRAL ARCHITECTURE - STATE OVERLAY REQUIRED
S. 62A	Penalty for failure to comply with section 9A	CENTRAL SECURITIES REGIME
S. 63	Penalty for failure to cancel adhesive stamp	CENTRAL ARCHITECTURE - STATE OVERLAY REQUIRED
S. 64	Penalty for omission to comply with section 27	CENTRAL ARCHITECTURE - STATE OVERLAY REQUIRED
S. 65	Penalty for refusal to give receipt and devices to evade duty	CENTRAL ARCHITECTURE - STATE OVERLAY REQUIRED
S. 66	Penalty for not making out policy or making one not duly stamped	CENTRAL ARCHITECTURE - STATE OVERLAY REQUIRED
S. 67	Penalty for not drawing full number of bills or marine policies in sets	CENTRAL ARCHITECTURE - STATE OVERLAY REQUIRED
S. 68	Penalty for post-dating bills and other devices to defraud revenue	CENTRAL ARCHITECTURE - STATE OVERLAY REQUIRED
S. 69	Penalty for breach of rules relating to sale of stamps and unauthorised sale	CENTRAL ARCHITECTURE - STATE OVERLAY REQUIRED
S. 70	Institution and conduct of prosecutions	CENTRAL ARCHITECTURE - STATE OVERLAY REQUIRED
S. 71	Jurisdiction of Magistrates	CENTRAL ARCHITECTURE - STATE OVERLAY REQUIRED
S. 72	Place of trial	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.