Chapter VIII - Supplemental Provisions

Map inspection, central and State rule-making, directions, delegation, court-fee savings and publication controls.

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. 73	Books, etc., to be open to inspection	CENTRAL ARCHITECTURE - STATE OVERLAY REQUIRED
S. 73A	Power of Central Government to make rules	CENTRAL SECURITIES REGIME
S. 73B	Power to issue directions and authorise instructions	CENTRAL SECURITIES REGIME
S. 74	Powers to make rules relating to sale of stamps	CENTRAL ARCHITECTURE - STATE OVERLAY REQUIRED
S. 75	Powers to make rules generally to carry out Act	CENTRAL ARCHITECTURE - STATE OVERLAY REQUIRED
S. 76	Publication of rules	CENTRAL ARCHITECTURE - STATE OVERLAY REQUIRED
S. 76A	Delegation of certain powers	CENTRAL ARCHITECTURE - STATE OVERLAY REQUIRED
S. 77	Saving as to court-fees	CENTRAL ARCHITECTURE - STATE OVERLAY REQUIRED
S. 77A	Saving as to certain stamps	CENTRAL ARCHITECTURE - STATE OVERLAY REQUIRED
S. 78	Act to be translated and sold cheaply	CENTRAL ARCHITECTURE - STATE OVERLAY REQUIRED
S. 79	Repealed	REPEALED / HISTORICAL

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.