# Deficit Duty, Penalty, Recovery and Prosecution Master

Separate revenue recovery, civil allocation, contractual indemnity, offence exposure and voluntary cure.

## 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 |
|---|---|---|
| Module | Deficit Duty, Penalty, Recovery and Prosecution Master | Current source verification |

## Implementation and example

An insufficiently stamped agreement is produced in litigation or arbitration. The original, forum power, impounding route, deficit, penalty, endorsement and subsequent admissibility must be handled without destroying limitation or evidence strategy.

## 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.