

Development Agreement, JDA and Power-of-Attorney Master

Separate development rights, possession, agency, consideration, revenue share and conveyance effects across multiple instruments.

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	Development Agreement, JDA and Power-of-Attorney Master	Current source verification

Implementation and example

A property transaction combines an agreement, possession, development rights, power of attorney and later conveyance. Each embedded right, State market value and available set-off must be analysed before execution.

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.