Refund, Spoiled, Misused and Unused Stamp Master

Preserve original certificates, execution status, cancellation proof, time limits and State refund forms.

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	Refund, Spoiled, Misused and Unused Stamp Master	Current source verification

Implementation and example

An e-stamp was purchased for a transaction that was cancelled before execution, while another certificate was partially used. Eligibility, original evidence, cancellation status and application deadline differ.

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.