Schedule I Articles 23-26 - Conveyance, Copies, Counterparts and Customs Bonds

Classify each instrument by legal substance, State schedule, exemptions, market value and composite-document rules before quoting duty.

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
Art. 23	Conveyance	State rate/source required
Art. 24	Copy or extract	State rate/source required
Art. 25	Counterpart or duplicate	State rate/source required
Art. 26	Customs-bond	State rate/source required

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.