

Stamp Duty and Registration — State Interface

State-specific stamp duty, agreement execution, conversion/property instruments and registration risk controls.

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Source status: This publication maps the current consolidated Act structure and the identified central instruments. The official India Code/Gazette and current MCA form prevail. Exact offline statutory text is not represented as fully certified until the source-hash ledger marks the relevant Act/Rule text “local exact verified”.
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Finin2min Summary — Chapter in 2 Minutes

- State-specific stamp duty, agreement execution, conversion/property instruments and registration risk controls.
- Treat the master as a controlled legal register with source and review dates.
- Separate central law, State law, portal practice and contractual allocation.
- Assign owners, escalation and evidence retention.
- Revalidate against Gazette/MCA/India Code before live deployment.

Section-by-section provision map

Provision	Subject	Legal effect / rule	Implementation	Evidence
Trigger	Transaction, event, default or periodic due date	Identify exact law and facts	Create owner and legal gate	Intake record
Authority	Partner/ designated partner/ Registrar/	Test competence and conflicts	Record approval/ signature	Resolution/ consent/order

Provision	Subject	Legal effect / rule	Implementation	Evidence
Instrument	Tribunal/other authority			
	Agreement/form/notice/order/payment evidence	Use current version and State law	Execute, stamp, register and file as applicable	Original and acknowledgement
Performance	Milestones/delivery/payment/filing	Track evidence and exceptions	Maker-checker and escalation	Completion dossier
Dispute	Breach/remedy/forum/limitation	Preserve and mitigate	Issue notice and forum memo	Legal hold and matter file

Finin2min clause-by-clause decode

Trigger

Identify the precise transaction/event and applicable central, State, tax and contractual rules.

Authority

Verify who may decide, execute, certify, file and receive notices.

Execution

Use the current instrument, stamp/registration treatment, delivery method and effective date.

Closure

Verify portal/public records, money/asset movement, stakeholder notices and retained evidence.

Finin2min implementation explanation

Convert the master into an assigned workflow with named owners, source dates, legal gates, evidence standards and maintenance frequency.

Practical examples and calculations

Example A: Practical control

A team proceeds from commercial approval without checking the agreement, prescribed form or State stamp. The correct sequence is legal classification, authority, instrument, filing, evidence and post-closing verification.

Calculation/control: Exposure and timing must be computed from the actual statutory trigger, days of delay, prescribed caps, consideration/contribution, tax base and State duty schedule; retain the calculation sheet and source date.

Practical transaction application

Use the master as a mandatory intake and closing checklist, not as background reading.

Authority, consent and execution controls

Evidence the competent decision-maker, delegated authority, conflicts, signatory identity and professional certification.

Stamp duty and registration alerts

Perform State-specific instrument classification before execution, filing or registration.

Evidence and document-retention checklist

- Current statutory source and amendment log
- Stamped LLP agreement and every amendment
- Partner/designated-partner consent and KYC
- Authority/reserved-matters matrix
- Signed forms and attachments
- SRN, challan and acknowledgement
- Books, bank and tax/GST reconciliation
- Contracts, invoices, delivery and acceptance
- Notices and proof of service
- Valuation/title/security documents
- Legal opinions, orders and appeal records
- Exception, correction and mitigation log

Preserve source instruments, legal research, signed approvals, filings, financial records, notices, delivery proof and final orders.

Performance, delivery and payment controls

Set measurable owners, milestones, maker-checker controls and exception escalation.

Breach, loss, mitigation and remedy framework

Contain loss, preserve evidence, correct public records, assess remedies/penalties and document mitigation.

Limitation and forum controls

Create a matter-specific limitation and forum note at the first notice of dispute or default.

Arbitration and mediation interface

Separate contractual ADR from non-derogable statutory jurisdiction and public-law remedies.

Company, partnership, GST and tax overlays

Apply corporate, partnership, contract, stamp, registration, tax, GST, FEMA, IBC, employment, DPDP and sector-law overlays.

State deployment matrix

Provision	Subject	Legal effect / rule	Implementation	Evidence
Delhi	LLP agreement; contribution/ property; admission/ retirement; assignment/ security; conversion	Confirm current State schedule, basis, cap, e-stamp/ franking and adjudication	Check compulsory/ optional registration and local practice	State source, duty worksheet, certificate/ registration proof
	LLP agreement; contribution/	Confirm current State	Check compulsory/ optional	State source, duty
Maharashtra				

Provision	Subject	Legal effect / rule	Implementation	Evidence
Karnataka	property; admission/ retirement; assignment/ security; conversion	schedule, basis, cap, e-stamp/ franking and adjudication	registration and local practice	worksheet, certificate/ registration proof
	LLP agreement; contribution/ property; admission/ retirement; assignment/ security; conversion	Confirm current State schedule, basis, cap, e-stamp/ franking and adjudication	Check compulsory/ optional registration and local practice	State source, duty worksheet, certificate/ registration proof
Tamil Nadu	LLP agreement; contribution/ property; admission/ retirement; assignment/ security; conversion	Confirm current State schedule, basis, cap, e-stamp/ franking and adjudication	Check compulsory/ optional registration and local practice	State source, duty worksheet, certificate/ registration proof
	LLP agreement; contribution/ property; admission/ retirement; assignment/ security; conversion	Confirm current State schedule, basis, cap, e-stamp/ franking and adjudication	Check compulsory/ optional registration and local practice	State source, duty worksheet, certificate/ registration proof
Telangana	LLP agreement; contribution/ property; admission/ retirement; assignment/ security; conversion	Confirm current State schedule, basis, cap, e-stamp/ franking and adjudication	Check compulsory/ optional registration and local practice	State source, duty worksheet, certificate/ registration proof
	LLP agreement; contribution/ property; admission/ retirement; assignment/ security; conversion	Confirm current State schedule, basis, cap, e-stamp/ franking and adjudication	Check compulsory/ optional registration and local practice	State source, duty worksheet, certificate/ registration proof
Gujarat	LLP agreement; contribution/ property; admission/ retirement; assignment/ security; conversion	Confirm current State schedule, basis, cap, e-stamp/ franking and adjudication	Check compulsory/ optional registration and local practice	State source, duty worksheet, certificate/ registration proof
	LLP agreement; contribution/ property; admission/ retirement; assignment/ security; conversion	Confirm current State schedule, basis, cap, e-stamp/ franking and adjudication	Check compulsory/ optional registration and local practice	State source, duty worksheet, certificate/ registration proof
Uttar Pradesh	LLP agreement; contribution/ property; admission/ retirement; assignment/ security; conversion	Confirm current State schedule, basis, cap, e-stamp/ franking and adjudication	Check compulsory/ optional registration and local practice	State source, duty worksheet, certificate/ registration proof
	LLP agreement; contribution/ property; admission/ retirement; assignment/ security; conversion	Confirm current State schedule, basis, cap, e-stamp/ franking and adjudication	Check compulsory/ optional registration and local practice	State source, duty worksheet, certificate/ registration proof

Provision	Subject	Legal effect / rule	Implementation	Evidence
West Bengal	admission/ retirement; assignment/ security; conversion	cap, e-stamp/ franking and adjudication	registration and local practice	certificate/ registration proof
	LLP agreement; contribution/ property; admission/ retirement; assignment/ security; conversion	Confirm current State schedule, basis, cap, e-stamp/ franking and adjudication	Check compulsory/ optional registration and local practice	State source, duty worksheet, certificate/ registration proof
Rajasthan	admission/ retirement; assignment/ security; conversion	cap, e-stamp/ franking and adjudication	registration and local practice	certificate/ registration proof
	LLP agreement; contribution/ property; admission/ retirement; assignment/ security; conversion	Confirm current State schedule, basis, cap, e-stamp/ franking and adjudication	Check compulsory/ optional registration and local practice	State source, duty worksheet, certificate/ registration proof
Haryana	admission/ retirement; assignment/ security; conversion	cap, e-stamp/ franking and adjudication	registration and local practice	certificate/ registration proof
	LLP agreement; contribution/ property; admission/ retirement; assignment/ security; conversion	Confirm current State schedule, basis, cap, e-stamp/ franking and adjudication	Check compulsory/ optional registration and local practice	State source, duty worksheet, certificate/ registration proof
Madhya Pradesh	admission/ retirement; assignment/ security; conversion	cap, e-stamp/ franking and adjudication	registration and local practice	certificate/ registration proof
	LLP agreement; contribution/ property; admission/ retirement; assignment/ security; conversion	Confirm current State schedule, basis, cap, e-stamp/ franking and adjudication	Check compulsory/ optional registration and local practice	State source, duty worksheet, certificate/ registration proof
Kerala	admission/ retirement; assignment/ security; conversion	cap, e-stamp/ franking and adjudication	registration and local practice	certificate/ registration proof
	LLP agreement; contribution/ property; admission/ retirement; assignment/ security; conversion	Confirm current State schedule, basis, cap, e-stamp/ franking and adjudication	Check compulsory/ optional registration and local practice	State source, duty worksheet, certificate/ registration proof

Provision	Subject	Legal effect / rule	Implementation	Evidence
Other States/ UTs	retirement; assignment/ security; conversion	franking and adjudication		registration proof
	LLP agreement; contribution/ property; admission/ retirement; assignment/ security; conversion	Confirm current State schedule, basis, cap, e-stamp/ franking and adjudication	Check compulsory/ optional registration and local practice	State source, duty worksheet, certificate/ registration proof

Finin2min Q&A

What is the first control before acting?

Identify the exact current Act section, amended Rule/form, LLP agreement clause, authority and State-law instrument requirement.

Can additional fee cure the entire default?

No. It may permit delayed filing, but substantive contravention, false statement, civil penalty, criminal exposure or transaction defects require separate analysis.

Does MCA acceptance prove legal validity?

No. Acceptance is important evidence, but it does not automatically cure authority, stamping, registration, tax, fraud or inaccurate disclosure.

Can the LLP agreement override the Act?

It can structure inter se rights where the Act permits, but cannot override mandatory statutory duties, public filings or regulatory powers.

What should be retained?

Keep signed source documents, approvals, filings and receipts, accounting/tax trail, notices, delivery evidence and the legal source/version relied on.

Can every dispute be arbitrated?

No. Contractual partner/LLP disputes may be arbitrable, while Registrar, adjudication, criminal, Special Court and Tribunal powers remain statutory.

Chapter-specific decision flowchart

Decision flowchart for Stamp Duty and Registration — State Interface

[← LLP Forms, Filing and Evidence MasterIncome-tax, GST, FEMA, IBC and Companies Act Overlays →](#)

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