

Stamp Duty, Market Value, Registration Fee and Payment Master - One-page Cheat Sheet

2-minute summary: Reconcile State stamp classification, market value, surcharge, registration fee, e-payment, adjudication, impounding and exemptions.

Provision map

Implementation/source-control module

Workflow

1. Classify document and rights. 2. Capture State sources. 3. Verify title/authority/stamp. 4. Compute time, fee and office. 5. Present and admit. 6. Reconcile certificate/copy and remedies.

Red flags

Wrong instrument label; stale State rule/fee; incorrect office; late presentation; invalid POA; missing maker; denial of execution; insufficient stamp; missing annexure; portal copy mismatch; unrecorded refusal.

Evidence file

Act and State sources; title/property; authority; final instrument; stamp/fee; identity; witnesses; portal and office receipts; endorsements; certificate; registered copy; searches; refusal/remedy chronology.

Practical scenario

The stated consideration is below the State guideline value and the instrument combines conveyance, development and power-of-attorney clauses. Classification, market value, stamp, registration fee and adjudication must be separated.

Key calculations

Stamp duty	Apply State article, market value, concessions, surcharge and set-off.
Registration fee	Apply current State fee table, cap, extra services and exemption.
Closing balance	Reconcile consideration, TDS, GST, stamp, fee, retention and charges.

Remedy and forum

Preserve presentation/delay, Registrar and section 77 clocks. Separate administrative registration remedy from title, specific relief, cancellation, injunction, damages, criminal and writ strategy.

Source warning

State amendments, section 69 Rules, fee tables, office jurisdiction, valuation and online workflows vary. Verify transaction-date official sources.