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The Maharashtra E-payment of Stamp Duty and Refund Rules, 2013

REVENUE AND FOREST DEPARTMENT
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Notification No. Mudrank-20.12/30/C.R. 18/M-1, dated 24th July, 2013

In exercise of the powers conferred by sub-clause (g) of clause (2) and proviso to clause (3) of section 69 of the Maharashtra Stamp Act (LX of 1958), the Government of Maharashtra being satisfied that, circumstances exist to take immediate action and to dispense with the condition of previous publication of these rules, hereby prescribes following rules for payment of stamp duty and refund thereof, by e-payment,

1. Short Title

These rules, may be called The Maharashtra e-Payment of Stamp Duty And Refund Rules, 2013.

2. Definitions

(I) In these rules, unless the context otherwise requires,—

- a. "Act" means The Maharashtra Stamp Act, (LX of 1958);
- b. "Additional Controller of Stamps" means and includes the officer in-charge of the General Stamp Office, Mumbai and any other officer who has been assigned the work of officer in Charge of the General Stamp Office, Mumbai;
- c. "authorised participating bank" means the participatory bank appointed by the Chief Controlling Revenue Authority for the purpose of payment of stamp duty, registration fee and other charges into the virtual treasury and to issue a simple receipt or e-SBTR for the same;
- d. "Chief Controlling Revenue Authority" means an officer appointed by the Government under clause (dd) of section 2 of the Act;
- e. "CIN" means the "Challan Identification Number" issued by the authorised participating banks on receipt of payment from the customer;
- f. "Collector" means an officer appointed under clause (f) of the section 2 of the Act;
- g. "Deputy Controller of Stamps" means an officer appointed under clause (ga) of section 2 of the Act;

- h. e-SBTR means an electronic-Secured Bank and Treasury Receipt (e-SBTR), issued by the Officer of the authorised participating bank, on special Government stationery; on payment of Stamp Duty in Virtual Treasury;
- i. "Government Receipt Accounting System (GRAS)" means a system used by the Virtual Treasury for receiving and accounting of Government Revenue;
- j. "GRN" means a 'Government Reference Number' generated through the system of Virtual Treasury in receipt of Payment;
- k. "Participating Banks" means banks appointed by the Finance Department, Government of Maharashtra, for providing facility and services of making Government Payment into the Virtual Treasury;
- l. "Receipt of e-Payment" means an e-challan consisting of 'Government Reference Number (GRN) and ₹Challan Identification Number (CIN)' disclosing payment of Stamp Duty in Virtual Treasury, in the name of one of the parties to the instrument in the forms specified in this behalf;
- m. "Registering officer" means an officer appointed under section 5 of the Registration Act, 1908;
- n. "Section" means section of the Act;
- o. "Simple Receipt" means a Receipt printed on any plain paper by authorised participating bank or the party to the instrument, on payment of Stamp Duty, registration fees and other charges in Virtual Treasury;
- p. "Stamp Duty payer" means any person paying stamp duty, for an instrument, to which he is a party;
- q. "Virtual Treasury" means the Government Treasury, as defined in clause (n) of rule 2 of the Maharashtra Treasury Rules, 1968.

(II) Words and expressions used but not defined herein shall have the same meanings as are respectively assigned to them in the said Act 3.

3. Online payment of stamp duty, registration fees and other charges

The stamp duty required to be paid under the Act, registration fees required to be paid under the Registration Act, 1908 and other charges may be paid online into the Virtual Treasury through Government Revenue and Accounting System (GRAS).

4. Mode of obtaining and using Simple Receipt

- a. Stamp duty payer may obtain a Simple receipt by paying the required Stamp Duty or registration fees and other charges to the Virtual Treasury through the authorised participating bank, either online or at the participating bank counter.
- b. A simple receipt obtained as above shall only be used in respect of the instruments which are to be compulsorily registered under the Registration Act, 1908.
- c. A simple receipt containing the "Challan Identification Number (CIN)" issued by the authorised participating bank, the "Government Reference Number (GRN)" issued by the Government Virtual Treasury and the reconciled data regarding the amount paid relating to it together shall be treated as sole proof of payment of Stamp Duty or Registration Fee and other charges.

Explanation— No receipt of e-payment shall be treated as a valid proof of payment, unless the details of instrument for which it applies, tally overall with the details provided by the payer while making payment.

- d. The date of generation of the "Challan Identification Number (CIN)" or the date of generation of the "Government Reference Number (GRN)" whichever is later, shall be treated as the date of purchase of stamps, for the purpose of these rules and for all other purposes referred to in Act.
- e. The simple receipt generated by the stamp duty payer shall, be signed by himself in token of its authentication. Similarly, the simple receipt generated by the iauthorized, participating bank shall be signed by the officer or officers of the banks as provided in these rules.

- f. The holder of the simple receipt mentioned in clause (e) shall get it defaced from the Registering Officer with whom the instrument is to be registered or from the Collector if related with the payment of stamp duty in accordance with relevant sections of the said Act, within six months from the date of purchase of stamps.
- g. No simple receipt shall be treated, as valid unless it is defaced by the registering officer or any other officer authorized to do so within a period of six months from the date of purchase of stamps.
- h. The Registering 'Officer or the Collector as the case may be, on receiving the simple receipt shall deface it and attach the defacement e-challan duly signed by him, to the instrument :

Provided that, as and when the defacement of the simple receipt is done automatically by the Stamp and Registration Information Technology Administration (SARITA) system, an endorsement of defacement would be sufficient.

- i. The simple receipt as far as possible should be printed on the first page of the instrument and if it is not possible to print on the first page then it should be affixed on the first page of the instrument. In case of multiple receipts, either they may be printed serially date-wise on the front pages or similarly affixed on the top of the instrument, the defaced e-challan shall be affixed on the backside of the page where the simple receipt has been affixed or printed as the case may be :

Provided that, if there is no space to affix the defaced e-challan as provided above, then in that case, it should be annexed at the end of the instrument.

- j. The simple receipt and the defaced e-challan or endorsement of defacement shall always be treated as the part of instrument and in absence of it, the instrument shall not be treated as duly stamped.

5. e-SBTR issued by the authorised participating bank, can be used as a impressed stamp under the said Act, for instruments which are compulsory or optional to be registered under the Registration Act, 1908. Along with Stamp Duty, Registration Fee and other charges may also be paid. However no e-SBTR shall be used when there is no payment of stamp duty.

6. Mode of obtaining and using e-SBTR

- a. Anyone requiring an e-SBTR, may directly through the authorised participating bank through online facility or through the authorised participating bank counter pay the stamp duty to the Government Virtual Treasury.
- b. On payment of stamp duty as provided in clause (a), the e-SBTR for the actual amount paid shall be issued by the authorised participating bank through which the payment has been made, to the Virtual Treasury.
- c. It shall be the responsibility of the stamp duty payer to collect and use the e-SBTR from the bank at the earliest and in any case within the period of six months from the date of payment made in the Virtual Treasury.
- d. An e-SBTR obtained on payment of Stamp Duty, Registration Fee and other charges online containing the "Challan Identification Number (CIN)" issued by the authorised participating bank, the "Government Reference Number (GRN)" issued by the Virtual Treasury and the reconciled data regarding the amount paid relating to that "Government Reference Number (GRN)" kept by Virtual Treasury together shall be treated as sole proof of payment of Stamp Duty, Registration Fee and other charges.

Explanation.— No receipt of e-payment shall be treated as a valid proof of payment towards Stamp Duty Registration Fee and other charges unless the details of the instrument for which it applies, tally overall with the details provided by the payer while making payment.

- e. Any delay on the stamp duty payer in collection of the e-SBTR shall not be considered for extending the period for its use or otherwise.

- f. Only the authorised participating bank shall issue e-SBTR.
- g. The procedure for the authorised participating bank receiving amount from the payer generating "Challan Identification Number (CIN)" getting "Government Reference Number (GRN)" from GRAS and crediting the amount to the account of Virtual Treasury will be decided by Virtual Treasury.
- h. On having the "Challan Identification Number (CIN)" and the "Government Reference Number (GRN)", the authorised participating bank shall issue a e-SBTR on the Government pre-printed secure stationery to the stamp duty payer, which shall consist of the details of Stamp Duty, registration fees and other charges if any and also the "Challan Identification Number (CIN)", and the "Government Reference Number (GRN)".
- i. The date of generation of the "Challan Identification Number (CIN)" or the date of generation of the Government Reference Number printed on e-SBTR, whichever is later, shall be treated as the date of purchase of stamps, for the purpose of these rules and for all other purposes referred in to the Act.
- j. The e-SBTR shall always be attached on the top of the instrument, for which the stamp duty is being paid.
- k. The e-SBTR shall have the status of impressed stamp and all the prevalent provisions of the Act and the rules framed, thereunder for the use of impressed stamps shall be applicable to e-SBTR also.
- l. The Registering Officer or, as the case may be the Collector on coming across the instrument where the stamp duty has been paid by means of e-SBTR while performing his duties, shall deface the e-SBTR and if possible the defacement voucher shall be affixed on the backside of the e-SBTR:

Provided that if there is no space to affixed the defacement voucher as provided above, then in that case defacement voucher can be annexed at the end of the instruments:

Provided further that as and when the defacement voucher of e-SBTR is done automatically by the stamp and Registration Information Technology Administration (SARITA) system an endorsement of defacement would be sufficient.

7. e-challan not be treated as a Simple Receipt in certain cases

Notwithstanding anything contained in these rules, following payments made to Virtual Treasury by e-challan shall not be treated as a Receipt of e-payment, for the purpose of these rules:

- a. the e-challan of payment made for purchase of physical stamps from the Government treasuries or from the General Stamp Office, Mumbai.
- b. the e-challan of payment made for purchase of franking codes for vendor machine or user machine.
- c. the e-challan of payment made for purchase of consolidated stamp duty.
- d. the e-challan of payment of stamp duty collected against issue of e-Stamps.

8. Authorization of Banks for issue of e-SBTR

- a. The participating bank appointed by Finance Department, Government of Maharashtra, should accept the request for Acceptance of Proposal, for tile purpose of payment of stamp duty, registration fee and other charges to Virtual Treasury and issue simple receipt or e-SBTR for the same, floated by the Chief Controlling Revenue Authority.
- b. The Chief Controlling Revenue Authority may impose certain terms and conditions which may be necessary to protect the Government revenue, while granting authorization to participating banks to issue e-SBTR.
- c. The participating bank shall abide by all terms and conditions of the proposal. The participating bank shall also abide by the conditions regarding the proper inventory management of e-SBTR stationery and it should be strictly adhered to.

- d. The acceptance of the proposal shall be signed by the responsible officer who is authorized to do so and any resolution to that effect or authority shall be annexed thereto.
- e. The Chief Controlling Revenue Authority if satisfied with all the specifications provided by the authorised participating bank, shall provide a Certificate of Authorization to the bank with a copy marked to General Stamp Office.
- f. Only one Certificate of Authorization will be issued to a single participating bank. However, it shall be mandatory on the authorised participating bank to register the names of its branches with the Chief Controlling Revenue Authority and get its approval, where services referred to in these rules shall be rendered. Discontinuance of service by such approved branches shall also be intimated to and approved by Chief Controlling Revenue Authority.
- g. The Government as well as Chief Controlling Revenue Authority shall revoke the authorization granted under these rules, if found necessary.

9. Printing of Simple Receipt or e-SBTR by the bank

- a. The authorised participating bank shall print the Simple Receipt for the Stamp Duty payer who are not availing the online payment facility through net banking. Such print shall be signed by the authorized signatory of the bank, before issuing it to the stamp duty payer.
- b. e-SBTR shall be printed on the secured stationery provided by the Additional Controller of Stamps, Mumbai, to the authorised participating bank. It shall be signed by an authorized signatory of the bank, if the payment does not exceed rupees fifty thousand and by two authorized signatories in case the payment exceed rupees fifty thousand.
- c. The details of e-SBTR damaged during the course of handling and printing shall be immediately reported to the General Stamp Office and Chief Controlling Revenue Authority.
- d. No reprinted e-SBTR shall be issued by the bank unless the next higher authority to the issuing authority of the participating bank is satisfied that, genuine error has occurred and there is necessity to issue a reprint.
- e. The reprinted e-SBTR shall be endorsed with the word "Reprint" in red ink on the top. Also it shall contain a cross reference regarding the Original e-SBTR Number against which the reprint is issued. The reprinted e-SBTR shall consist the additional signature of the authority mentioned in clause (d) along with the regular signature of the issuing authority.

10. Collection of Fees or charges

- a. The authorised participating banks shall be entitled for Agency Commission from Reserve Bank of India as per the norms for collection of Government revenue. However, the bank shall not be entitled to charge anything over and above from the State Government or the Stamp Duty payer, in case of a Simple receipt.
- b. For e-SBTR, handling charges to be paid to the authorised participating banks over and above the agency commission from Reserve Bank of India shall be as may be specified by the Government from time-to-time.

11. Authorisation for Sub-Agents by the bank

The authorised participating banks may, appoint any Nationalized bank, Scheduled bank, Co-operative bank or post offices or the existing licensed stamp vendors as their agents for assisting them in rendering the services of payment of stamp duty or registration charges on such terms and conditions mutually agreed between them. However, the e-SBTR shall only be issued by the authorised participating banks. The Government shall not be liable to pay any charges or fees of whatsoever nature to these sub-agents:

Provided that, it shall be mandatory for the authorised participating bank to get the prior approval of Chief Controlling Revenue Authority.

12. Supply of e-SBTR stationery

- a. The Chief Controlling Revenue Authority shall prescribe the details of stationery required for e-SBTR, in consultation with the Controller of Stamps, India Security Press, Nashik.
- b. The Additional Controller of Stamps, shall make an indent of the above stationery to Controller of Stamps, India Security Press, Nashik.
- c. All the process for indenting, storing, accounting and supply of stationery shall be the same as is applicable for non-judicial stamp papers.
- d. The Additional Controller of Stamps, shall maintain separate registers for indention and supply of stationery to Treasury or authorised participatory banks.
- e. The Additional Controller of Stamps, shall supervise and keep a close watch on the stationery supplied and the stationery utilized by the authorised participatory banks.
- f. The Additional Controller of Stamps, shall decide the quantity of indent supply on the basis of demand and the stock available with his Office.
- g. The authorised participating banks shall carry the required stationery from the General Stamp Office, Mumbai or Government Treasury at their own cost and maintain stock register for the same.
- h. The stock register maintained by the authorised participatory banks shall always be open for inspection online or otherwise whenever called upon by Chief Controlling Revenue Authority or Additional Controller of Stamps or any other officer authorised by him.
- i. On receipt, of the secured stationery, the authorised participating bank shall immediately check in details of stationery provided to it. Any discrepancy shall be immediately reported to the authority who has issued the stationery. Regarding any dispute in this behalf, the decision of the Additional Controller of Stamps and Chief Controlling Revenue Authority shall be final.
- j. The damaged stationery while printing or handling, in the custody of the authorised participating bank shall be returned to the General Stamp Office, Mumbai every quarter.
- k. The General Stamp Office, Mumbai shall maintain a separate account for stationery damaged while printing and stationery damaged before printing.
- l. Disposal of damaged stationery would be governed by the prevalent rules, regarding the disposal of damaged impressed stamps.
- m. The authorised participating banks shall appoint a nodal officer or branch to interact with General Stamp Office for the abovementioned purposes.

13. Functions of registering officers and collectors

- a. The Registering Officer or the Collector receiving any Simple receipt (self generated, or issued by the bank) or e-SBTR while performing his duties shall verify details of payment of stamp duty contained in the instrument with the details available with the Virtual Treasury.
- b. The Registering Officer or the Collector as the case may be, on being satisfied about genuineness of payment shall deface e-challan and annex it to the instrument or if it is already defaced, endorse it alongwith his signature and designation on it. He shall also ascertain that, the Simple receipt (self generated or issued by the bank) or e-SBTR as the case may be, is annexed or affixed to the instrument.
- c. The Registering Officer or the Collector coming to the conclusion that, any mischief is being played while verifying of simple receipt or e-SBTR, he shall immediately report to his superiors and also take the necessary action as per the law.

14. Refund

- a. The procedure for refund of stamp duty to be adopted by the Collector against Simple receipt or e-SBTR shall be the same as applicable in case of the impressed stamp under the Act.

- b. The procedure for preparing refund bill shall be as specified by the Finance Department and Directorate of Treasury, from time-to-time.
- c. The deductions to be made for granting the refund under clause (a) shall be, one per cent of the value of stamp refunded with the minimum of rupees two hundred and maximum of rupees one thousand:

Provided that, there shall be no deduction on refund of wrong or excess amount credited to the Government by the authorised participating banker if so certified by Virtual Treasury Office.

15. General Conditions

- a. The Chief Controlling Revenue Authority, Additional Controller of Stamps as well as any authority authorized in this behalf, shall have authority to inspect the accounts of e-payments and stationery of authorised participating banks any time with or without intimation.
- b. The authorised participating bank desiring to discontinue such services shall intimate the Chief Controlling Revenue Authority along with the no dues, no demand certificates from Additional Controller of Stamps at least 30 days before such a discontinuance.
- c. The balance stationery shall be immediately surrendered to the Additional Controller of Stamps, Mumbai.
- d. Any information called, by the Chief Controlling Revenue Authority and Additional Controller of Stamps shall be provided immediately without any excuse.
- e. The overall supervision and inventory management of the e-SBTR stationery shall be done and supervised by the Additional Controller of Stamps.
- f. Any dispute between, the authorised participating bank and the Additional Controller of Stamps regarding the secured stationery shall be heard by the Chief Controlling Revenue Authority.
- g. The Chief Controlling Revenue Authority after giving the parties reasonable opportunity of being heard, shall pass the appropriate order thereon and his decision shall be final.
- h. Any breach of these rules shall be punishable as provided in the Act.

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