

**GOVERNMENT OF PUDUCHERRY
DEPARTMENT OF REVENUE AND DISASTER MANAGEMENT**

G.O.Ms.No. 47

Pondicherry, the 09.11.2010

ORDER :-

The following notification shall be published in the next issue of the Official Gazette:-

NOTIFICATION

In exercise of the powers conferred by sections 10, 74 and 75 of the Indian Stamp Act, 1899 (Central Act 2 of 1899), as applicable to the Union territory of Puducherry, the Lieutenant –Governor of Puducherry hereby makes the following rules, namely:-

RULES

CHAPTER- I

Preliminary

1. Short title and commencement. - 1) These Rules may be called “The Puducherry Stamp (Payment of Duty by Means of e-stamping) Rules, 2010”.

(2) They shall come into force on and from the date of their publication in the Official Gazette.

(3) These rules shall be applicable only to the method of payment of stamp duty by means of electronically generated impression on paper to denote the payment of stamp duty

2. Definitions.- (1) In these rules unless the context otherwise requires:-

(a) “Act” means the Indian Stamp Act 1899 (Central Act 2 of 1899);

(b) “Agreement” means the agreement executed under Rule 6;

(c) “Appointing authority” means the Inspector General of Registration appointed under section 3(1) of the Registration Act, 1908 (Central Act 16 of 1908) and includes the Chief Controlling Revenue Authority under the Act;

(d) “Approved Intermediary” / “Authorised Collection Center” / “Authorised Stamping Centre” shall mean and include an agent appointed by the Central Record Keeping Agency, with prior approval of the Chief Controlling

Revenue Authority to act as an intermediary between the Central Record Keeping Agency and the Stamp duty payer for collection of Stamp duty; and for issuing 'e' stamp certificates;

(e) "Assistant Superintendent of Stamps" means an officer and includes an officer of the erstwhile Pay and Accounts Office of the Directorate of Accounts and Treasuries of the Union territory appointed by the Superintendent of Stamps to be the Assistant Superintendent of Stamps of the Union territory for the purpose of these rules;

(f) "Central Record Keeping Agency" means and includes an agency for computerization of stamp duty administration system appointed under rule-4;

(g) "Collector" means the Collector as defined under section 2(9) of the Act;

(h) "Department" means the Department of Revenue and Disaster Management of the Union territory of Puducherry;

(i) "Depository Services" means and includes depository related services rendered in de-mat account, trading account in respect of marketable securities, and other auxiliary services;

(j) "e-Stamp" means an electronically generated impression on paper to denote the payment of Stamp duty, by the Central Record Keeping Agency;

(k) "Grievance Redressal Officer" means and includes the Superintendent of Stamps or any other officer not below the rank of Assistant Superintendent of stamps, authorised by the Chief Controlling Revenue Authority, to be the Grievance Redressal Officer;

(l) "Stamp Duty" means the duty payable under the Act;

(m) "Superintendent of stamps" means the Pay and Accounts Officer of the Union territory, Director of Accounts and Treasuries and includes an officer of the erstwhile Pay and accounts office of the Union territory or any other officer appointed by the Government to perform the functions of Superintendent of Stamps.

(n) "Union territory" means the Union territory of Puducherry.

(2) The words and expressions not defined in these rules shall have the same meaning as assigned to them in the Act, and the Registration Act 1908 (Central Act 16 of 1908) and the rules framed there under.

CHAPTER-II

Central Record Keeping Agency

3. Eligibility for appointment as Central Record Keeping Agency.-

Any Public Financial Institution, Scheduled Bank, Body Corporate engaged in providing depository services appointed by the Central Government or recognized by the State Government or any Body Corporate where not less than 51 percent of equity capital is held by any of the entities mentioned above - either solely or in consortium shall be eligible for appointment as Central Record Keeping Agency.

4. Appointment of Central Record Keeping Agency.- The Appointing Authority shall appoint by notification an agency to function as the Central Record Keeping Agency for the Union territory or for the specified districts or places in the Union territory from time to time, by adopting the following orders of preference, namely:-

(a) on the basis of recommendations, if any, of the Central Government regarding appointment of Central Record Keeping Agency, issued from time to time; or

(b) if no recommendation referred in (a) above is available, by inviting technical and commercial bids through a duly constituted expert selection committee, by the Appointing Authority;

5. Term of appointment.- The terms of appointment of the Central Record Keeping Agency may be for five years or such period as may be decided by the Appointing Authority.

6. Agreement, undertaking and indemnity Bond.- (1) The Central Record Keeping Agency shall execute an Agreement in FORM 1 appended to these Rules;

(2) The terms and conditions of the Agreement in Form-1 may be

modified by mutual consent of both the parties;

(3) The Central Record Keeping Agency shall execute an “Undertaking and Indemnity Bond” in FORM-2

7. Termination of appointment of Central Record Agency:- (1) The appointment of the Central Record Keeping Agency may be terminated at any time by the Appointing Authority before the expiry of the tenure of appointment referred in rule 5 on the ground of any breach of obligations or terms of agreement or financial irregularity or for any other good and sufficient reason.

(2) The decision to terminate the appointment under sub rule (1) shall be made after the Central Record Keeping Agency has been given one month’s notice specifying the details of grounds for such termination.

(3) If the Appointing Authority is of the opinion that any or all the provisions of the Act have been violated, after following the procedure under the sub-rule (2), he may also impose a penalty in accordance with the provisions of chapter VII of the Act.

8. Renewal of appointment.- (1) The application for renewal of appointment of the Central Record Keeping Agency shall be made to the Appointing Authority at least three months before the date of expiry of the terms of appointment;

(2) The appointing authority before taking decision on the application may call for any information or record from the concerned offices or Central Record Keeping Agency or Authorised Collection Centre or any other person /institution/ authority, constituted under any law for the time being in force;

(3) The Appointing Authority, may if satisfied, renew the term of appointment, made under rule 4;

(4) If the appointing authority decides to renew the appointment, a fresh agreement in Form 1 and undertaking and indemnity Bond in Form 2, shall be executed by the Central Record Keeping Agency;

(5) The Appointing Authority may, for reasons to be recorded in writing, refuse the renewal of appointment.

CHAPTER - III

Duties of the Central Record Keeping Agency

9. Duties of the Central Record Keeping Agency,- The Central Record Keeping Agency shall be responsible for,-

(a) providing software infrastructure, in consultation with the Appointing Authority, (including its connectivity with the main server), in specified districts or places such as the offices of sub-registrars, District Registrar, Superintendent of Stamps, Assistant Superintendent of Stamps, Authorised Collection Centers (the point of contact for payment of Stamp duty) and at such places in the Union territory, as may be specified from time to time by the Appointing Authority ;

(b) providing training to the identified manpower/ personnel of the Department of Revenue and Disaster Management;

(c) facilitating selection of Authorised Collection Centres for, collection of Stamp duty and issuing e-stamp certificate;

(d) coordinating between the Central Server / Authorised Collection Centres (banks, etc.) and the offices of the Sub-Registrar, District Registrar, Superintendent of Stamps, Assistant Superintendent of Stamps, or any other office or place in the Union territory, as may be specified from time to time, by the Appointing Authority;

(e) collecting Stamp duty and remitting it to the prescribed Head of Account of the Union territory in accordance with these rules;

(f) Preparing and providing various reports as required under these rules and as directed by the Appointing Authority from time to time.

10. Commission / Discount allowable to the Central Record Keeping Agency.- 1) The Central Record Keeping Agency will be entitled to such agreed percentage of discount / commission on the amount of Stamp duty collected by Approved Intermediaries / Authorised Collection Centres, not

exceeding 0.65 percentage as may be specified in the terms of the Agreement.

(2) The Appointing Authority may allow the discount / commission payable to Central Record Keeping Agency, only after deducting from the discount / commission the compulsory duties/taxes payable to the central Government/ Union territory.

11. Specification of software to be used by Central Record Keeping Agency.- The Central Record Keeping Agency, in consultation with the Appointing Authority, shall design and use such software, with the following minimum details on the e-Stamp Certificate and shall comply with such other requirements as may be directed by Appointing Authority namely:-

(a) Distinguished serial number /Unique identification number of the e-stamp Certificate so that it is not repeated on any other e-stamp certificate during the lifetime of the e-stamping system,

(b) Date and time of issue of the e-stamp certificate,

(c) Amount of Stamp duty paid through the e-stamp certificate, in words and figures,

(d) Name of the purchaser /authorized person of the e-stamp certificate,

(e) Names of the parties to the instrument,

(f) Brief description of the instrument on which the stamp duty is intended to be paid,

(g) Brief description of the property which is subject matter of the instrument,

(h) Code and location of the 'e-stamp certificate issuing branch' of the Central Record Keeping Agency or Authorized Collection Centre/Approved Intermediary.

(i) Any other distinguishing mark of the e-stamp certificate e.g. bar code/security code,

(j) Space for signature and seal of the 'e-stamp certificate issuing officer/ authorized signatory' of the Central Record Keeping Agency or Authorized Collection Centre/Approved Intermediary,

- (k) Providing facilities to the Sub-registrar, District Registrar, Superintendent of Stamps, Assistant Superintendent of Stamps or any other officer authorised in this behalf by the Chief Controlling Revenue Authority to disable/lock the e-stamp certificate, to prevent the repeated use of any e-stamp certificate,
- (l) Facility to cancel the 'spoiled/ unused or not required for use' e-stamp certificate,
- (m) Providing for passwords and codes to the designated/authorized officials of the department to search and view any e-stamp Certificate and to access Management Information System and Decision Support System reports,
- (n) Availability of details of the issued e-stamp Certificate on the e-stamping Server maintained by the Central Record Keeping Agency,
- (o) Availability of different transaction details and reports relating to e-stamping, as mentioned in rule 44 on the website of the Central Record Keeping Agency which will be accessible to the officers designated/authorized by the Appointing Authority.

CHAPTER – IV

Authorized Collection Centers (ACCs)

12. Appointment of Authorized Collection Center or Approved Intermediary/Authorized stamping center.- The Central Record Keeping Agency shall appoint Authorized Collection Centers / Approved Intermediaries/Authorized Stamping Center, with the prior approval of the Appointing Authority, to act as an intermediary between the Central Record Keeping Agency and the stamp duty payer for collection of Stamp duty and for issuing 'e' stamp certificate.

13. Eligibility for appointment of Authorized Collection Center.- Any Scheduled Bank, Financial Institution or undertaking controlled by Central Government or State Government or Post Offices or such other agencies as approved by the Appointing authority shall be eligible for appointment as Authorized Collection Centre / Approved Intermediary/ Authorized stamping center

14. Central Record Keeping Agency to collect stamp duty.- All the offices /

branches of the Central Record Keeping Agency or Authorized Collection Centres authorized in this behalf by the Appointing Authority, shall be entitled to collect the amount of Stamp duty charged upon the instruments according to the rates as applicable to such instruments as per the Act from the stamp duty payer in districts / places as may be specified by the Appointing Authority from time to time.

15. Infrastructure.- The Approved Intermediaries/ Authorised Collection Centers shall be equipped with the required computer systems, printers, internet connectivity and other related infrastructure which are necessary to implement the e-stamping system as specified by the Central Record Keeping Agency from time to time in consultation with the Appointing Authority.

16. Cost of infrastructure.- The cost of providing equipment and infrastructure referred to in rule 15 shall be borne by the concerned Approved Intermediaries/Authorised Collection Centers/ Central Record Keeping Agency as the case may be.

17. State Government to provide necessary hardware and infrastructure in the offices of the department.- The State Government as defined under these rules may provide available necessary Hardware and infrastructure at the offices of the Inspector General of Registration, Chief Controlling Revenue Authority, Sub-Registrars, District Registrars, Superintendent of Stamps, Assistant Superintendent of Stamps or such other offices, authorised in this behalf, which would include a Personal Computer, printer, bar code scanner, internet connection and other accessories as required for implementing the e-stamping system.

18. Termination of agency of Authorised Collection Center.- The Appointing Authority may at any time, for reasons to be recorded in writing, direct the Central Record Keeping Agency to terminate the agency of any Authorized Collection Center and upon such direction, the Central Record Keeping Agency shall terminate the agency of such Authorized Collection Center and upon such termination it shall cease to function any more for the purpose of these rules.

CHAPTER – V

Remittance of the Stamp duty to State Government account

19. Central Record Keeping Agency to remit the Stamp duty (less, the prescribed discount/commission) within three working days.

1) The Central Record Keeping Agency shall be duty bound to remit to the State Government the consolidated amount of stamp duty collected by its offices/branches and by its Authorised Collection Centres to the head of account of the State Government as may be notified by the appointing authority .

(i) (a) The stamp duty may be collected by way of cash /Real Time Gross Settlement / Electronic Clearance System or any other mode of electronic transfer of funds by the Central Record Keeping Agency and;

(b) the Central Record Keeping Agency shall remit the consolidated amount of stamp duty (less, the prescribed discount/commission) to the prescribed head of account of the State Government immediately, not later than the closing of the next three working days, after the day of such collection of the amount of stamp duty.

(ii) If the stamp duty is collected by way of pay order / Demand draft, the Central Record Keeping Agency shall remit the consolidated amount of stamp duty (less, the prescribed discount/commission) to the prescribed head of account of the State Government, not later than the closing of the next three working days, after the day of such collection of the amount of stamp duty.

(2) The method of remittance of the amount of Stamp duty by the Central Record Keeping Agency to the prescribed head of account of the State Government will be through electronic clearing system, Challan or otherwise as may be notified by the Appointing Authority from time to time.

(3) The remittances referred to in this rule shall be made to the Banks/Treasury authorized by the State Government and the Central Record Keeping Agency shall maintain the daily account of such remittances in the Register as prescribed in FORM-6.

CHAPTER – VI

Procedure for Issue of e-stamp certificate

20. Application for e-stamp certificate.- Any person paying Stamp duty may approach any of the Approved Intermediaries / Authorised Collection Centres and furnish the requisite details in FORM-3 or any other Form as may be prescribed by the Chief Controlling Revenue Authority along with the requisite amount, for getting the e-stamp certificate.

21. Mode of payment of Stamp duty.- (1) The payment for purchase of e-stamp certificate may be made by means of cash, pay order, demand draft, Electronic Clearing System, Real Time Gross Settlement or by any other mode of transferring funds as authorized by the Appointing Authority.

(2) The Authorized Collection Center shall issue e-stamp certificate for the amount received through any of the modes of payments mentioned in sub-rule (1).

(3) The Authorized Collection Center / Central Record Keeping Agency shall keep a daily account of e-stamp certificates issued in a Register to be maintained by them as prescribed in FORM-5.

22. Issue of e-stamp certificate.- (1) The authorised official of the Approved Intermediary shall, on the payment made under rule 21, enter the requisite information and details as provided by the applicant in the application Form- 3 in the computer system, get the correctness of such entered details verified by the applicant, take his signature on the application as proof of verification, download the e-stamp certificate (vide Annexure-A1), take out its print, sign with date and affix his official seal on the print- out and issue the e-stamp certificate to the applicant.

(2) The ink to be used in the e-stamp Certificate printer must be non-washable permanent black.

23. Signature and seal on e-stamp certificate, size of paper and only regular employee to be designated as issuing officer.- (1) The signature and seal showing name and designation of the issuing officer

and name and address of the branch of Approved Intermediary shall be made in black ink.

(2) The e-stamp Certificate shall be printed on a minimum of 80 GSM quality paper of the size 210 mm. X 297 mm. with a margin of 35 mm. on the left and 15 mm on the right side of the page or such other appropriate margins and other specifications as may be determined by the Appointing Authority.

(3) The Approved Intermediary / Authorised Collection Centre shall ensure that the person who has been authorised to issue e-stamp Certificate, is a regular full time employee of the Approved Intermediary / Authorised Collection Centre, having suitable credentials.

24. Details of e-stamp Certificate to be on website. - The details of the issued e- stamp Certificate shall be made available on the e-stamping Server maintained by the Central Record Keeping Agency and shall be accessible to any person authorized by the Appointing Authority in this behalf, including the Sub-Registrar, District Registrar, Superintendent of Stamps, Assistant Superintendent of Stamps holding a valid code or password which shall be provided by the Central Record Keeping Agency;

25. Payment of additional Stamp duty.- If for any reason a person, who has paid stamp duty and who is in possession of an e-stamp Certificate of certain denomination issued for a document, needs to pay an additional stamp duty on the same document, he may make an application in the prescribed format (FORM- 3) along with the payment of such required amount of additional stamp duty to the Approved Intermediary/ Authorized collection Center, in accordance with the provisions of the Act.

26. Issue of e-stamp Certificate for additional stamp duty.- 1) The Approved Intermediary shall issue e-stamp Certificate for such additional stamp duty on separate sheet of paper in the same way as laid down in rules 21 to 24

(2) Any party to an instrument may, at his discretion, use impressed stamp(s) together with the e-stamp Certificate to pay stamp duty chargeable

on such instrument under the Act and the use of one type of stamp shall not exclude the use of other type of stamp in the same instrument

27. Use of e-stamp certificate.- (1) Every instrument written upon paper stamped with an e-stamp Certificate shall be written in such manner that the e-stamp Certificate may appear on the face of the instrument, and a portion of the Instrument written below the “e-stamp” certificate, so that the ‘e’ Stamp Certificate cannot be used for or applied to any other instrument.

(2) No second instrument chargeable with duty shall be written upon or using the ‘e’- stamp certificate, upon which or using the same, an Instrument chargeable with duty has already been written.

(3) Every instrument written in contravention of sub-rule (1) and (2) shall be deemed to be unstamped.

28. The distinguished unique identification number of the e-stamp Certificate to be written on each page of the instrument.- The distinguished unique identification number of the e-stamp Certificate shall be written or typed at the top center of each page of the instrument.

29. Registering Officer to verify the details of e-stamp certificate.- The Sub-registrar, District Registrar/Superintendent of Stamps, Assistant Superintendants of Stamps shall verify the details of the e- stamp Certificate used in an instrument by entering its distinguishing unique identification number in the computer system by accessing the relevant website of the Central Record Keeping Agency by using the code/ password provided by the Central Record Keeping Agency and verify the details of the certificate with the details displayed on such computer system.

30. Sub-Registrar / District Registrar to disable the distinguishing serial number of the e- stamp certificate.- After verifying the details, the sub-registrar, District Registrar, Superintendent of Stamps, Assistant Superintendent of Stamps shall disable or lock the distinguishing unique identification number of the e-stamp Certificate to prevent repeated use of such e-stamp certificate.

CHAPTER - VII

Cancellation and Refund of e-stamps

31. Procedure for refund of spoiled/ unused/ not required for use e-stamp certificate.- The Collector may, on an application in the prescribed format (Form-4) accompanied by the original 'spoiled or misused / unused or not required for use e-stamp certificate', if satisfied as to the facts and circumstances of the case, make allowance for such e-stamp Certificate in accordance with the provisions of sections 49 to 55 contained in Chapter V of the Act .

32. The Collector to cancel the e-stamp certificate and refund its amount. (1) The Collector after such verification shall cancel the verified e-stamp Certificate, endorse the fact of cancellation on the e-stamp Certificate with his signature and seal and refund the amount as required in the said Act and disable or lock such e-stamp certificate.

(2) The Collector shall maintain a record of such cancelled e-stamp Certificates in his office and send the details of the same to the Chief Controlling Revenue Authority, in the first week of every month.

(3) The refund, if any, under sub-rule (1) shall be made by the Collector only by means of Treasury cheque drawn in favour of the person in whose name the e-stamp Certificate was issued.

CHAPTER - VIII

Inspections, audit and appraisal of the performance of the system

33. Who may inspect.- (1) The Superintendent of Stamps, Assistant Superintendent of Stamps or any authorized officer of the department and any private or public sector technical cum audit expert/ agency duly authorised by the Chief Controlling Revenue Authority in this behalf may inspect all or any of the branches / offices of the Central Record Keeping Agency and Approved Intermediaries /Authorized Collection Center located within its jurisdiction as prescribed in the "Schedule of Inspections" vide Annexure- I.

(2) The Chief Controlling Revenue Authority may, however, at any time *suo motu* or on receipt of a complaint, direct any official of the department to inspect any branch /office of the Central Record Keeping Agency or Approved Intermediaries/ Authorized Collection Centers and to submit report, besides the regular inspections mentioned in sub-rule (1).

34. Schedule of Inspections and audit.- All or any of the branches/ offices of the Central Record Keeping Agency and Approved Intermediaries in the Union territory may be inspected and audited, as far as possible, according to the Schedule of Inspections referred to in rule 33.

35. Central Record Keeping Agency / Authorised Collection Centre bound to provide information.- During such inspection, the inspecting officer or the expert/ agency may require the Officer in-charge of such branch/office to provide any information on soft and/or hard copy of any electronic or digital record with regard to the collection and remittance of Stamp duty relating to any period and the concerned Central Record Keeping Agency or Approved Intermediary shall be bound to provide such information.

36. Inspection report.- The inspecting officer shall within one week and the technical-cum-audit expert/ agency shall within two weeks, from the date of inspection, submit his/its inspection report to the Appointing Authority /Chief Controlling Revenue Authority.

37. Chief Controlling Revenue Authority / Appointing Authority to take appropriate action.- The Chief Controlling Revenue Authority may on receipt of such inspection report take appropriate action including imposition of penalty in accordance with Chapter VII of the Act and or termination of appointment of Central Record Keeping Agency or the Authorised Collection Center if so warranted by the circumstances, after giving it an opportunity of being heard .

CHAPTER – IX

Penalty for Omissions and Violations

38. Penalty for delay in remittance to State Government account.- In case the Central Record Keeping Agency fails to remit the amount of

stamp duty collected within the period as stipulated in rule 19, the Central Record Keeping Agency shall be liable, as per the terms of the agreement (in Form-1) being executed between the Chief Controlling Revenue Authority and the Central Record Keeping Agency, to pay, along with the collected amount of stamp duty, an interest amount calculated @ 12 percentage per annum on the amount of stamp duty so collected, for the period of delay in day(s) and any part of a day will be treated as one day for the purpose of such calculation.

39. Resolution of disputes and place for resolving disputes.-In case of any dispute on any issue, the decision of the Appointing Authority shall be final and binding and the place for resolving such disputes shall be at Pondicherry.

CHAPTER - X – Arbitration

Public Grievance Redressal system

40. Grievance Redressal Officers.- (1) The Appointing Authority may designate District Registrar, Superintendent of Stamps, Assistant Superintendent of Stamps or any other officers of the Department not below the rank of Assistant Superintendent of Stamps to be the 'Grievance Redressal Officers' to enquire into the complaints received against the misconduct or irregularities of the Central Record Keeping Agency or its Authorised Collection Centres or any other official related with the implementation of the e-stamping system.

(2) These Grievance Redressal Officers will be allocated specified districts/places for entertaining the complaints.

41. Complaint to Grievance Redressal Officer.- Any person who has any grievance against the services of the Central Record Keeping Agency or any of its Authorised Collection Centres or any other official related with the implementation of these rules, may make a complaint to the concerned Grievance Redressal Officer.

42. Opportunity of being heard.- The Grievance Redressal Officer will conduct a fair enquiry with regard to such complaints, by giving an opportunity of being heard to the parties concerned; and redress the grievance suitably;

and submit the enquiry report to the Appointing Authority.

43. Appointing Authority / Chief Controlling Revenue Authority to take appropriate action on enquiry reports.- On the basis of the enquiry report, the Appointing Authority may take appropriate action under these rules against the Central Record Keeping Agency/Authorized Collection Centre or may make suitable recommendation to the employer of the concerned official for taking appropriate action.

CHAPTER – XI

Management Information System (MIS)/ Decision Support System (DSS)

44. Central Record Keeping Agency to furnish reports to the Department.- The Central Record Keeping Agency shall have to furnish the following information reports to the Chief Controlling Revenue Authority or to any other officers specified in this behalf:

(i) Audit reports.– tracking of all computer system based actions performed by users of branches/ offices of the Central Record Keeping Agency and the Authorised Collection Centers pertaining to any specified day or period.

(ii) Payment reports.– total collection report of all branches/offices of the Central Record Keeping Agency and the Authorised Collection Centres pertaining to any specified day or period.

(iii) Additional Stamp duty certificate reports.– Reports of additional stamp duty certificates issued in respect of all the branches/ offices of the Central Record Keeping Agency and Authorised Collection Centres pertaining to any specified day or period

(iv) Disabled (locked) e-stamp Certificate report. – Report of disabled (locked) e-stamp certificate relating to all the Offices of sub-registrars, District Registrars, Superintendent of Stamps, Assistant Superintendent of Stamps or such places / districts of the Union territory where this e-stamp system is in force, pertaining to any specified day or period.

(v) Remittance reports.– The details of the remittances made by the Central Record Keeping Agency into the specified head of account shall be reported centre-wise , daily, weekly, fortnightly, and monthly, or for any required period.

(vi) Report of cancelled e-stamp Certificates relating to any period of all the districts.

(vii) Any other report or information as may be required by the Chief Controlling Revenue Authority from time to time.

CHAPTER-XII

Issue of Guidelines

45. Issue of guidelines.- The Chief Controlling Revenue Authority shall issue necessary guidelines/executive orders for the proper implementation of the e-stamping system and these rules, wherever required.

Annexure -1

(See Rule 33)

**SCHEDULE OF INSPECTIONS AND AUDIT OF THE CENTRAL RECORD
KEEPING AGENCY AND THE AUTHORISED COLLECTION CENTERS**

Sl. No.	Name of the authority/ agency	Jurisdiction	Frequency of inspection	Points of inspection	Whom to submit the report
1	Superintendent of Stamps	Whole of the Union territory	Bi-Monthly	Shall verify the collections made by Central Record Keeping Agency / Authorised Collection Centers and the e-Stamp certificates issued.	The Chief Controlling Revenue Authority
2	Assistant Superintendent of Stamps	Whole of the Union territory	Monthly	Shall verify the collection of stamp duty (from e-stamp certificates) of the Authorised Collection Centers with the remittance figures of the Central Record Keeping Agency	The Chief Controlling Revenue Authority
3	Technical <i>cum</i> Financial Expert/ Agency	Whole of the Union territory	Quarterly	Shall verify: (i) The overall collections made by the Central Record Keeping Agency / the Authorised Collection Centers and verify the same with the remittances made by Central Record Keeping Agency to the State Government Account; (ii) The Technical Working and fairness of accounting of the e-stamping system	The Chief Controlling Revenue Authority

Form – 1

(See Rule 6)

AGREEMENT

THIS AGREEMENT is entered on this the _____ day of _____, 20__

BETWEEN

The President of India represented by the Chief Controlling Revenue Authority, Puducherry having his office at _____

(hereinafter referred to as the CCRA, which expression shall include his successors in office), of the One Part,

AND

(. name of the Central Record Keeping Agency.)having their Registered office at and branch office at _____ through

Shri _____ (hereinafter called “CRA”, which expression shall include its successors and assigns, representatives) of the Other Part.

“The CCRA and “CRA” are together referred to as “the Parties” and either of them as “the Party”.

WHEREAS, after due bidding process (...name of the Company) was selected to act as Central Record Keeping Agency (CRA) for the Computerized Stamp Duty Administration System (C-SDAS); and to devise a mechanism of electronic method of collection of Stamp duty vide letter F.No.16/1/20040CY1, dated the 28 December 2005 of the Government of India;

AND WHEREAS the Government of India, Ministry of Finance, Department of Economic affairs in the said letter had also authorized the CRA to undertake various services in the States against a payment of 0.65% (as commission/discount) of the value of Stamp duty collected through e-stamping mechanism;

AND WHEREAS pursuant to the said letter of the Government of India, (...name of the Company) has approached the Government for implementing the e-stamping mechanism in the Union territory;

AND WHEREAS the Government has approved and authorised (....name of the CRA Company/) to be their CRA vide Government intimation dated for the proposed C-SDAS in the Union territory on the terms and conditions specified in this Agreement;

AND WHEREAS (....name of the CRA Company/.) will develop a system for the payment of stamp duty by the client / ultimate user, with prior approval of the CCRA, through Approved Intermediaries hereinafter called Authorised Collection Centres (ACC's);

NOW IT IS HEREBY AGREED BY AND BETWEEN THE PARTIES AS FOLLOWS:

1. Appointment of (. . . . name of the Company.) as CRA:-

1.1 The CCRA, hereby appoints (....name of the Company....) as its exclusive authorized CRA to undertake the following activities:-

(i) Creating need based infrastructure, hardware and software and connectivity for facilitating its operations on the e-stamping project, in the entire Union territory.

(ii) To facilitate selection of Approved Intermediaries for the e-stamping and collection of Stamp duty.

(iii) To act as a Co-ordinator between the office of the CCRA, Sub-Registrars and District Registrars / Superintendent or Assistant Superintendent of Stamps and the Approved Intermediaries.

(iv) Collection of stamp duty and generation of e-stamp Certificates through the computer systems.

(v) Effecting remittances of the collected amount of Stamp duty to the Government account and reconciliation of accounts.

1.2. The Parties may by mutual consent modify or withdraw any of the terms of appointment or effect any changes therein depending upon the public policy of the Union territory and the exigencies of business.

2. TERRITORY

The territory covered by this Agreement will be the whole of the Union territory or

such lesser number of specified districts or sub districts as may be specified by the CCRA.

3. Appointment of Approved Intermediaries (ACC's):

3.1 (... name of the Company appointed as CRA....) shall appoint Approved Intermediaries on such terms as decided by (... name of the Company appointed as CRA....) with prior approval of the CCRA.

3.2 Amongst the Approved Intermediaries, the ACCs could preferably be a scheduled bank, financial institution, post office, Insurance Regulatory Development Authority (IRDA) recognized insurance company or any / institution as approved by the CCRA.

3.3 All the offices of (... name of the Company appointed as CRA....) in the Union territory on need base will also do the collection of Stamp duty under intimation to the CCRA.

3.4 All such Approved Intermediaries shall be equipped with the required computerization, laser printers, internet connectivity and other regular infrastructure to implement the e-stamping system. The cost of providing such equipment will be borne by the concerned Approved Intermediaries.

3.5 All such Approved Intermediaries will access the main server through internet by using an identification number and a confidential password. This Unique Identification Number and Password will be allotted by (... name of the Company appointed as CRA. . .) This password shall be kept confidential and the concerned Approved Intermediaries will be required to change it immediately after its allotment to maintain the confidentiality.

3.6 Approved Intermediaries will enter the requisite information and details in the computer system and download a e-Stamp Certificate with the Distinguishing serial number which will be attached to the document. The details of the e-Stamp Certificate will be available on the e- stamping Server (e-ss.).

3.7 In providing the services under this Agreement, the CCRA in consultation with (... name of the Company appointed as CRA....) may make rules or issue guidelines regarding the appointment of the Approved Intermediaries and other

terms and conditions.

4. FEES / COMMISSION

4.1 For the above services to be provided by (... name of the Company appointed as CRA...), the (... name of the Company appointed as CRA....) shall be entitled from the Government a commission/discount of 0.65 % of the Stamp duty collected through e-stamping mechanism. (... name of the Company appointed as CRA....) will deduct this commission towards their fees from the Stamp duty collection prior to remitting the balance amount into the Government Account. The Commission so deducted shall be inclusive of the compulsory taxes / duties payable by the CRA to the Central / Union territory Government.

5. MODE OF REMITTANCE TO STATE GOVERNMENT

5.1 The proposed e-stamping system will allow both collection and transfer of Stamp duty paid.

5.2 The aforesaid remittances shall be effected only to the designated account of the State Government through Real Time Gross Settlement (RTGS), ECS, Challan, bank transfer or such other mode as may be decided by the Parties from time to time.

5.3 (... name of the Company appointed as CRA....) shall be responsible for payment to the State Government, of the amounts which are collected towards the download of stamps through the Approved Intermediaries. Such payment shall be made to the designated account of the State Government, in accordance with rule 19 of the Puducherry Stamp (Payment of Duty By Means of e-Stamping) Rules, 2010 which are for the time being in force together with all its amendments made from time to time.

5.4 The CRA undertakes that, in case, it fails to remit the amount of Stamp duty collected within the period as stipulated in rule 19 of the said rules, the CRA shall be liable to pay, along with the collected amount of Stamp duty, an interest amount calculated @ 12 percentage per annum on the amount of stamp duty so collected for the period of delay in day(s). Any part of a day will be treated as one day for the purpose of such calculation as per rule 38 of the said rules.

6. PROPOSED SYSTEM

6.1 Detailed structure of the proposed system, including flow diagrams and salient features, schematic view of connectivity envisaged, systems and procedures to be followed by end users and format for proof of payment / certificate to be issued to the client/ultimate users is given in the "Service Level Agreement" (SLA) which is attached as Annexure 'A' to this Agreement.

6.2 The CCRA will make available necessary Hardware and infrastructure at the office of the CCRA, offices of Sub-Registrars and District Registrars / Superintendent or Assistant Superintendent of Stamps (or such other designated offices) which would include a printer, PC, bar code scanner, internet connection, in consultation with the CRA (... name of the Company appointed as CRA. . . .)

6.3 The CRA shall design and develop such software that the following minimum details are shown on the e-stamp Certificate –

- (a) Distinguished serial number /UIN(unique identification number)of the e-stamp Certificate so that it is not repeated on any other e-stamp certificate during the lifetime of the e-stamping system,
- (b) Date and time of issue of the e-stamp certificate,
- (c) Amount of Stamp duty paid through the e-stamp certificate, in words and figures,
- (d) Name and address of the purchaser /authorized person of the e-stamp certificate,
- (e) Names of the parties to the instrument,
- (f) Brief description of the instrument on which the Stamp duty is intended to be paid,
- (g) Brief description of the property which is the subject matter of the instrument,
- (h) Code and location of the 'e-stamp certificate issuing branch' of the Central Record Keeping Agency or Authorized Collection Centre/Approved Intermediary.
- (i) Any other distinguishing mark of the e-stamp certificate e.g. bar code/security code,
- (j) Space for signature and seal of the 'e-stamp certificate issuing officer/ authorized signatory' of the Central Record Keeping Agency or Authorized

Collection Centre/ Approved Intermediary .

(k) Availability of the facility to the sub-registrar/ District Registrar/ Superintendent of Stamps, Assistant Superintendent of Stamps to disable/lock the e-stamp certificate, to prevent the repeated use of any e- stamp certificate.

(l) Facility to cancel the 'spoiled/ unused or not required for use' e-stamp certificate,

(m) Providing for passwords and codes to the designated/authorized officials of the Department to search and view any e-stamp Certificate and to access Management Information System and Decision Support System Reports,

(n) Availability of details of the issued e-stamp Certificate on the e-stamping Server maintained by the Central Record Keeping Agency,

(o) Availability of different transaction details and reports relating to e-stamping, as mentioned in rule 44 on the website of the Central Record Keeping Agency which will be accessible to the officers designated/authorized by the Appointing Authority.

7. COMPATIBILITY WITH THE REGISTRATION SYSTEM

7.1 The Office of CCRA, Offices of Sub-Registrars and District Registrars / Superintendent or Assistant Superintendent of Stamps and such other offices as the CCRA may authorise in this behalf, will have access to the Central Server through internet connectivity.

7.2 The authorized officers (as mentioned in 7.1 above) of the Union territory will have access to the e- ss through internet using user id and password issued by (... name of the Company appointed as CRA...). After logging in, such authorized officers will be able to view the e- Stamp Certificates by accessing the e-ss.

7.3 The offices of the Sub-Registrars, District Registrars / Superintendent or Assistant Superintendent of Stamps or such other offices authorised in this behalf, shall ensure that the prescribed amount of Stamp duty on the documents has been paid for the transaction. After verification, the Registering officer by logging into the e-ss through user Id and password shall disable (lock) the e-Stamp Certificate on the documents presented and admitted for registration.

8. HARDWARE REQUIREMENTS:-

8.1 The use of e-ss will warrant the use of the required configuration of computer system with requisite operating system and laser printers specified by (... name of the Company appointed as CRA....) with proper internet connectivity by the user. The configuration of the computer systems, internet connectivity, laser printers, barcode readers or any other Hardware infrastructure should meet the specifications of (... name of the Company appointed as CRA....) and which may be subject to change with prior intimation to the CCRA.

9. GENERAL OBLIGATIONS

9.1 All payments for stamp duties made and received from all clients and/or Approved Intermediaries shall be recorded on a day- to- day basis by (... name of the Company appointed as CRA....) and in turn reported to the State Government in the following and such other form as may be determined by mutual consultation between the CCRA and the CRA (... name of the Company appointed as CRA....)

(i) Audit reports - tracking of all system based actions performed by users of branches/ offices of the CRA and the ACCs pertaining to any specified day or period.

(ii) Payment reports : Total collection of Stamp duty report of every branch/ office of the CRA and the ACC pertaining to any specified day or period.

(iii) Additional Stamp duty certificate reports: Additional Stamp Duty Certificate reports for all or any of the branches/ offices of the CRA and ACCs pertaining to any specified day or period.

(iv) Disabled e-stamp Certificate report – relating to all or any of the sub-registrars /District registrars / Superintendent or Assistant Superintendent of Stamps of such districts, where this system is in force, pertaining to any specified day or period.

(v) Remittance reports - Daily, weekly, fortnightly and monthly or required periodical details of the remittances made by the CRA into the Government account.

9.2 The CCRA shall set up and provide information that will enable the Approved Intermediaries or the client who is liable to pay Stamp duty to ascertain the exact amount of Stamp duty that is payable on a particular instrument. Further, the CCRA will also provide the necessary information with respect to the amount of the Stamp duty to be paid for the documents pertaining to immovable properties on the basis of their details. Such information provided will be updated by the Government/CCRA as per the Registration Act, 1908 (Central Act 16 of 1908) and the Indian Stamp Act,1899 (Central Act 2 of 1899), the current rules and regulations and amendments carried out to them from time to time and a link from the State Government / CCRA's site to e-ss. Such information provided on e-ss will be for the guidance of clients/users and (... name of the Company appointed as CRA . . .) will not be responsible for correctness of the information.

9.3 The CCRA will be able to access the data through internet by using the user id and password.

9.4 (... name of the Company appointed as CRA....) shall enable CCRA to extract the MIS and DSS reports as provided in para 9.1 above from the data captured on the e-ss via internet.

9.5 The requirement of the MIS may be further crystallized and mutually agreed. The CCRA will provide any changes to the master lists to (... name of the Company appointed as CRA....) for updating the information in e-stamping system from time to time.

9.6 It will be the responsibility of the offices of the Sub-Registrar, District Registrar / Superintendent or Assistant Superintendent of Stamps and such other officers as the CCRA may decide, to verify about the authenticity of the e-Stamp Certificate and adequacy of the Stamp duty paid.

10. TRAINING OF THE PERSONNEL AT THE REGISTRAR'S OFFICES AND OF THE STATE GOVERNMENT

10.1 (... name of the Company appointed as CRA....) shall provide suitable and adequate training, to such of the State Government personnel as the CCRA may nominate, on a train-the- trainer mode, on the operation and the use of the system.

10.2 The training provided at the premises of the Union territory by CRA will be totally free of cost for the first time to the candidates suggested by the CCRA, which may be up to 10 or such other mutually agreed greater number of officials.

10.3 (.....name of the Company appointed as CRA....) may assume that the trainees have the required skills, knowledge and pre-requisites to follow the training on the Application.

10.4 The training for the system shall be conducted at the place to be decided by the CCRA. CRA shall provide one trainer to conduct the training over a maximum period of one (1) week. For avoidance of doubt, CCRA will be responsible for arranging and providing all the necessary facilities, equipment and premises required for conducting the training.

10.5 At periodic intervals to be mutually decided by (... name of the Company appointed as CRA....) and the CCRA, (... name of the Company appointed as CRA....) shall provide additional training on any up-gradation, modification to the system. (... name of the Company appointed as CRA....) may also provide refresher courses to the various participants if required by the CCRA.

10.6 Any training to the Approved Intermediary or end user shall be charged separately to the Approved Intermediary by (... name of the Company appointed as CRA.....).

11. TERM

11.1 This Agreement shall be initially for a period of 5 years from the effective date referred below and thereafter it may be renewed in mutual consultation between the parties. The CCRA will be at liberty to take over the operation of the e-stamping system after the initial period of 5 years if they so choose and / or may retain the services of (... name of the Company appointed as CRA....) for a further period based on mutual agreement.

11.2 On termination of Operation of e-stamping by the CCRA, (name of the Company appointed as CRA....) shall be duty bound to transfer the data generated during the period of appointment to the State Government. After the termination of the appointment of the CRA, the latter shall not in any way use or cause to be used the

data generated during the period of appointment for its business or any purpose whatsoever.

11.3 (... name of the Company appointed as CRA....) will not provide, transfer or share any Hardware, Software or any other technical details with respect to the e-stamping project undertaken by it in the Union territory to anybody, except the duly appointed ACC, without written permission or authority of the CCRA.

12. EFFECTIVE DATE

This agreement shall be effective from the date of its signing by the parties or such other date as fixed by the CCRA, hereinafter called the 'effective date'. The period of five years shall be calculated from the effective date.

13. EXCLUSIVITY

The appointment of (... name of the Company appointed as CRA....) as the CRA for the State Government shall be exclusive and CCRA will not appoint any other CRA for e-stamping during the period of validity of this agreement.

14. CHANGE OF CRA

After the expiry of the initial or renewed term of appointment, the CCRA will be at liberty to avail the services / facilities of e-stamping for part or whole of the Union territory from any agency of its choice and the (... name of the Company appointed as CRA....) shall have no objection to it.

15. THE GOVERNMENT'S RESPONSIBILITY

The State Government /CCRA shall be responsible for providing on timely basis all information, decision making and approvals under its control and resources required at offices of Sub-Registrar, District Registrar , Superintendent of Stamps, Assistant Superintendent of Stamps or at any other offices authorized in this behalf, which may be reasonably required from time to time for the performance of this agreement. The State Government / CCRA acknowledges that any delay to provide such information, decision-making and approvals may result in delays in implementing this agreement.

16. ARBITRATION

16.1 All disputes and differences between the parties under this agreement shall as far as possible, be settled amicably failing which all such disputes shall be referred to arbitration under the provisions of the Arbitration and Conciliation Act,1996.

16.2 The place of arbitration shall be Pondicherry.

IN WITNESS WHEREOF the Parties have executed this Agreement on the day and year first hereinabove written.

SIGNED, SEALED AND DELIVERED For and on behalf of the President of India

By the CCRA Puducherry

in the presence of :

(i) Signature

Name,

Official designation,

Address,

(ii) Signature

Name,.....

Official designation,

Address,

SIGNED, SEALED AND DELIVERED

by the within named (... name of the

Company appointed as CRA....) by

Shri -----

its authorised official.

in the presence of :

(i) Signature

Name,.....

Official designation,

Address.....

(ii) Signature

Name,.....

Official designation,

Address.....

Annexure – A
(See Rule 6)

SERVICE LEVEL AGREEMENT

THIS AGREEMENT is entered on this the _____ day of _____ 20____

Between the President of India represented by the Chief Controlling Revenue Authority, Puducherry having his office at _____ (hereinafter referred to as the Appointing Authority/CCRA) and CRA (Central Record Keeping Agency) a Company incorporated under the Companies Act, 1956, with its registered office at _____ (herein referred to as CRA /Service Provider).

WHEREAS the State Government is desirous of implementing the Computerized Stamp Duty Administration system (C-SDAS) for the Department of Revenue and Disaster Management, Government of Puducherry;

AND WHEREAS the C-SDAS in particular will allow the issuance of e-Stamp Certificates electronically;

AND WHEREAS CRA/SP (Service provider) agreed to develop and implement the C-SDA System for the State Government of Puducherry and also to act as the Central Record Keeping Agency (CRA) for the C-SDA System.

AND WHEREAS the parties have signed an Agreement dated for the purpose of rendering the services of e-stamping and one of the conditions of the said agreement is that a Service Level Agreement will be executed between the parties.

NOW IT IS HEREBY AGREED BY AND BETWEEN THE PARTIES:

1. Duration of the Agreement

This agreement shall be continuous with the main agreement dated between the parties.

2. Services to be provided by CRA/SERVICE PROVIDER

2.1 The Appointing Authority / CCRA hereby appoints.... and the CRA/SERVICE PROVIDER accepts the appointment subject to the terms of this Agreement and the agreement dated to provide the following services:-

a) Operation of the C-SDA System;

- b) Customization of the C-SDA system, and
- c) CRA Services.

3. Operational Modalities.

The procedure to be followed by the ACC/CRA is explained herein below.

The format of the proof of payment shall be in the form of e-Stamp Certificate, which is given as Annexure A-1.

(i) The Offices of the CCRA, Sub-Registrars and District Registrars / Superintendent of Stamps, Assistant Superintendent of Stamps will have an access to the Central Server of _____ through Internet. Such Internet connectivity will be set up by the said Offices.

(ii) The ACC will access CRA/Service Provider servers through Internet by using a unique identification number (UIN) and a confidential password. The requisite details of the information in the system will be entered and the e-Stamp Certificate will be downloaded with a Unique Identification Number(UIN) on a plain paper or on an instrument as the case may be.

(iii) The Sub-Registrar/District Registrar / Superintendent of Stamps, Assistant Superintendent of Stamps will have access to CRA/Service Provider site through Internet using password and UIN which will be provided by CRA/ Service Provider. Upon entering these details the Sub-Registrar/District Registrar / Superintendent of Stamps and Assistant Superintendent of Stamps will be able to view the details of the e-Stamp Certificates on instruments.

iv) It will be the responsibility of the Sub-Registrar, District Registrar/Superintendent or Assistant Superintendent of Stamps to ensure that the stamp duty has been appropriately paid on presentation of the document for registration. The Sub-Registrar, District Registrar / Superintendent or Assistant Superintendent of Stamps will lock the e-Stamp certificate after verification of the instruments presented for registration. Such locking will ensure that the payment of stamp duty for the transaction is not abused.

(v) All the Clients and approved intermediaries desirous of remitting the Stamp duty will access the main server through Internet. The Sub-Registrar, District Registrar / Superintendent or Assistant Superintendent of Stamps who is responsible for Registration of instruments and the State Government which is responsible for the collection of stamp duty will also link the main server through Internet.

(vi) The Client may approach any Approved Intermediary, which in turn will enter the requisite information in the system. The system will generate a UIN along with the transaction details, which will be printed as a Stamped Certificate on the plain paper or on the instrument as the case may be.

(vii) The Approved Intermediary will be registered with CRA/Service Provider and the procedure for such registration will vary depending upon the same being Financial Institutions, Insurance Companies, Banks, Post Office etc., as approved by the CCRA

4. ACCs (also known as Approved Intermediaries)

(i) The CRA Office, Financial Institutions, Insurance Companies, Banks, Post Offices etc., as approved by the CCRA, shall be the Authorized Collection Centers.

(ii) The aforementioned ACCs will by and large take care of property transactions of people living in cities, towns and villages having Internet facility. However, people residing in areas not having Internet facility also require stamp papers for their transactions. A Computer-savvy Travelling Vendor who will carry a lap-top/palmtop to the village and download stamp from e-stamping system may be appointed as T.V. or other marketing agent/s, in a phased manner with the approval of the CCRA.

5. Registration of Approved Intermediaries and its operations

a) The Insurance Companies, banks, financial institutions etc., willing to become Approved Intermediaries as approved by the CCRA will be required to submit a request in an application form and an Agreement as stipulated by the CRA along with proof of identity and proof of address for 'Service Administrators' (person responsible for entering data on e SS) and with stipulated application fee. The format of the application as stipulated by the CRA, can be downloaded from the internet. The duly filled in application form and Agreement along with the fee for registration and deposit as determined by CRA/Service Provider alongwith advance amount (imprest amount) towards the download of stamps based on the business expected, should be submitted to CRA/SP. The AI/ ACC will have an option of adding up further amounts towards imprest depending upon the usage every day or alternatively give a power of attorney to CRA to add up the further amount by giving necessary instructions to their Banker. At no point of time, the ACCs will be allowed to print e- stamp certificates in excess of the amount available in their credit in the books of CRA/Service Provider. The CRA/Service Provider will collect such amount including deposits from the Approved Intermediaries for the use of its System.

b) The Traveling vender (TV) or any other marketing agents willing to be appointed as such should submit a request in a stipulated application form and Agreement along with proof of identity, proof of address and the stipulated application fee. The duly filled in application form along with the monies towards registration and Agreement and deposit as determined by CRA/Service Provider alongwith advance amount (imprest amount) towards the download of stamps as may be determined based on the business expected, should be submitted to the CRA/Service Provider. The Travelling Vendor will have an option of adding up further amounts towards imprest depending upon the usage every day or alternatively give a power of attorney to the CRA/Service Provider to add-up further amount by giving necessary instructions to the banker. At no point of time, the ACC will be allowed to print e-Stamp Certificates in excess of the amount available in their credit in the books of CRA/Service Provider. The CRA/Service Provider will collect such monies including deposits from the Travelling Vendor or other Marketing Agents for the use of its system.

c) The Approved Intermediary must provide to the CRA/Service Provider all information that may be desired by the CRA/Service Provider from time to time including all information on every client being granted access to and use of the services.

d) It will be the responsibility of the CCRA to inform the public by way of a notification from time to time the appointment or termination of the Approved Intermediaries/ Authorized collection centers.

e) Upon completion of the above, the CRA/Service Provider will issue password and user identification numbers for use of its services. The proper use of the password will be the sole responsibility of the user and any loss caused to the Government will be at the cost of CRA/Service Provider where the loss, wherever applicable, is caused by the CRA/Service Provider.

f) The CRA/Service Provider reserves the right to accept or reject any application of the Approved Intermediary after consultation with CCRA at its discretion.

g) All Approved Intermediaries will be periodically audited jointly by the State Government and CRA/Service Provider.

h) In case of termination of the appointment of Approved Intermediary either party may give a notice of one month of its intention to terminate the arrangement.

6. Link to e-Stamp Server (eSS)

a) All approved Intermediaries will access the eSS through Internet only. The access will differ depending upon the group to which the Approved Intermediary belongs. The Insurance companies, banks and financial institutions will access the site through password and user identification number issued by CRA/Service Provider. The CRA/ Service Provider will issue as many passwords and user identification numbers as requested by the Approved Intermediary. These Approved Intermediaries should access eSS site using the password and user identification number provided by CRA/ Service Provider. Immediately upon accessing the site for the first time, the user should change the password to maintain confidentiality through a clerk supervisor system.

b) In respect of Approved Intermediaries falling under the category of travelling vendors, or other marketing agents, these Travelling Vendors or other marketing agents will take the lap-top or the palm top to the villages, and the recording of data will be off-line. They will have to access the eSS through Internet every day evening and download the information, upon which the e-Stamp Certificate would be generated. To facilitate the entry of data on off-line mode, CRA/ Service Provider will install software in the respective laptops/palmtops of the Travelling Vendor and/or other marketing agents at their cost.

7. The Offices of Sub-Registrars / District Registrars / Superintendent of Stamps / Assistant Superintendent of Stamps to have link to e-stamp server:

a) Since the property registration is done at the offices of Sub-Registrars / District Registrars / Superintendent of Stamps / Assistant Superintendent of Stamps it is imperative that the Sub-Registrar / District Registrar / Superintendent of Stamps or Assistant Superintendent of Stamps should have an access to the system, ensure that the stamp duty to be paid for the transaction has indeed been paid and lock the e-Stamp certificate. Such locking is necessary to ensure that the stamp duty paid is not abused. The unique identification number issued by the eSS for the stamp duty paid can be linked to the C-SDAS.

b) To facilitate the viewing and locking of e-Stamp certificate, pertaining to registered instruments, every office of Sub-Registrar, District Registrar/ Superintendent of Stamps / Assistant Superintendent of Stamps will have a link to the eSS. The Sub-Registrar's, and District Registrar's Office will have access to the e-stamping site through internet using password and user identification number issued by CRA. Upon gaining the access to the eSS the Sub- Registrar, District Registrar / Superintendent of Stamps / Assistant Superintendent of Stamps have to enter the year, month and date of stamp duty payment as given in the e-stamp certificate and select the unique identification number given in the e-Stamp Certificate. Upon entering these details, the Sub-Registrar, District Registrar / Superintendent of Stamps / Assistant Superintendent of Stamps will be able to view the e-Stamp Certificate. The Sub-Registrar, District Registrar / Superintendent or Assistant Superintendent of Stamps will be issued user Id and password with which they should update the system and lock the duty paid e-Stamp certificate.

8. Access by Counter Parties

a) The purchasers or the beneficiaries may wish to ensure that the counter party has indeed paid the stamp duty for the transaction and the e-Stamp certificate presented to them is genuine. There should be no question of validity of time for the e-Stamp Certificate. Nevertheless, counter parties can check the authenticity of the e-Stamp certificate by entering the year, month, date and Unique Identification No. from the e-Stamp Certificate:

b) Upon entering these details, the computer system will display the e-Stamp Certificate for viewing only. The counter party will be able to check the authenticity of the Certificate. Such enquiry module will provide information on the property transactions also after the Sub- Registrar / District Registrar has locked the stamp duty paid. The CRA/ Service Provider should ensure that this service is available in all the offices of Sub-Registrar / District Registrar / Approved Intermediaries and website.

c) The e-stamping certificate should indicate the code number of Approved Intermediary's office in which the Approved Intermediary is located.

9. Stamping of different types of Instruments

a) The proposed system envisages e-stamping the documents on real time basis via the Internet. The transactions can be broadly divided into:

- Instruments to be registered with the Sub-Registrar / District Registrar and
- Instruments, which do not require registration

b) e-stamping includes two types of documents to be stamped.

- 1) Instruments printed/typed but not stamped or deficitly /unduly stamped.
- 2) Stamp Certificates required for drawing instruments.

c) The Approved Intermediaries shall stamp any instrument or plain paper specified in this behalf with an amount of duty as required by the client.

d) In the case of instruments which require registration with the Sub-Registrar / District Registrar generally these are prepared by Deed Writers, law firms / Advocates or any person licensed under the Puducherry Document Writers Licensing Rules, 1977 and practicing Company Secretaries etc. or even banks, financial

institutions or even insurance companies. The stamp duty can be paid by entering the transaction details in the system. The system will check the balance available in the Account of the concerned Approved Intermediary and subject to the availability of requisite funds in the Account, will authorize the transaction and issue a certificate of stamp duty immediately with a unique identification number, Year, month and date, and print the certificate at a later point of time.

10. MIS for Government

The CCRA in charge of stamp duty and the State Government will be able to get details of stamp duty collected in respect of any districts or sub-districts at any point of time. Besides, the CCRA will ensure that the amount collected by the CRA/Service Provider towards the download of stamps is transferred to the State Government's Account after due reconciliation. For this purpose, it is necessary that the CCRA/ State Government should have a link to the eSS. Both the departments will have access to the site through Internet using the password and identification numbers. Since the State Government is responsible for the duty collected across all the Districts or Sub-Districts, its data requirement will be enormous and all-encompassing. To enable the State Government / CCRA to download the data in the format in which they require, the CRA/Service Provider will prepare standard formats. The CCRA will specify the requirement of any additional reports. The CRA/Service Provider will provide any additional reports in future, free of cost, unless in exceptional cases, charges will be as mutually agreed. Considering the fact that the Department will be viewing the revenue of the entire State Government, in respect of stamp charges, the same will be done by procuring digital signature by the officers authorised in this behalf by the State Government from the CRA to access the server for the purpose of getting MIS.

11. General

(a) The CRA/Service Provider shall ensure that the following service levels are achieved in relation to the C-SDA System:

(i) The C-SDA System shall be operational and accessible to clients during the following hours on the following days, (hereinafter referred as the "Operational Hours", namely:- Monday to Saturday 9.00 a.m. to 5.00 pm , except holidays declared

by the Central and(or) State Government

(ii) The availability of each and every information service during the Operational Hours shall individually be not less than 90% each calendar month

(iii) The CRA/Service Provider shall not be liable for any failure or reduction in the aforesaid performance level or any other consequences caused by or due to the failure or breakdown of any third party facilities including internet access providers, telecommunication lines, switches and networks, other than third party facilities provided by any sub-contractors appointed by CRA/Service Provider to perform any part of the services under this Agreement.

(iv) Before any Approved Intermediary first uses the C-SDA System, CRA/Service Provider shall ensure that every such User enters into the User Network Services Agreement with CRA/Service Provider agreeing not to commence action or otherwise enforce any rights against the State Government / CCRA in respect of any liability, in contract or tort or otherwise, for any acts, statements, errors or omissions made by the State Government / CCRA or its employees in good faith and in the ordinary course of duties of the employees of the State Government, the CRA/Service Provider shall use reasonable endeavours to enforce the terms of such agreement against every user who enters into the same.

(b) Maintenance of Servers

CRA/Service Provider will shut down its Servers at least for about eight hours in a week on a holiday for the purpose of maintenance. During this time, the system will be down and there will be no access to e-stamping facility. Further, the CRA/Service Provider will endeavor that the up-time of the system will be up to 90% excluding the time for shut down of its servers for the maintenance.

(c) The CRA/Service Provider shall provide service to investigate and correct the defects in the C-SD A Software as reported by the State Government or CCRA including temporary corrections and by pass of the defects until such time as standard corrections and/or updates of the Software are available. The timing for correction/bypassing depends on the severity of the error as set out below:

(i) Severity 1:- This is a defect or error, which results in the failure of a service as a whole. Such defects and errors shall be rectified within two (2) working days of

the problem being reported to the CRA/Service Provider in writing.

(ii) Severity 2:- This is the defect, which results in system functionality other than those which are covered under Severity 1, being impaired, and there are no existing alternatives for by passing the problem. Such defects and errors shall be rectified within two working days of the problem being reported to the CRA/Service Provider in writing.

(iii) Severity 3:- All other errors and defects. Such defects and errors shall be rectified within seven working days of the problem being reported to the CRA/Service Provider in writing.

(iv) The time frames for rectification or correction set out in Clauses above shall not apply where the defects or programming errors have arisen in third party programmes or applications used by the CRA/Service Provider to develop its application or used by the CRA/ Service Provider with or in its applications

(v) Disaster Recovery:

The CRA/ Service Provider shall take reasonably sufficient measures to ensure that it is able to carry on, with disruption of not more than a continuous time of 24 hours, providing C- SDA System under this agreement, even in the event of the occurrence of a disaster which affects, or would affect the providing of services if measures had not been taken.

(d) Limitation of Liability

(i) The CRA/ Service Provider shall not under any circumstances be held responsible for any error, defect, default, delay or non-performance, loss of data, transmission failure or other problems in connection with its provision of C-SDA System for any claims, actions, losses, costs, expenses, liabilities or adverse consequences arising therefrom due to any cause or reason not perpetrated by or attributable to the CRA/ Service Provider or otherwise outside the control of the CRA/ Service Provider.

(e) Concurrent Users: e-stamping system will have persons / agencies authorised for logging for the download of stamps and also for logging queries relating to stamp duty and the ultimate printing of the stamps. Keeping in mind the various

issues relating to e-stamping and the number of persons that may log into the system throughout the day, the CRA/ Service Provider will endeavour to ensure that at a given point of time approximately 400 users could use the system. The use of system will include time for the persons logging to the system for queries with regard to e-stamping and the time for data entry by a user till the time of actual printing of the Stamp Certificate.

(f) The CRA/ Service Provider will require a stabilization period of 6-8 months from the time of the system running in full scale at each of the centers and during such time service standards will not be applicable. The peak times during the day will be identified and on the basis of experience, the networking will be adjusted accordingly so as to enable the concurrent users who would be using the system of CRA/ Service Provider. The CRA/ Service Provider does not guarantee the availability of the internet.

(g) If any extra services are required, wherein the CRA/ Service Provider will be required to put in extra efforts, or the same is on the basis of any extra cost to the CRA/ Service Provider, the same will be recovered from the Authorised Intermediary or the Travelling Vendor or any other marketing agent or the general public directly.

(h) This Service Level Agreement will be concurrent with the agreement dated executed between CCRA and CRA/ Service Provider.

(i) All other terms and conditions as mentioned in the agreement dated: . . . between the CCRA and CRA/ Service Provider shall be concurrent with this agreement.

IN WITNESS WHEREOF the parties have hereunto set their hands the day and year first above written.

For and on behalf of CRA

In the presence of:

Signed by CCRA Puducherry.

(for and on behalf of President of India)

In the presence of:

(1)

(2)

Form - 2**(See Rule 6)**

(To be executed by the CRA on non-judicial stamp paper of Rs. 100)

Undertaking *cum* Indemnity Bond

This Indemnity Bond is made and executed at _____(place)___on this the_____day of (month)....., 20... by Sri

S/O.....
R/O.....(official designation in the CRA).....as Authorised Signatory for and on behalf of(... name of the Company appointed as CRA....) having its registered office at _____(complete address of the CRA) hereinafter referred to as the Central Record Keeping Agency or CRA (which expression shall unless repugnant to the context or meaning thereof shall mean and include their representatives, assigns, heirs,etc.), in favour of the President of India represented by the Chief Controlling Revenue Authority, Puducherry, hereinafter referred to as the Appointing Authority, (which expression shall unless repugnant to the context or meaning thereof shall mean and include the Government of Puducherry and its duly authorised representative).

Whereas

1. the CRA has been appointed by the State Government to act as the “Central Record Keeping Agency” and has thus been authorised by the State Government for computerization of Stamp duty Administration System for the whole of the Union territory to issue e-stamp Certificates to denote the payment of non-judicial Stamp duty under the Indian Stamp Act, 1899 (Central Act 2 of 1899) by the public and for remittance of the amount so realised to the State Government through its branches/ offices and the Authorised Collection Centers (called ACCs) located in the Union territory;

2. and the CRA has agreed to fulfil all the conditions as required by law, and also to undertake and keep indemnified the State Government against all or any losses suffered by the Government due to any mishandling, misconduct, negligence or any irregularity of any kind whatsoever, caused by the CRA or its

ACCs;

3. and the CRA has agreed to the compliance and observance of the terms and conditions that are prescribed in the Puducherry Stamp (Payment of Duty by Means of e-stamping) Rules, 2010 (hereinafter called 'the rules') and such other orders / guidelines as may be issued by the State Government or its Department from time to time under these rules.

4. the CRA has agreed to fulfil the aforesaid requirements and in order to undertake and indemnify the Government, is executing these presents as follows:-

NOW THEREFORE THIS DEED OF UNDERTAKING–CUM–INDEMNITY BOND

WITNESSETH AS FOLLOWS:-

(a) the CRA hereby undertakes that the e-stamping centers (the branches / offices of the CRA and its duly appointed ACCs) shall be available for inspection at all reasonable times by any of the officials mentioned in rule 33 of the rules or any officer authorised by the Appointing Authority/CCRA in this behalf without notice. The CRA also undertakes not to change or increase the ACCs without prior permission in writing of the Appointing Authority / CCRA.

(b) the CRA undertakes to provide on demand to any inspecting officer, as mentioned in clause (a), any information as soft and/or hard copy of any electronic or digital record related to the collection and remittance of Stamp duty relating to any time period or any other related information under rule 44 of the rules without unreasonable delay,

(c) the CRA undertakes to abide by all the terms and conditions as may be prescribed by the Appointing Authority / CCRA from time to time as to the implementation of the rules,

(d) The Central Record Keeping Agency shall be responsible to remit the consolidated amount of Stamp duty collected by its offices/ branches and by its Authorised Collection Centres to the head of account of the State Government or as directed by the CCRA in the manner prescribed hereunder.

(i) In case of stamp duty, collected by way of cash /Real Time Gross Settlement (RTGS)/ Electronic Clearance System (ECS) or any other mode of electronic transfer

of funds, the Central Record Keeping Agency shall remit the consolidated amount of stamp duty (less, the prescribed discount/commission) to the prescribed head of account of the State Government, not later than the closing of the next working day, after the day of collection of the amount of stamp duty.

(ii) In case of stamp duty, collected by way of pay order (P.O) , Demand draft (D.D), the Central Record Keeping Agency shall remit the consolidated amount of stamp duty (less, the prescribed discount/commission) to the prescribed head of account of the State Government, not later than the closing of the second working day, after the day of collection of the amount of stamp duty.

(e) the CRA undertakes that in case it fails to remit the amount of Stamp duty within the period as stipulated in rule 19 of the rules, the CRA shall be liable to pay, along with the collected amount of Stamp duty, an interest calculated @ 12.00 % per annum for the period of delay in day(s). Any part of a day will be treated as one day for the purpose of such calculation,

(f) The CRA shall be responsible to furnish the information reports, as provided in rule 44 of the rules, to the CCRA and to any or all such other officers as it may direct,

(g) the CRA undertakes that any of its employees or the employees of its ACCs directly or indirectly will not misuse or cause to be misused the authorization to collect Stamp duty for the State Government by issue of e-stamp certificates,

(h) the CRA hereby undertakes to keep the Appointing Authority/CCRA, always indemnified against all or any of the losses or any third party risk arising out of any mishandling, misconduct, negligence or any irregularity of any kind whatsoever caused by the CRA or its ACCs.

IN WITNESS WHEREOF the CRA has executed this Undertaking cum Indemnity Bond on the day and year first hereinabove written.

SIGNED, SEALED AND DELIVERED]

By Sri.

as Authorised Signatory for and on behalf of

(... name of the

Company appointed as CRA.)

in the presence of :]

(i) Signature]

Name.

Official designation.

Address.

(ii) Signature]

Name.

Official designation.

Address.

Accepted

For and on behalf of the President of India

In the presence of

1

2

Chief Controlling Revenue Authority

Form - 3
(See Rule 20 & 25)

E-STAMPING APPLICATION FORM

ACC		ACC Id
-----	--	--------

Details of Purchaser /Authorised Person

Name & Address of the Purchaser with Phone No	
Name & Address of the Authorized Person (if any) with Phone No	

Stamp duty Payment Details

Stamp duty Amount Rs.	Type of Payment: Cash DD Pay-Order RTGS ECS Any authorized mode
DD/ Pay-order No.	Date: / / 20
Bank Name	Branch Name

The Information furnished above, is true to the best of my knowledge

Date: Signature of the Purchaser/ Authorised Person

(For Office use only)

I Verify that the Application Form is in order

USER

SUBIN	
Signature	

SUPERVISOR

Brief particulars of the e-stamp Certificate	Signature
E-Stamp Certificate received by Name:	Signature:

(To be filled in by the client)

E-STAMPING Receipt

Name of the Purchaser / Authorised Person	
Application Date:	
Stamp duty Amount Rs.	Type of Payment Cash DD Pay-Order RTGS ECS any other mode
DD/Pay- order No.	Date: / / 20
Bank Name	Branch Name
Counter Signature with Seal	

Note:- (1) Once the e-Stamp Certificate has been generated, payment cannot be cancelled or refunded by CRA. For cancellation and refund of e-Stamp Certificate, the applicant has to approach the Sub/Deputy Collector (Revenue of the concerned Revenue Sub-Division).

(2) This Receipt may be computer generated.

FORM - 5
(See Rule 21(3))

Register regarding daily postings of applications for e-stamp Certificates and e-Stamp Certificates issued (to be maintained by the ACC / CRA)

Sl No	Date	Name of the Purchaser / Authorised Person	Amount of Stamp duty paid by way of Cash / DD / PO / Any other authorised mode	e-stamp Certificate No and date	Signature of the Purchaser or Authorised Person
(1)	(2)	(3)	(4)	(5)	(6)

FORM - 6

(See Rule 19 (3))

Register regarding the daily stamp duty collected and remitted to State Government (to be maintained by the CRA)

PART – I

Sl No	Date	Name of the CRA	No. of e-stamp certificates issued	Amount of stamp duty collected		Total
				by Cash	by DD / PO etc.,	
(1)	(2)	(3)	(4)	(5)	(6)	(7)

PART – II

Date	Opening Balance (Previous day's Closing Balance)	Amount of stamp duty collected		Total	Amount Remitted to State Government	Commission @ 0.65% (of the Amount in column 13) payable to the CRA deducted.	TDS (Tax Deducted at Source) / Duty payable to the Central / State Govt., deducted from the Commission Amount (in Column 14)	Closing Balance (12-13)
		By Cash	by DD / PO etc.,					
(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)

(By Order of the Lieutenant -Governor)

(G.RAGESH CHANDRA)
SPECIAL SECRETARY TO GOVERNMENT