

The Governor is pleased to order the publication of the following English translation of Government notification no. K.No.-7-260/11-2012-500(97)/2008 dated 21-02-2013:

NOTIFICATION

No. K.No.-7-260/11-2012-500(97)/2008

Lucknow, Dated 21-02-2013

In exercise of the powers under sections 10, 74 and section 75 of the Indian Stamp Act, 1899 (Act no. II of 1899), the Governor is pleased to make the following rules, namely:

THE UTTAR PRADESH E-STAMPING RULES, 2013

PART-I

PRELIMINARY

1. Short title, extent and commencement (1) These Rules may, be called the Uttar Pradesh E-Stamping Rules, 2013.
(2) These Rules shall be applicable to the whole State of Uttar Pradesh.
(3) They shall come into force with effect from the date of their publication in the Gazette.
2. Definitions-(1) In these rules unless there is anything repugnant in the subject or context, -
 - (a) "Act" means the Indian Stamp Act, 1899 (Act no. 2 of 1899), as amended from time to time in its application to Uttar Pradesh;
 - (b) "Agreement" means the agreement executed between the Appointing Authority and the Central Record-keeping Agency describing the terms and conditions of appointment of the Central Record-keeping Agency;
 - (c) "Appointing authority" means the Government or the Commissioner of Stamps, authorized by the Government in this behalf by notification in the Gazette for any specific purpose under these rules;
 - (d) "Approved Intermediaries" means the Central Record-keeping Agency and the Authorized Collection Centres including all its offices and branches as appointed with the prior approval of the Government to Act as an intermediary between the Government and the Stamp duty payer for collection of Stamp duty under these rules;
 - (e) "Authorized Collection Centre" means an agent appointed by the Central Record-keeping Agency, with the prior approval of the Government, to Act as an intermediary between the Central Record-keeping Agency and the Stamp duty payer for collection of Stamp duty;
 - (f) "Central Record-keeping Agency" means an agency appointed by the appointing authority for computerization of Stamp Duty Administration System in the State or at such places as the Government may determine from time to time;
 - (g) "Commissioner of Stamps" means the Inspector General of Registration appointed under section 3 of the Registration Act, 1908, (Act No. XVI of 1908);
 - (h) "Department" means the Stamp and Registration Department, Government of Uttar Pradesh;
- ¹[(i) "E-Stamp" means an electronically generated impression on paper to denote the payment of stamp duty and includes digital E-Stamp in a dematerialised format.]
- (j) "Form" means a Form appended to these rules;

1. Subs. By THE UTTAR PRADESH E-STAMPING (SECOND AMENDMENT) RULES, 2021

(k) "Government" means the State Government of Uttar Pradesh ;
(l) "Grievance Redressal Officer" means an officer of the department, not below the rank of Assistant Commissioner of Stamps, authorized by the Commissioner of Stamps ;
(2) Words and expressions not defined in these rules shall have the same meanings respectively assigned to them in the Indian Stamp Act, 1899 (Act no. 2 of 1899) and the Registration Act, 1908 (Act no. 16 of 1908) as amended from time to time in its application to Uttar Pradesh and the Information Technology Act, 2000 (Act no. 21 of 2000).

PART-II

APPOINTMENT OF CENTRAL RECORD KEEPING AGENCY

3. Eligibility criteria for appointment of Central Record-keeping Agency—Any Public Financial Institution, Indian Scheduled Bank or a Company engaged in providing depository services appointed by Central Government, a company recognized by the Government either individually or in consortium may be eligible for appointment as Central Record-keeping Agency.

4. Appointment of Central Record—The Appointing Authority shall select and appoint by notification a suitable agency to function as Central Record-keeping Agency for the State to implement the Computerisation of Stamp Duty Administration System in specified places of the State as declared by him from time to time, in order of as mentioned below--

- on the basis of recommendations, if any, of the Central Government regarding appointment of Central Record-keeping Agency, issued from time to time;
- by inviting technical and commercial bids through a duly constituted expert Selection Committee.

5. Term of appointment—The term of the Central Record-keeping Agency appointed under these rules shall be five years.

6. Central record-keeping Agency to execute Agreement and Undertaking and Indemnity Bond—(1) The appointment of the Central Record-keeping Agency shall be on the contract basis and the Agency shall enter into an Agreement in Form-1 with the Appointing Authority or the Government.

(2) The Central Record-keeping Agency shall along with the agreement referred to in sub-rule (1) execute an Undertaking & Indemnity Bond in Form-2, in favour of the Appointing Authority or in any other form as may be determined by the Government from time to time.

7. Termination of appointment of Central Record-keeping Agency—(1) The appointment of the Central Record-keeping Agency may be terminated earlier than the agreed term of appointment, on the ground of any breach of obligation, or terms of agreement, or the provisions of these rules or the Act, or financial irregularity or for any other sufficient reason which shall be recorded in writing.

- However, the decision to terminate the appointment will be taken only--
 - after the Central Record-keeping Agency has been given a three months show-cause notice specifying the details of grounds under sub-rule (1) and ;
 - after the Central Record-keeping Agency has been given a reasonable opportunity of being heard ;
 - after the explanation offered by the Central Record-keeping Agency has not been found to be satisfactory; or
 - in case of breach of obligation, if the Central Record-keeping Agency fails to cure the breach within the three months period from the date of show-cause notice.

(3) If the ground, on which the Appointing Authority has decided to terminate the appointment is such that it has also caused loss of revenue to the State, the Central Record-keeping Agency shall be bound to pay the complete amount of revenue loss, in addition to such amount of penalty as may be imposed by such authority;

(4) The amount of penalty that may be imposed under sub-rule (3) will not exceed up to an amount equal to twice the loss of revenue;

(5) On termination of appointment under this rule, the Central Record-keeping Agency shall transfer all the data generated during the period of appointment to the Government. After the termination of the appointment of the Central Record-keeping Agency, shall not use or cause to be used the data generated during the period of appointment for its business or any other purpose what-soever.

8. Renewal of appointment of Central Record-keeping Agency—(1) The application for renewal of appointment of the Central Record-keeping Agency will be made to the Appointing Authority at least three months before the expiry of the running term of appointment.

(2) The Appointing Authority may, before taking decision on the application for renewal of the appointment of the Central Record-keeping Agency, call for any information or record from the Department or the Central Record-keeping Agency or the Authorized Collection Centers or any other person or body.

(3) On being satisfied about the suitability of renewal the Appointing Authority may renew the appointment.

(4) If the Appointing Authority decides to renew the Appointment, a fresh agreement referred in rule 6 (1) and undertaking and in Indemnity Bond referred to in rule 6(2), will be executed with suitable amendments, if any.

(5) The Appointing Authority shall have power to refuse the renewal of the term of appointment for reasons to be recorded in writing.

PART-III

DUTIES OF THE CENTRAL RECORD-KEEPING AGENCY

9. Duties of Central Record-keeping Agency—(1) The Central Record-keeping Agency shall be responsible for—

(a) creating need based infrastructure, hardware and software in designated places in consultation with the Appointing Authority and its connectivity with its main server;

(b) creating need based software in the offices of Registering Officers, and Supervisory and Controlling Officers of the Department and at authorized collection centers, the point of contact for payment of Stamp duty, within the State or at such places as may be specified from time to time by the Appointing Authority;

(c) providing suitable and adequate training for operation and the use of the system to the personnel of the department as may be specified from time to time by the Appointing Authority;

(d) facilitating in selection of authorized collection centres for collection of stamp duty and issuing E-stamp certificates;

(e) co-ordinating between the central server of Central Record-keeping Agency Authorized collection centers (banks, etc.) and the offices of the Registering Officers, and Supervisory and Controlling Officers of the Department or any other office or places as may be specified by the Appointing Authority ;

(f) collecting stamp duty and remitting it to the Head of Account of the State in accordance with these rules and as directed from time to time by the Government as the case may be;

(g) preparing and providing various reports as required under these rules and as required by the Commissioner of Stamps from time to time.

(2) (a) The Central Record-keeping Agency shall not provide, transfer or share any hardware, software or any other technology or details in respect of the E-stamping project undertaken by it in the State to anybody without written permission of the Appointing Authority other than the duly appointed Authorized Collection Centers.

(b) Deploy the E-stamping application software after getting the security audit conducted by agency empowered by the Government. The security audit shall also be required whenever there is any change in the E-stamping application software's subsequently.

(c) Maintain the logs of all the activities on the server dedicated for E-stamping under guidelines of Indian Computer Emergency Response Team "CERT in" on regular basis.

10. Commission allowable to the Central Record-keeping Agency—(1) The Central Record-keeping Agency shall be entitled to such agreed percentage of Commission on the amount of Stamp duty collected by Approved Intermediaries. The rate of Commission shall be notified by the Government in the Gazette.

(2) The Commission to the Central Record-keeping Agency shall be subject to the condition of rule-20 hereunder mentioned.

11. Specification of software to be used by Central Record-keeping Agency—(1) The Central Record-keeping Agency shall have to design and use such software that the following minimum details are shown on the E-stamp certificate—

(a) distinguished Unique Identification number of the Certificate so that it is not repeated on any other certificate during the lifetime of the E-stamping system,

(b) date and time of issue,

(c) amount of stamp duty paid through the certificate in words and figures,

(d) name and address of the purchaser or authorized representative of the purchaser obtaining the E-stamp certificate,

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

(f) brief description of the property, if any, which is subject matter of the instrument,

(g) code, location and district of the issuing branch of the Approved Intermediary,

(h) any other distinguishing mark of the certificate e.g. bar code etc., if any,

(i) space on the paper for signature and seal of the Issuing Officer/authorized signatory of the Approved Intermediary.

(2) The software to be used by the Central Record-keeping Agency shall also provide—

(a) facility to the Registering Officer to lock the E-stamp certificate used in an instrument which is to be presented for verification by him,

(b) facility to cancel spoiled, unused or not required for use E-stamp certificate,

(c) necessary user ID, passwords and codes to be used by the designated officials of the department to search, access and view any E-stamp certificate and to access Management Information System and the Decision Support System. The Central Record-keeping Agency

shall provide these passwords and codes to the concerned officials of the Department directed by the Appointing Authority,

(d) availability of details of the issued E-stamp certificate on the E-Stamping Serve maintained by the Central Record-keeping Agency.

(e) availability of the different transaction details and reports relating to E-stamping, on the website of the Central Record-keeping Agency which will be accessible to the officers mentioned in clause (c) of sub-rule (2).

PART-IV

AUTHORIZED COLLECTION CENTERS

12. Appointment of Authorized Collection Center-The Central Record-keeping Agency may appoint agent(s), herein after called Authorized Collection Centers, with 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. The service charges, commission or fee etc. payable to Authorized Collection Centers shall be paid by the Central Record-keeping Agency at their own level as mutually agreed between them.

¹[13. Eligibility criteria for appointment of Authorized Collection Center- Any Scheduled Bank, any Financial Institution or undertaking controlled by the Reserve Bank of India or the Financial Institution or Undertaking controlled by the Government, or a Post Office or a stamp vendor having license under Uttar Pradesh Stamp Rules, 1942, possessing educational qualifications prescribed by the Stamp Commissioner Uttar Pradesh or Common Service Center e-Governance Services India Limited or Fair-price shop owner will be and eligible for appointment as Authorized Collection Center, subject to the prior approval of the Appointing Authority under rule 12.]

14. Branches of Central Record-keeping Agency also to collect Stamp duty-All the offices/branches of the Central Record-keeping Agency in specified places of the State, as declared by Appointing Authority from time to time collect the payment of Stamp duty for which separate approval from the Appointing Authority under rule 12 will not be required.

15. Infrastructure-All such Approved Intermediaries shall be equipped with the required computers, printers, internet connectivity and other related infrastructure which is necessary to implement the E-stamping system as specified by the Central Record-keeping Agency from time to time.

16. Cost of Infrastructure-The cost of providing equipment and infrastructure referred to in rule 15 will be borne by the concerned Approved Intermediaries.

17. State to provide necessary hardware and infrastructure in the offices of the Department the Government shall make arrangements for necessary infrastructure at the Officer of Registering Offices, and their supervisory and controlling officers, which includes the computers, printers, bar code scanners, internet connection, etc. as specified by the Central Record-keeping Agency from time to time.

18. Termination of agency of Authorized Collection Centre the Appointing Authority may at any time, for reasons to be recorded in writing, advice the Central Record-keeping Agency to terminate the agency of any Authorized Collection Centre and the Central Record-keeping Agency shall on such advice terminate the agency of such Authorized collection centre.

19. Minimum Value limit of E-stamp certificate (1) The E-stamp certificates may be issued only for amounts exceeding Rs. 9999 (Rupees nine thousand nine hundred ninety) of such other minimum amounts as may be specified by the Appointing Authority from time to time.

(2) The limit referred to in sub-rule (1) shall not apply to issue of E-stamp certificate for payment of additional stamp duty under rule 28.

PART-V

REMITTANCE OF THE STAMP DUTY TO GOVERNMENT ACCOUNT

20. Central Record-keeping Agency to deposit the Stamp duty to Government account and payment of commission to CRA-(1) The Central Record-keeping Agency shall reconcile and deposit the consolidated amount of Stamp duty collected by its offices/branches and by its Authorized Collection Centers in the proper Head of account of Stamp and registration as may be notified from time to time by the Government not later than the closure of business hours of next two working days from the date of such collection of Stamp duty or within such period as may be mutually agreed to in the Agreement.

(2) The method of remittance of the amount of Stamp duty by the Central Record-keeping Agency to the proper Head of the State shall be through Electronic Clearing System, (ECS), Real Time Gross Settlement National Electronic Fund Transfer (RTGS) challan or otherwise as may be directed in writing by the Appointing Authority from time to time.

(3) The deposit referred in sub-rule (1) shall be transferred in the Government Treasury or Authorized Banks and the Central Record-keeping Agency shall maintain the daily account of such deposits in the Register which shall be in such form as may be determined from time to time by the Appointing Authority.

(4) The Central Record-keeping Agency shall be paid commission on the basis of the consolidated receipt statements submitted by it either on the monthly or bi-monthly basis as may be determined from time to time by the Government or in accordance with the Agreement in the Form No. 1 appended to these rules. The commission shall be paid under this sub-rule after deducting Income Tax at source. The Central Record-keeping Agency shall be liable to pay any other taxes which are payable under any Central or State Act.

PART-VI

Procedure for Issue of E-stamp certificate

21. Application for E-stamp certificate-The person desiring to pay Stamp duty shall make and application in Form-3 to any of the branch of Central Record-keeping Agency or Approved Intermediaries, along with the requisite details and amount of Stamp duty for getting the E-stamp certificate.

22. Mode of payment of Stamp duty-The payment of amount of stamp duty shall be made by means of Cash or Pay Order or Cheque or Bank Draft, or Electronic Clearing System or Real Time Gross Settlement or any other mode of transferring funds as directed by the Appointing Authority.

1[23-Issue of E-stamp certificate-(1) The Authorized official of Approved Intermediary shall issue E-stamp certificate for the amount received under rule 22.

(2) The Approved Intermediary, who is issuing the E-Stamp certificate shall keep a daily account of issued E-stamp certificates in a Register to be maintained by them and take signature of the purchaser or the Authorized person, as the case maybe, on the relevant column of the Register.

(3) The Commissioner of Stamp shall make arrangements for self-printing of E-stamp certificate against the amount received under rule 22, for the general public.

(4) Self Printing of E-stamp certificates under above mentioned sub-rule (3) shall be permissible, up to the limit of amount specified by the Commissioner of Stamp.]

24. Authorized official issuing the E-stamp certificate-The Approved Intermediary shall ensure that the person who has been given the duty to issue E-stamp certificate is regular full-time employee of their Agency or Institution and having suitable credentials.

25. E-stamp certificate and size of paper thereof and printed area therein. **(1)** The signature and seal, showing name and designation of the Issuing Officer and name and address of the branch of Approved Intermediary, and other details as provided by the applicant in application Form-3 shall be made by non-washable permanent black ink or such other appropriate colour and shade as may be determined by the Commissioner of Stamps,

(2) The E-stamp certificate shall be printed on 80 GSM quality paper of the size 210 Millimetres x 297 Millimetres with a margin of 3.50 Centimetres on the left and 1.50 Centimetres on the right side of the page and 2 Centimetres on the top of the paper or such other size or margin as determined by the Commissioner of Stamps by written instructions issued from time to time.

(3) The print of every E-stamp certificate shall be bright, clear and distinct and shall not be overlapped.

¹["(4)- Where digital E-Stamp is to be issued it shall be issued and transmitted to the applicant by Central Record Keeping Agency (CRA) in the format and manner prescribed by the Appointing Authority."]

26. 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 Registering Officers holding a valid User ID and password which shall be provided by the Central Record-keeping Agency.

27. Payment of additional Stamp duty-If a person, for any reason, who has E-stamp certificate of certain denomination issued for an instrument, has to pay an additional amount of Stamp duty on the same instrument, he may make an application in Form-4 along with the payment of such amount of additional Stamp duty to the Approved Intermediary.

28. 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 25.

(2) The party to an instrument may use impressed stamp (s) together with the E-stamp certificate to pay stamp duty chargeable on such instrument under the Act.

29. Use of E-stamp certificate-how to be written (1) Every instrument 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 cannot be used for or applied to any other instrument.

(2) No second instrument chargeable with duty shall be written upon the E-stamp certificate, upon which an instrument chargeable with duty has already been written.

(3) Every instrument written in contravention of sub-rule (1) or sub-rule (2) shall be deemed to be unstamped and shall be dealt with under provisions of the Act.

30. Distinguished Unique Identification number of the E-stamp certificate-The distinguished unique identification number of the E-stamp certificate shall be written or printed at the top of each page of the instrument.

31. Verification and locking the details of E-stamp certificate (1) The Registering Officer, after making the enquiry envisaged by the Registration Act. 1908 (Act no. XVI of 1908) and before proceeding to Act upon under section 52 of the said Act, shall verify the correctness and authenticity of the E-stamp certificate used in the instrument by accessing the relevant website of the Central Record-keeping Agency its unique identification number and with the help of bar code scanner. The Registering Officer after such verification, shall further proceed to register the instrument, and shall also lock the E-stamp certificate by using user ID Code and password provided by the Central Record-keeping Agency to prevent re-use of such certificate.

(2) The E-stamp certificate required to be used for other instruments which applicant do not want to get registered, shall also be presented for verification and authentication by the Registering Officer within whose jurisdiction it has to be used. The Registering Officer shall verify and authenticate such E-stamp in the same manner as mentioned in sub-rule (1) and lock it so as to prevent re-use of such F-certificate.

(3) No Registering Officer shall disclose the user ID Code and the password provided to him by the Central Record-keeping Agency. The concerned officer shall be responsible for any loss occurring to the Government due to misuse or unauthorized use of the user ID Code or the password allotted to the Registering Officer.

PART-VII

REFUND AND ALLOWANCE OF E-STAMPS

32. Procedure for refund of spoiled/unused/not required for use E-stamp certificate-

(1) The application for refund or allowance of 'spoiled' or 'misused' or 'not required for use', E-stamp certificate shall be made in Form-5 along with the E-stamp certificate to such officers of Department who have been appointed as Collector under sub-section 9 of Section 2 of the Act by the Government from time to time, within whose jurisdiction E-stamp certificate is required to be locked by the Registering Officer for use, within such time as may be prescribed under Chapter-V of the Act for refund or allowance.

(2) After verification by accessing the relevant web-site of the Central Record-keeping Agency, the Collector shall cancel and lock the verified E-stamp certificate and endorse the fact of cancellation by putting the word "CANCELLED" on the original paper on which E-stamp certificate was issued with his signature and seal. The procedure for refund or allowance prescribed under Chapter VI of the U.P. Stamp Rules, 1942 shall apply *mutatis mutandis* with such modification as are necessary.

(3) The Collector shall maintain a record of such cancelled E-stamp certificate, in his office.

PART-VIII

INSPECTIONS, AUDIT AND APPRAISAL OF THE PERFORMANCE OF THE SYSTEM

33. Inspection of the Central Record-keeping Agency and the Authorized Collection Centers and Schedule of Inspections and audit-(1) The Officers of the department who are appointed as Collector, under sub-section 9 of section 2 of the Act by the Government from time to time, within whose jurisdiction E-stamp certificate is required to be locked by the Registering Officer for use, shall inspect all or any of the branch(s) or officer(s) of the Approved Intermediaries.

(2) Any supervisory officer of the Department or any private or public sector technical-cum audit expert/agency duly authorized by the Appointing Authority or by the Commissioner of Stamps, in this behalf, may inspect all or any of the branches/offices of the Central Record-keeping Agency and Approved Intermediaries located within its jurisdiction as prescribed in Schedule of Inspections mentioned in Annexure-1, in the State on any working day during working hours.

(3) The Commissioner of Stamps may, however, at any time on receipt of a complaint or *suo motu*, direct any official of the Department to inspect any branch or office of the Central Record-keeping Agency or Approved Intermediaries and to submit report, besides the regular inspections mentioned in sub-rule (1).

(4) The Accountant General, Uttar Pradesh, Allahabad may also make audit of the receipts and remittances made by the Central Record-keeping Agency.

34. Schedule to be followed for making Inspections and audit-All or any of the branches/offices of the Central Record-keeping Agency and Approved Intermediaries in the State will be inspected and audited, as far as possible, according to the Schedule of Inspections referred to in sub-rule(1) of rule 33.

35. Centers Record-keeping Agency/Authorized Collection Centre bound to provide information-During such inspection, the Inspecting Officer or the expert/agency may require the Officer In-charge of the inspected branch/office to provide any information on 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 and the concerned Central Record-keeping Agency or Approved Intermediary shall provide such information on priority basis.

36. Submission Inspection report—The Inspecting Officer and the technical-cum-audit expert/agency shall submit inspection report mentioning the observations regarding omissions, violations, delays or irregularities, if any, suggestions and recommendations etc. to the Commissioner of Stamps.

37. Commissioner of Stamps to take appropriate action—The Commissioner of Stamps on receipt of inspection report shall take appropriate action in the matter and may make recommendation to the Appointing Authority including imposition of penalty and/or termination of appointment of Central Record-keeping Agency or the agency Authorized as Collection Centre (if so warranted by the circumstances).

If, however, the Commissioner of Stamps is also authorized by the Government to function as Appointing Authority, he will take appropriate action in that capacity under these rules.

38. Appointing authority to take appropriate action—The Appointing Authority may, after giving a reasonable opportunity of being heard to the Central Record-keeping Agency or the agency authorized as Collection Centre, take any appropriate action as it deems fit on the basis of the inspection/technical audit report and the recommendations of the Commissioner of Stamps.

PART-IX

PENALTY FOR OMISSIONS AND VIOLATIONS

39. Penalty for delay in remittance to Government account—In case the Central Record-Keeping Agency fails to remit the amount of Collected Stamp Duty in the Head of Account of the State within the period as stipulated in sub-rule (1) of rule 20, the Central Record-Keeping agency shall be liable to pay penalty for delay, besides the collected amount of stamp duty in the following manner :—

Period of delay

- (i) When the amount of stamp duty so collected is remitted on third working day or after that day but on or before seventh working day from the date of collection;
- (ii) When the amount of Stamp duty so collected is remitted after closing of seventh working day from the date of collection.

Penalty

Punitive amount equal to the commission payable to the Central Record-keeping Agency on the respective amount which was deferred to be remitted;

The penalty imposed above and in addition to that the compound penalty of one per cent per day of the amount of collected stamp duty shall also be imposed from the first day of default in remittance.

40. Dispute regarding delay in remittance—(1) In case of any dispute regarding the reason of delay in remitting the stamp duty and the consequent liability to pay penalty under rule 39, the Central Record-keeping Agency shall be given a reasonable opportunity of being heard on the point of reasons of delay .

(2) If the Commissioner of Stamps is satisfied that the delay in remittance was caused due to reason(s) beyond the control of the Central Record-keeping Agency (such as Acts of God, Acts of Civil or Military authorities, fire, epidemics, wars, terrorist acts, riots, earthquakes, storms, typhoons, floods), he may waive off the penalty stipulated in rule 39 either fully or partially.

(3) In case of any dispute on any issue of penalty imposed, the matter may be referred to the Government, and the decision of the Government shall be final.

41. **Central Record-keeping Agency responsible to indemnifying the loss to the Government and penalty for loss**—(1) If any Act, omission, irregularity or violation on the part of the Central Record-keeping Agency or any of its Authorized Collection Centers has resulted in loss of revenue to the Government, the Central Record-keeping Agency shall indemnify such amount of loss of revenue along with an interest calculated at the rate of one and half per cent per mensem and a penalty of an amount upto an amount not exceeding two times the amount of loss of revenue to the Government.

(2) The Central Record-keeping Agency shall, however, be given an opportunity of being heard before taking decision under sub-rule (1).

42. **Amount due and the penalty recoverable as arrears of land revenue**—In case, the Central Record-keeping Agency refuses to pay the amount due to the Government and the penalty imposed by the Appointing Authority under these rules, it may be recovered as arrears of land revenue.

43. **The Government not liable for any loss or damage to the Central Record-keeping Agency or its Authorized Collection Centers**—The Government or the Appointing Authority or any officer of the department shall not be responsible for any loss or damage caused to the Central Record-keeping Agency or any of its Authorized Collection Centers on account of misuse or mishandling of the hardware and software including any Act or omission on his part or of any third party and any defect in or malfunctioning of the network or for any damage caused to them by whatever reason.

PART-X

ARBITRATION

44. **Arbitration arrangement**—All disputes and differences between the parties to the Agreement shall as far as possible, be settled amicably and failing that all such disputes shall be referred to a mutually agreed arbitrator under the provisions of the Indian Arbitration and Conciliation Act, 1996 (Act no. 26 of 1996).

45. **Venue of Arbitration**—The venue of arbitration shall be at Lucknow.

PART-XI

PUBLIC GRIEVANCE REDRESSAL SYSTEM

46. **Grievance redressal officers**—(1) The Commissioner of Stamps will designate one or more officers of the department, called 'Grievance Redressal Officers' to look and enquire into the complaints received against the misconduct or irregularities of the Central Record-keeping Agency or its Authorized Collection Centers or of any other official related with the implementation of these rules.

(2) The Grievance Redressal Officers will be allocated specified districts for entertaining the complaints received under sub-rule (1).

47. **Complaint to Grievance Redressal Officers**—Any Stamp duty payer who has any grievance against the services of the Central Record-keeping Agency or any of its Authorized Collection Centre or any other official related with the implementation of these rules may make a complaint to the concerned Grievance Redressal Officers alongwith documentary or other evidences to support the cause of the complaint.

48. **Opportunity of being heard by Enquiry Officer**—(1) The Grievance Redressal Officers on receiving the complaint will immediately bring the complaint to the notice of the Commissioner of Stamps :

(2) The Appointing Authority or Commissioner of Stamps may order the Grievance Redressal Officers or any other officer (to be called Enquiry Officer) to enquire into the complaint.

(3) The Enquiry Officer shall give a reasonable opportunity of being heard to the parties concerned and will examine the evidence, if any, produced by them.

49. Enquiry report—After making the enquiry, the Enquiry Officer will submit its enquiry report to the Appointing Authority or the Commissioner of Stamps as the case may be.

50. Appointing Authority to take action on enquiry reports—On the basis of the enquiry report, the Appointing Authority shall take appropriate action under these rules against the Central Record-keeping Agency or will make suitable recommendation to the employer of the concerned official for taking appropriate action.

PART-XII

MANAGEMENT INFORMATION SYSTEM/DECISION SUPPORT SYSTEM

51. Central Record-keeping Agency to furnish Management Information System and Decision Support System reports to the Department—(1) The Central Record-keeping Agency shall provide Login ID to the Commissioner of Stamps and to any or all such other officers as he may direct in this regard, for online access to the required information reports in the E-stamping system.

(2) The Central Record-keeping Agency shall furnish such information's including following information reports to the Commissioner of Stamps and to any or all such other officers as he may direct :—

(i) **Audit trail report**—Tracking of all system based actions performed by users of collecting branches/offices of the Central Record-keeping Agency and the Authorized Collection Centers pertaining to any specified day or period.

(ii) **Government payable reports**—Authorized Collection Center-wise (including collection branches of the (Central Record-keeping Agency) Total collection report of any specified day or period.

(iii) **Additional Stamp duty certificate reports**—For all or any of the collecting branches/offices of the Central Record-keeping Agency and Authorized Collection Centers pertaining to any specified day or period.

(iv) **Locked E-stamp certificate report**—Relating to all or any of the Sub-registrars pertaining to any specified day or period.

(v) **Remittance reports**—A district-wise detail of the remittances made by the Central Record-keeping Agency into the Government Account pertaining to any specified day or period.

(vi) **Report of cancelled E-stamp certificates**—Pertaining to any specified day or period relating to any particular day or period ; (refer to rule 32).

(vii) **Certificate Generation report**—Reports or E-stamp certificates generated for any/all collecting branches/offices of the Central Record-keeping Agency and the Authorized Collection Centers pertaining to any specified day or period.

(viii) **Yearly Stamp Duty Collection report**—Yearly report of stamp duty collected by any/all of the collecting branches/offices of the Central Record-keeping Agency and the Authorized Collection Centers.

(ix) **Stamp Duty Type Collection report**—Showing category of instrument-wise monthly stamp duty collections of any calendar year for any/all collecting branches/offices of the Central Record-keeping Agency and the Authorized Collection Centers.

(x) Stamp duty monthly collection report of any calendar year for—any/all of the collecting branches/offices of the Central Record-keeping Agency and the Authorized Collection Centers.

(xi) Any other report or information as may be required by the Commissioner of Stamps from time to time.

PART-XIII

ROLE OF TREASURY

52--Treasury to verify daily remittances—The Treasury Officer shall verify from the account scroll received from the Government Business Branch of State Bank of India the details of the daily remittances of Stamp duty made by the Central Record-keeping Agency into the Government Account referred to in rule 20.

PART-XIV

DELEGATION OF POWERS

53--Appointing Authority may delegate all or any of its powers—The Appointing Authority by making an order in writing may delegate all or any of their powers and/or functions to officers (s) of the Department.

54--Power to amend the rules—The Government may amend these rules by notification in the Gazette.

55--Savings—In case of any contradiction between these rules and any rule of U.P. Stamp Rules, 1942 these rules shall prevail.

APPENDIX

(A) Forms under these Rules--

1. Form-1--Agreement with Central Record-keeping Agency-- *see* Rule 6 (1)
2. Form-2--Indemnity Bond by Central Record-keeping Agency--*see* rule 6 (2)
3. Form-3--Application for e-Stamp- *see* rule 21
4. Form-4--Application for additional Stamp duty- *see* rule 27
5. Form-5--Application for refund of Stamp duty- *see* rule 32

(B) Annexures--

Annexure 1--Schedule of inspections and audit-- *see* rule 33

By order,
B. M. MEENA,
Pramukh Sachiv.