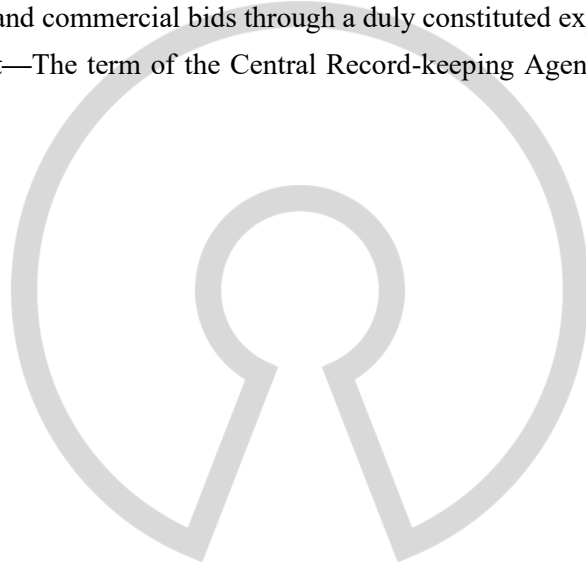


UTTAR PRADESH E-STAMPING RULES 2013 (AS AMENDED)

2 21 2013 go (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-11 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-- (a) on basis of recommendations, if any, of the Central Government regarding appointment of Central Record-keeping Agency, issued from time to time; (b) 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-I 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 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. (2) However, the decision to terminate the appointment will be taken only— (a) 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 ; (b) after the Central Record-keeping Agency has been given a reasonable opportunity of being heard ; (c) after the explanation offered by the Central Record-keeping Agency has not been found to be satisfactory; or (d) 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) The ground, on which the Appointing Authority has decided to terminate the appointment is such that it has also caused loss or 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 or penalty as may be imposed by such authority; (4) amount or penalty that may be imposed under sub-rule (3) will not exceed up to an amount equal to twice the loss or revenue; (5) On termination or 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 or 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 whatsoever

8. Renewal of appointment of Central Record-keeping Agency 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 term of appointment. (2) 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 or the term of appointment for reasons to be recorded in writing.

PART-III DUTIES OF 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 or 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 or 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 places as may be specified by the Appointing Authority ; (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 or all the activities on the server dedicated for E-stamping under guidelines of Indian Computer Emergency Response Team "CERT in" on regular basis.

IO. 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.

I I. 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 or 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 or 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 IDs, passwords and codes to be used by the designated officials or the department to search, access and view any E-stamp certificate and to access Management Information System and the Decision Support System.

19. The Central Record-keeping Agency shall provide the following facilities— (1) The Central Record-keeping Agency shall provide the following facilities— (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 IDs, passwords and codes to be used by the designated officials or the department to search, access and view any E-stamp certificate and to access Management Information System and the Decision Support System.

20. Procedure for refund of spoiled/unused/not required for use E-stamp certificate— (1) The application for refund or allowance for '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 the Department who have been appointed as Collector under sub-section 9 of Section 2 of the Act 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 spoiled 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.

21. 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 jurisdiction as prescribed in Schedule of Inspections mentioned in Annexure-I, 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. 20 21 2013 \$0 36. Submission Inspection Inspecting Officer and the technical-audit expert/agency shall submit inspection report mentioning the observations regarding omissions, irregularities, if any, suggestions and recommendations etc. to the violations, delays or Commissioner Stamp

37. Commissioner or Stamp (o) (aka appropriate action 'The Commissioner Stamp 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 or appointment of Central Record-keeping Agency or the agency Authorized as Collection Centre (if so warranted by the circumstances). If, however, the Commissioner of Stamp 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 or Stamp. 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 till the end of Account or the State within the period as stipulated in sub-rule (1) or 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 which • respective amount 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 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 typhoon, 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. 21 2013 21 41. Central Record-keeping Agency responsible to indemnifying the loss to the Government and penalty for 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 or to the Government, the Central Record-keeping Agency shall such of loss revenue along with an interest calculated at the rate of one and half per cent per annum and a penalty or an amount upto an amount not exceeding two times the amount of loss or revenue to the Government. (2) 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 on 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 or
 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
 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 along with documentary or other evidences to support the cause or the complaint

48. Opportunity of being heard by Enquiry Officer—The Grievance Redressal Officers on receiving the
 complaint will immediately bring the complaint to the notice of the Commissioner of Stamps : 2013 do 21
 (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) 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—On making the enquiry, the 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 the basis or the enquiry the Appointing shall take action under these rules against the Central Record-keeping Agency or will suitable to the employer or the concerned official for taking appropriate action.

PART-XII SYSTEM/DECISION

SYSTEM 51. Central Record-keeping Agency to furnish Management Information System and Decision

Support System reports to the Central Record-keeping Agency shall provide Login 11) 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 existing system. 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 or 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 or 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 of E-stamp 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—early report or quarterly stamp duty collected by any/all of the collecting branches/offices of the Central Record-keeping Agency and the (ix) stamp Duty Type Collection report—showing category of instrument-wise stamp duty collections or any calendar year for any/all collecting of the Central Record-keeping Agency and the Authorized Collection Centers. 117 21 2013 do 2.3 (x) stamp duty monthly collection report or any calendar year for any/all of the collecting branches/offices of the central Record-keeping Agency and the Authorized (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 the Government Business Branch of State Bank of India the details of the daily remittances Stamp duty made by the Central Record-keeping Agency into the Government Account referred to in rule 2).

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— I . Form- I --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) Annexure I--Schedule of inspections and audit see rule 33 .By order, B. M. MEENA, Pramukh Sachi'.'. .

