

I. Revenue and Disaster Management Department

I.1. Notification enabling the issuance of e-Stamp Certificates

The Odisha Gazette



EXTRAORDINARY
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REVENUE & DISASTER MANAGEMENT DEPARTMENT

NOTIFICATION

The 7th November 2015

No. 31065—Stamp-17/2014-R&DM.—In exercise of the powers conferred by Sections 74 and 75, read with Section 10 of the Indian Stamp Act, 1899 (2 of 1899), as applicable to the State of Odisha and in supersession of the notification of the Government of Odisha No. 34111-Stamp-21/2013, dated the 4th September, 2013 in the Revenue & Disaster Management Department, published in the extraordinary issue of the *Odisha Gazette* No. 2018, dated the 19th October, 2013, the State Government do hereby make the following rules, namely :—

CHAPTER - I

PRELIMINARY

1. Short Title and Commencement—

- (1) These rules may be called the Odisha Stamp (Payment of Duty by means of e-Stamping) Rules, 2015.
- (2) They shall come into force on the date of their publication in the *Odisha 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.
- (4) An endorsement so made under these rules through e-Stamping shall have the same effect as if the duty of an amount equal to the amount stated in the endorsement has been paid in respect thereof and such payment has been indicated on such instruments by means of stamps in accordance with the requirements of sub-section (2) of Section 10 of the Act.

2. Definitions—

- (1) In these rules, unless the context otherwise requires,—
 - (a) “Act” means the Indian Stamp Act, 1899 (2 of 1899) ;

- (b) "Agreement" means the Agreement executed under Rule 6 ;
- (c) "Appointing Authority" means the Inspector-General of Registration appointed under sub-section (1) of Section 3 of the Registration Act, 1908 (16 of 1908) and includes the Chief Controlling Revenue Authority under the Act;
- (d) "Authorised Collection Centre" means 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) "Central Record Keeping Agency" means an agency appointed under Rule 4 for computerisation of stamp duty administration system ;
- (f) "Chief Controlling Revenue Authority (CCRA)" means the Member, Board of Revenue, Odisha, Cuttack ;
- (g) "Decision Support System" means the computerised information system of Central Record Keeping Agency which shall sift through and analyse the entire database for compilation of information to be used to solve problems and to take correct decisions ;
- (h) "Department" means the Department of Revenue & Disaster Management of the Government of Odisha ;
- (i) "de-mat account" means a book keeping or recording of transfer or circulation or deposit of stock certificates or e-Stamp Certificates electronically ;
- (j) "Depository Services" means and includes depository related services rendered in de-mat account, trading account in respect of marketable securities, and other auxiliary services ;
- (k) "e-Stamp" means an electronically generated impression on paper to denote the payment of stamp duty, by the Central Record Keeping Agency ;
- (l) "Form" means Forms appended to these rules ;
- (m) "Grievance Redressal Officer" means the Superintendent of Stamps or any other Officer authorised by the Chief Controlling Revenue Authority, to be the Grievance Redressal Officer ;
- (n) "Management Information System" means the computer based system of the Central Record Keeping Agency which shall organise, evaluate and efficiently manage the whole database relating to issuance of e-Stamp Certificates and the accounts maintained at different levels of Central Record Keeping Agency ;
- (o) "NEFT" means electronic transfer of money through network from one bank or financial institution to another bank or financial institution ;

- (p) "Public Financial Institution" shall mean and include the organisations such as banks, trust companies, insurance companies and investment dealers;
 - (q) "Real Time Gross Settlement" means transfer of money or securities taking place from the branch of one bank to that of another on a real time and on-gross basis settlement which is not subject to any waiting period ;
 - (r) "Scheduled Bank" shall mean and include the bank which is listed in the Second Schedule of the Reserve Bank of India Act, 1934;
 - (s) "State" means the State of Odisha;
 - (t) "stamp duty" means the duty payable under the Act;
 - (u) "Superintendent of Stamps" means any officer of the rank of Special Secretary or Additional Secretary appointed by the State Government to perform the functions of Superintendent of Stamps; and
 - (v) "trading account" shall mean a bank or non-bank account holding cash and securities which is administered by the Central Record Keeping Agency.
- (2) The words and expressions used in these rules, but not defined, shall have the same meaning as assigned to them in the Act, the Information Technology Act, 2000 (21 of 2000) and the Registration Act, 1908 (16 of 1908) and the rules framed thereunder.

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 recognised by the State Government or any Body Corporate where not less than fifty one per centum 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 published in the Official Gazette, an agency to function as the Central Record Keeping Agency for the State or for the specified districts or places in the State, from time to time, by adopting any of the following method in order of preference, namely :—

- (a) on the basis of notification published in the Official Gazette of the Government as required under Section 6-A of the Information Technology Act, 2000 (8 of 2000);

- (b) on the basis of recommendations, if any, of the Central Government regarding appointment of Central Record Keeping Agency, issued from time to time; or
- (c) if no recommendation referred to in sub-clause(b) is available, by inviting technical and commercial bids through a duly constituted expert Selection Committee, by the Appointing Authority.

5. Terms 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 Formula as well as Service Level Agreement supplementary to the said Agreement which is annexed to that Agreement ;
- (2) The terms and conditions of the Agreement as well as that of the Service Level Agreement may be modified by mutual consent of both the parties;
- (3) The Central Record Keeping Agency shall execute an Undertaking-*cum*- Indemnity Bond in Form-2.

7. Termination of appointment of Central Record Keeping 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 stipulated 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 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 submitted before the Appointing Authority at least three months before the date of expiry of the terms of appointment.
- (2) The Appointing Authority, before taking any 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 or institution or authority, constituted under any law for the time being in force.

- (3) The Appointing Authority may, if satisfied, renew the terms of appointment, made under Rule 5.
- (4) If the Appointing Authority decides to renew the appointment, a fresh Agreement in Form-1 and a fresh Undertaking-*cum*-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.

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-Registrar, District Sub-Registrar, Authorised Collection Centres (the point of contact for payment of stamp duty) and at such places in the State as may be specified, from time to time, by the Appointing Authority;
- (b) providing training to the identified manpower or personnel of the Department of Revenue & Disaster Management;
- (c) facilitating selection of Authorised Collection Centres for collection of stamp duty and issuing e-Stamp Certificate;
- (d) co-ordinating between the Central Server and the Authorised Collection Centres and the offices of the Sub-Registrar, District Sub-Registrar or any other office or place in the State, 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 State in accordance with these rules ; and
- (f) preparing and providing various reports as required under these rules and as directed by the Appointing Authority, from time to time.

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 the Authorised Collection Centres, not exceeding 0.65 percentum as may be specified in the terms of the Agreement.
- (2) The Appointing Authority may allow the commission payable to Central Record Keeping Agency, only after deducting from the commission the compulsory duties or taxes payable to the Central or the State Government.

11. Specification of software to be used by the 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 the Appointing Authority, namely :—

- (a) distinguished serial number or Unique Identification number of the e-Stamp Certificate so that, it is not repeated on any other e- Stamp Certificate during the life time 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 or authorised person of the e-Stamp Certificate;
- (e) names of the parties to the instrument;
- (f) brief description of the instrument on which stamp duty is intended to be paid;
- (g) brief description of the property which is subject matter of the instrument;
- (h) user Id of the official issuing the e-Stamp Certificate;
- (i) code and location of the e-Stamp Certificate issuing branch of the Central Record Keeping Agency or Authorised Collection Centre;
- (j) any other distinguishing mark of the e-Stamp Certificate e.g. bar code or security code;
- (k) space for signature and seal of the e-Stamp Certificate issuing officer or authorised signatory of the Central Record Keeping Agency;
- (l) providing facilities to the Registering Officers, District Registrar, or any other officer, authorised in this behalf by the Chief Controlling Revenue Authority to disable or lock the e-Stamp Certificate, to prevent the repeated use of any e-Stamp Certificate;
- (m) providing facility to cancel the “spoiled” or “unused” or “not required, for use” e-Stamp Certificate;
- (n) providing for passwords and codes to the designated or authorised officials of the Department to search and view any e-Stamp Certificate and to access Management Information System and Decision Support System Reports;
- (o) availability of details of the issued e-Stamp Certificate on the e-stamping server maintained by the Central Record Keeping Agency; and
- (p) 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 or authorised by the Appointing Authority.

CHAPTER - III

AUTHORISED COLLECTION CENTRES

12. Appointment of the Authorised Collection Centre(s)—The Central Record Keeping Agency shall appoint Authorised Collection Centres 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 Authorised Collection Centre—Any Scheduled Bank or Financial Institution controlled by the Central or State Government or Post Offices or such other agencies or persons as approved by the Appointing Authority shall be eligible for appointment as Authorised Collection Centre.

14. Central Record Keeping Agency to collect stamp duty—All the offices or branches of the Central Record Keeping Agency or Authorised Collection Centres authorised 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 provisions of the Act, from the stamp duty payer of any particular area as may be specified by the Appointing Authority, from time to time.

15. Infrastructure—The Authorised Collection Centres shall be adequately equipped with the required computer systems, printers, internet connectivity, uninterrupted power backup facilities 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 Authorised Collection Centres or the Central Record Keeping Agency, as the case may be.

17. Hardware and Infrastructure in the offices of the Department—The State Government may provide necessary hardware and infrastructure at the offices of the Inspector General of Registration, Chief Controlling Revenue Authority, District Registrar, District Sub-Registrar and Sub-Registrar, or such other offices, authorised in this behalf, which would include a personal computer with a local server, printer, uninterrupted power supply system, bar code scanner, internet connection and other accessories and devices, as required for implementing the e-stamping system.

18. Termination of Agency of the Authorised Collection Centre(s)—The Appointing Authority may, at any time, for reasons to be recorded in writing, direct the Central Record Keeping Agency to terminate the engagement of any Authorised Collection Centre and upon such direction, the Central Record Keeping Agency shall terminate the engagement of such Authorised Collection Centre and upon such termination it shall cease to function any more, for all purposes of these rules.

CHAPTER - IV

REMITTANCE OF THE STAMP DUTY TO STATE GOVERNMENT ACCOUNT

19. Remittance of Stamp Duty by the Central Record Keeping Agency (less the specified commission) —

- (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 or branches and by its Authorised Collection Centres to the Head of Account of the State Government as may be notified by the Appointing Authority, in the manner mentioned hereunder, namely:—
 - (i) in case the stamp duty is collected by way of cash or Real Time, Gross Settlement or NEFT or Electronic Clearing System or any other mode of Electronic Transfer of Funds, the Central Record Keeping Agency shall remit the consolidated amount of stamp duty (less, the specified commission) to the notified Head of Account of the State Government, not later than the closing of the next working day, after the day of such collection of the amount of stamp duty ; and
 - (ii) in case the stamp duty is collected by way of Pay Order or Demand Draft, the Central Record Keeping Agency shall remit the consolidated amount of stamp duty (less, the specified commission) to the notified Head of Account of the State Government, not later than the closing of the next working day, after the day of such collection of the amount of stamp duty.
- (2) The method of remittance of the stamp duty by the Central Record Keeping Agency to the notified Head of Account of the State Government shall be through Electronic Clearing System, Challan or otherwise as may be directed, in writing, by the Appointing Authority from time to time.
- (3) The remittances referred to in this rule shall be made to the Treasury Banks authorised by the State Government and the Central Record Keeping Agency shall maintain the daily account of such remittances in the Register in Form 3.

CHAPTER - V

PROCEDURE FOR ISSUE OF E-STAMP CERTIFICATE

20. Application for e-Stamp Certificate—Any person paying stamp duty may approach any of the Authorised Collection Centres and furnish the requisite details in Form 4 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 NEFT or by any other mode of transferring funds as authorised by the Appointing Authority.

- (2) The Authorised Collection Centre shall issue e-Stamp Certificate for the amount received through any of the modes of payments mentioned in sub-rule (1).
- (3) The Authorised Collection Centre or Central Record Keeping Agency shall keep a daily account of e-Stamp Certificates issued, in a Register to be maintained by them in Form 5.

22. Issue of e-Stamp Certificate —

- (1) The authorised official of the Authorised Collection Centre shall, on the payment made under Rule 21, enter in Form 4, the requisite information and details as provided by the applicant in the computer system, get the correctness of such details verified by the applicant, take his signature on such Form as proof of verification, download the e-Stamp Certificate in the format as in Form 7 and 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. Size and content of e-Stamp Certificate —

- (1) The signature and seal showing name and designation of the issuing officer and name and address of the branch of the Authorised Collection Centre 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 margin and other specifications as may be determined by the Appointing Authority.
- (3) The 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 Authorised Collection Centre, having suitable credentials.

24. Details of e-Stamp Certificate to be on website—

- (1) The details of the e-Stamp Certificate issued shall be made available on the e-Stamping server maintained by the Central Record Keeping Agency and shall be accessible to any person authorised by the Appointing Authority in this behalf, including the Registering Officer, District Registering Officer, Superintendent of Stamps, holding a valid code or password which shall be provided by the Central Record Keeping Agency.
- (2) The details of the e-Stamp Certificate for unregistrable instruments shall be maintained separately in the system and a direct “exception reporting” by the e-Stamp central server to the Superintendent of Stamps and Inspector-General of Registration shall be made on daily

basis without any manual intervention whereas such reported database shall be preserved in their respective local servers for retrieval, verification and disablement as and when required to be made under Rules 29 and 30.

25. Payment of additional or deficit 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 or deficit stamp duty on the same document, he may make an application in Form 4 along with the payment of such required amount of additional or deficit stamp duty to the Authorised Collection Centre, in accordance with the provisions of the Act.

26. Issue of e-Stamp Certificate for additional or deficit stamp duty—

- (1) The Authorised Collection Centre shall issue e-Stamp Certificate for such additional or deficit stamp duty on separate sheet of paper and provisions of Rules 21 to 24 shall apply *mutatis mutandis*.
- (2) Any party to an instrument may, at his discretion, use impressed stamp(s) together with the e-Stamp Certificate to pay the additional 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 using the e-Stamp Certificate, upon which an instrument chargeable with duty has already been written.
- (3) Every instrument written in contravention of sub-rules (1) and (2) shall be deemed to be unstamped.

28. The Instrument to bear distinguished unique identification number of the e-Stamp Certificate—The distinguished unique identification number of the e-Stamp Certificate shall be written or typed or printed at the top centre of each page of the instrument.

29. Verification of e-Stamp Certificate by the Registering Officer—The Registering Officer, District Registrar or any other officer, authorised by the Appointing Authority, shall verify the details of the e-Stamp Certificate used in an unregistrable or registrable 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 or password provided by the Central Record Keeping Agency and verify the details of the certificate with the details displayed on such computer system.

30. Disablement of the distinguishing serial number by the Registering Officer or District Registrar—After verifying the details, the Registering Officer, District Registering Officer, District Registrar, Superintendent of Stamps or any other officer authorised by the Appointing Authority, shall transfer and put the data into his own local server by using his own password and user ID and then disable the distinguishing unique identification number of the e-stamp certificate maintained in the central database server of the Central Record Keeping Agency, whereas the transferred database stored and retained in the local server shall be used by the Government Authorities for all future cross-verification of data relating to registrable and unregistrable instruments to prevent any repeated use of such e-stamp certificate.

CHAPTER - VI

CANCELLATION OF e-STAMP CERTIFICATE AND REFUND OF THE AMOUNT

31. Procedure for refund of “spoiled” or “unused” or “not required for use” e-Stamp Certificate—The Collector may, on an application in Form 6 accompanied by the original “spoiled” or “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. Power to cancel the e-Stamp Certificate and to refund its amount—

- (1) The Collector shall have the power to cancel the e-Stamp Certificate, after verification and to endorse the fact of cancellation on the e-Stamp Certificate with his signature and seal and to refund the amount as required in the said Act and disable 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 - VII

INSPECTIONS, AUDIT AND APPRAISAL OF THE PERFORMANCE OF THE SYSTEM

33. Power to inspect—

- (1) The Superintendent of Stamps, or any officer of the Department authorised in this behalf and any private or public sector technical-*cum*-audit expert or agency duly authorised by the Chief Controlling Revenue Authority in this behalf may inspect all or any of the branches or offices of the Central Record Keeping Agency and Authorised Collection Centre located within its jurisdiction as in the “Schedule of Inspections” placed in Form-8.
- (2) The Chief Controlling Revenue Authority may, at any time, *suo motu* or on receipt of a complaint, direct any official of the Department to inspect any branch or office of the Central Record Keeping Agency or Authorised Collection Centre and to submit report, besides the regular inspections mentioned in sub-rule (1).
- (3) The Accountant-General, Odisha may also conduct Annual or Special Audit of the receipts and remittances made by the Central Record Keeping Agency.

34. Schedule of inspections and audit—All or any of the branches or offices of the Central Record Keeping Agency and the Authorised Collection Centre, in the State, 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 or Authorised Collection Centre bound to provide information—During inspection, the Inspecting Officer or the expert or agency may require the officer in-charge of the branch or office of the Central Record Keeping Agency or the Authorised Collection Centre to provide any information on soft 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 Authorised Collection Centre, as the case may be, shall be bound to provide such information.

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

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

CHAPTER - VIII

PENALTY

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, it shall be liable, as per the terms of the agreement in Form - 1 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 calculated at the rate of twelve percentum 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 the place where the office of the Appointing Authority situates and function.

CHAPTER - IX

PUBLIC GRIEVANCE REDRESSAL SYSTEM

40. Grievance Redressal Officers—

(1) The Appointing Authority may designate District Registrar, or any other officers of the Department not below the rank of District Registrar, 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 may be allocated specified districts or places by the Appointing Authority 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 shall conduct a fair enquiry with regard to such complaints, by giving a reasonable 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 or Chief Controlling Revenue Authority to take action on enquiry reports—On the basis of the enquiry report, the Appointing Authority or Chief Controlling Revenue Authority may take appropriate action under these rules against the Central Record Keeping Agency or Authorised Collection Centre or may make suitable recommendation to the employer of the concerned official for taking appropriate action.

CHAPTER - X

MANAGEMENT INFORMATION SYSTEM (MIS) OR 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 namely :—

- (i) tracking of all computer system based actions performed by users of branches or offices of the Central Record Keeping Agency and the Authorised Collection Centres pertaining to any specified day or period;
- (ii) total collection report of all branches or offices of the Central Record Keeping Agency and the Authorised Collection Centres pertaining to any specified day or period;
- (iii) reports of additional stamp duty certificates issued in respect of all the branches or offices of the Central Record Keeping Agency and Authorised Collection Centres pertaining to any specified day or period;
- (iv) report of disabled (locked) e-Stamp Certificate relating to all the registration offices of the State or such places or districts of the State where this e-stamp system is in force, pertaining to any specified day or period;
- (v) the details of the remittances made by the Central Record Keeping Agency into the Government Account in the notified Head of Account, which are required to be reported daily, weekly, fortnightly and monthly, or for any required period, individual centrewise, Districtwise and Statewise;
- (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 Appointing Authority or the Chief Controlling Revenue Authority, from time to time.

45. Issue of guidelines— The Chief Controlling Revenue Authority shall issue, necessary guidelines or executive instructions, from time to time, not inconsistent with these rules, for the proper implementation of the e-stamping system.

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EXTRAORDINARY
PUBLISHED BY AUTHORITY

No. 790 CUTTACK, MONDAY, MAY 2, 2016/BAISAKHA 12, 1938

REVENUE & DISASTER MANAGEMENT DEPARTMENT

NOTIFICATION

The 2nd May 2016

No. 13340—Stamp-17/2014-R&DM.—In exercise of the powers conferred by Sections 74 and 75, read with Section 10 of the Indian Stamp Act, 1899 (2 of 1899), the State Government do hereby make the following rules further to amend the Odisha Stamp (Payment of Duty by means of e-Stamping) Rules, 2015, namely:—

1. Short title and commencement :—(1) These rules may be called the Odisha Stamp (Payment of Duty by means of e-Stamping) Amendment Rules, 2016.

(2) They shall come into force on the date of their publication in the *Odisha Gazette*.

2. In the Odisha Stamp (Payment of Duty by means of e-Stamping) Rules, 2015, (hereinafter referred to as the said rules), for Rule 6, the following rule shall be substituted, namely:—

“6. Agreement and Undertaking-cum-Indemnity Bond—The Central Record Keeping Agency shall execute an Agreement as well as a Service Level Agreement supplementary to the said Agreement and an Undertaking-cum-Indemnity Bond containing such terms and conditions as may be decided by the State Government, from time to time.”

3. In the said rules, in sub-rule (4) of Rule 8, the words and figures “in Form 1” and “in Form 2” shall be omitted.

4. In the said rules, in Rule 15, after the words "The Authorised Collection Centres" and before the words "shall be adequately" the words "as well as the offices and branches of the Central Record Keeping Agency" shall be inserted.

5. In the said rules, in Rule 38, the words and figure "in Form 1 executed between the Chief Controlling Revenue Authority and the Central Record Keeping Agency" shall be omitted.

6. In the said rules, "Form 1" and "Form 2" appended thereto, shall be omitted.

By order of the Governor

MONA SHARMA

Principal Secretary to Government

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No. 1015 CUTTACK, FRIDAY, JUNE 3, 2016/JAISTHA 13, 1938

DEPARTMENT OF REVENUE & DISASTER MANAGEMENT

NOTIFICATION

The 2nd June 2016

No. 17169—Stamp-17/2014-R&DM—In exercise of the powers conferred by Sections 74 and 75 read with Section 10 of the Indian Stamp Act, 1899 (2 of 1899), the State Government do hereby make the following rules further to amend the Odisha Stamp (Payment of Duty by means of e-Stamping) Rules, 2015 namely:—

1. Short title and Commencement.—(1) These rules may be called the Odisha Stamp (Payment of Duty by means of e-Stamping) Second Amendment Rules, 2016.

(2) They shall come into force on the date of their publication in the *Odisha Gazette*.

2. In the Odisha Stamp (Payment of Duty by means of e-Stamping) Rules, 2015, (hereinafter referred to as the said rules), in Rule 2, in sub-rule (1),—

(i) for clause (d), following clause shall be substituted, namely:—

“(d) “Authorised Collection Centre” means an agent appointed by the Central Record Keeping Agency, with the prior approval of the Appointing Authority to act as an intermediary between the Central Record Keeping Agency and the stamp duty payer and includes the offices and branches of the Central Record Keeping Agency for collection of stamp duty and for issuing e-stamp certificates;”;

(ii) in clause (m), for the words “Chief Controlling Revenue Authority”, the words “Appointing Authority” shall be substituted.

3. In the said rules, for Rule 10, the following rule shall be substituted, namely:—

“(10) The Central Record Keeping Agency shall be entitled to such agreed percentage of commission on the amount of stamp duty collected by its offices, branches located at registration offices and the Authorised Collection Centres, not exceeding 0.65 per centum as may be decided by the State Government from time to time.”.

4. In the said rules, in rule 19, the expression "less the specified commission", appearing in the marginal heading, in sub-clause (i) and sub-clause (ii) of sub-rule (1), shall be omitted.

5. In the said rules, in Rule 22, in sub-rule (1), for the word and figure "Form 7", the word and figure "Form 6" shall be substituted.

6. In the said rules, in Rule 29, after the words "computer system by accessing" and before the words "the relevant website", the words "the central server or" shall be inserted.

7. In the said rules, in Rule 31, for the word and figure "Form 6" the word and figure "Form 7" shall be substituted.

8. In the said rules, for "Form 3", the following Form shall be substituted, namely:—

"FORM 3

[See Rule 19(3)]

Register of Daily Stamp Duty Collection and Remittance to Government Account[to be maintained by (name of the CRA), Central Record Keeping Agency (CRA)]

PART – I

Sl. No.	Date	No. of e-Stamp certificates issued	Amount of Stamp Duty Collected		Total Amount Collected
			By Cash	By other modes	
(1)	(2)	(3)	(4)	(5)	(6)

PART – II

Date	Opening Balance (Previous day's Balance)	Amount of Stamp Duty Collected		Total Amount Collected	Amount Remitted to Government Account	Closing Balance (11-12)	Commission payable to the CRA	TDS (Tax Deductable at Source)
		By Cash	By other modes					
(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)

By order of the Governor

Dr. MONA SHARMA

Principal Secretary to Government

I.2.Notification enabling the online payment of registration fees

The Odisha Gazette



EXTRAORDINARY
PUBLISHED BY AUTHORITY

No. 664 CUTTACK, FRIDAY, APRIL 8, 2016/CHAITRA 19, 1938

BOARD OF REVENUE, ODISHA, CUTTACK (Registration Wing)

NOTIFICATION

The 28th March 2016

S.R.O. No. 138/2016—In exercise of the powers conferred by Section 69 of the Registration Act, 1908 (Act 16 of 1908) and after due approval of the State Government as required under sub-section (2) thereof, the Inspector General of Registration, Odisha do hereby make the following rules further to amend the Odisha Registration Rules, 1988, namely:—

1. (1) These rules may be called the Odisha Registration (Amendment) Rules, 2016
(2) They shall come into force on the date of their publication in the *Odisha Gazette*.
2. In the Odisha Registration Rules, 1988 (hereinafter referred to as the said rules), in Rule 2,—
 - (i) after clause (c), the following new clause shall be inserted, namely:—

“(cc) “Electronic Agency” means and includes an agency or a company authorized by the Government for efficient delivery of services to the public through electronic means under Section 6 or Section 6 A of the Information Technology Act, 2000 (21 of 2000);”
 - (ii) for clause (e), the following clause shall be substituted, namely:—

“(e) “Inspector” means Additional Inspector General of Registration, Joint Inspector General of Registration or Deputy Inspector General of Registration appointed under Section 8 of the Act;”
3. In the said rules, in rule 112,—
 - (i) in sub-rule (1), after the words “*in writing*”, the words “*or electronically*” and after the words “*shall be paid*”, the words and commas “*in cash or in other modes or electronically, as the case may be,*” shall be inserted; and

(ii) after sub-rule (1), the following sub-rule shall be inserted, namely:—

"(1-a) The manner of filing application for search, inspection or for obtaining copy, and the receipts for the fees paid, each through electronic means, shall be specified by the Inspector General of Registration".

4. In the said Rules, for rule 159 the following rule shall be substituted, namely:—

"159. Payment of fees and fines :- (1) All fees including fines, if any, shall be determined by the Registering Officer and shall be realized in cash or in the shape of Demand Draft or Pay Order drawn in any Scheduled Bank or through any electronic mode to be specified by the Government by an order and shall be accounted for in the appropriate register.

(2) Proper receipts including receipts generated electronically shall be granted for such payment.

(3) The user fees leviable shall be collected and paid in such proportion as decided by the Government, from time to time, to the electronic agency authorized by the Government or the Registering Officer.

(4) If the presenting party feels that the fees paid by him is excess and he is aggrieved on payment of such fees, he shall pray for referring the matter to the Registrar and on reference, the Registrar shall, if he finds that there has been an over charge, order the Sub-Registrar to refund the excess.

(5) Where the party is not satisfied with the Registrar's decision, he may pray for a reference to the Inspector General of Registration".

5. In the said rules, in Rule 163, after the words "*credited to accounts*", the words "also through electronic mode as specified in sub-rule (1) of Rule 159" shall be added.

6. In the said rules, for Rule 164, the following rule shall be substituted, namely:—

"164 Remittance of Collections to Treasury: - (1) Except travelling allowance, all fees and fines shall be paid without unnecessary delay, into nearest Treasury, Sub-Treasury or Banks.

(2) The Registering Officer or the electronic agency, as the case may be, shall be held responsible for the safe custody of the fees and fines until the same is credited."

[No. 1258—IX-81/2013(Pt).-Regn.]

UPENDRANATH MALLICK

Inspector General of Registration

Odisha, Cuttack

I.3. Order for Suo-motto initiation of Mutation case

GOVERNMENT OF ODISHA
REVENUE & DISASTER MANAGEMENT DEPARTMENT

No. Regn- -31/2013- 7259 /R&DM, dated. 27-2-13

From

Dr. Taradatt,
Principal Secretary to Government.

To

All Collectors

Sub: *Suo-motto* initiation of Mutation Case on automatic transmission of Form No. 3 from DSR/SR through e-Registration System.

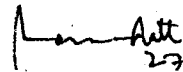
Sir,

Kindly refer to the letter No. 951/IGR dated 23.02.2013 of Inspector General of Registration Odisha, Cuttack. You are requested to scrupulously follow the guide lines issued by the IGR and take all necessary action on *suo-motto* mutations by Tahasildars after receipt of form No.-3 which has been uploaded and sent to Tahasildars by registering officers after e-registration. Failure to take up mutation after receipt of form No.-3 will be viewed as gross negligence and dereliction of duties attracting departmental action against the revenue officials under the relevant provisions of the CCA (OCS) Rules.

2. The number of forms uploaded and action taken by the Tahasildars on each month should be reviewed on the monthly Revenue Meeting under intimation to the Government.

3. The BSNL authority may also be requested to strengthen the link between Tahasil office and Registration Office.

Yours faithfully


27.2.13

Principal Secretary to Government

BY FAX

Memo No

7260

R&DM., Dated

27-2-13

Copy forwarded to the Inspector General of Registration, Odisha, Cuttack with reference to his letter Memo No 952/IGR dated 23.02.2013 for information and necessary action.

BY FAX

Memo No

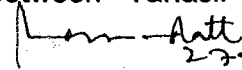
7261

R&DM Dated

27-2-13

Copy forwarded to Chief General Manager, BSNL, Odisha, Bhubaneswar for information and necessary action.

He is requested to issue necessary instructions to all his district officials to take immediate action to strengthen the link between Tahasil office and Registration Office in the district.


27-2-13

Principal Secretary to Government

Speed Post

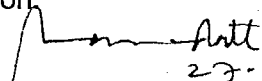
Memo No

7262

R&DM Dated

27-2-13

Copy forwarded to the all ADM-cum- District Registrars/All Sub- Collectors/ All District Sub-Registrars for information and necessary action.


27-2-13

Principal Secretary to Government