

EXTRAORDINARY

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Separate paging is given to this part in order that it may be filed  
as a separate compilation.

**PART III**

**Laws, Regulations and Rules passed thereunder.**

GOVERNMENT OF JAMMU AND KASHMIR  
CIVIL SECRETARIAT<sup>o</sup> FINANCE DEPARTMENT

Notification

Jammu, the 24th June, 2020.

SO<sup>o</sup>201. In exercise of the powers conferred by section 74 of the Jammu and Kashmir Stamp Act, Samvat 1976 (Act No. XL of Svt. 1977), the Lieutenant Governor hereby makes the following rules, namely :

1. *Short title and commencement.* (1) These rules may be called 'The Jammu and Kashmir Stamps (Payment of Duty by Means of e-Stamping) Rules, 2020.





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specified districts or place(s) in the Union Territory from time to time,  
by adopting any of the following orders of preference, namely :

- (a) On the basis of recommendations, if any, of the Central Record Keeping Agency, issued from time to time ; and
- (b) in case such recommendations is not available, by inviting technical and commercial bids through a duly constituted expert selection committee, by the Appointing Authority.

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

6. *Agreement, Undertaking and Indemnity Bond.* (1) The Central Record Keeping Agency shall execute an Agreement in Form-1 appended to these Rules.

(2) The terms and conditions of the Agreement in Form-1 may be modified by mutual consent of both the parties to it.

(3) The Central Record Keeping Agency shall execute in Undertaking and 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 by the Appointing Authority before the agreed term of appointment, on the ground(s) of any breach of obligations or terms of agreement or financial irregularity or for any other sufficient reason as the case may be.

(2) The decision to terminate the appointment under sub-rule (1) shall be made

- (a) after the Central Record Keeping Agency has been given three months notice specifying the details of grounds for such termination ; and
- (b) the Central Record Keeping Agency has been given a reasonable opportunity of being heard.











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may provide available necessary hardware and infrastructure at the offices of the Commissioner of Stamps, Sub-Registrar/District Registrar/ Deputy Commissioner of Stamps or such other offices, authorized in this behalf, which would include a Computer, Printer, bar code scanner, internet connection as required for implementing the e-Stamping system.

18. *Termination of agency of Authorized Collection Centre.*— The Appointing Authority may at any time, for reasons to be recorded in writing, advise the Central Record Keeping Agency to terminate the agency of any Authorized Collection Centre and the Central Record Keeping Agency will be bound to follow such advice.

#### CHAPTER 6V

#### **Remittance of the Stamp Duty to Government Account**

19. *Central Record Keeping Agency to remit the Stamp Duty to Government account on next working day.*—(1) The Central Record Keeping Agency shall be responsible to remit the consolidated amount of Stamp Duty collected from its offices/ branches and by its Authorized Collection Centres to head of account stamps or any other notified head of account of the Union Territory, in the manner prescribed.

- (i) In case of stamp duty, collected by way of cash/Real Time Gross Settlement/Electronic Clearance 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 prescribed discount/commission) to the prescribed head of account of the Union Territory, not later than the closing of the next working day, after the generation of stamp duty.
- (ii) In case of stamp duty, collected by way of pay order/ Demand Draft, the Central Record Keeping Agency shall remit the consolidated amount of stamp duty (less, the prescribed discount/commission) to the prescribed head of account of the Union Territory, not later than the closing of the second working day, after the generation of stamp duty.









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Approved Intermediaries/Authorized Collection Centres and to submit  
report, besides the regular Inspections mentioned in sub-rule (1).

(3) The Accountant General, Jammu and Kashmir may also conduct annual audit of the receipt and remittance made by the Central Record Keeping Agency.

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

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

36. *Inspection Report.*—The inspecting officer shall within one week and the technical-cum-audit expert/agency shall within two weeks, from the date of inspection, submit its inspection report to the Appointing Authority/Commissioner of Stamps.

37. *Commissioner of Stamps/Appointing Authority to take appropriate action.*—The Appointing Authority on receipt of such inspection report may take appropriate action including imposition of penalty in accordance with Chapter IX of these rules and or termination of appointment of Central Record Keeping Agency or the Authorized Collection Centre if so warranted by the circumstances, after giving an opportunity of being heard.

## CHAPTER 6IX

### **Penalty For Omissions and Violations**

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















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AND WHEREAS, the Union Territory Government has appointed, and authorized CRA to be

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for the proposed C-SDAS in the Union Territory on the terms and conditions specified in this Agreement.

AND WHEREAS, CRA will develop a system which will permit the payment of stamp duty by the client/ultimate user either on its own through Internet or through Approved Intermediaries i. e. Authorized Collection Centres (ACCs).

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

**1. APPOINTMENT OF \_\_\_\_\_ AS CRA :—**

1.1 The Union Territory hereby appoints \_\_\_\_\_ as its exclusive authorized CRA to undertake the following activities :ô

- i. Creating need based infrastructure, hardware and software and connectivity for facilitating its operations on the e-Stamping project ;
- ii. To facilitate selection of Approved Intermediaries for the e-Stamping and collection of stamp duty ;
- iii. To act as a Co-ordinator between the office of the Inspector General of Registration/Commissioner of Stamps, Deputy Commissioner of Stamps, offices of the Sub-Registrar and District Registrars and Approved Intermediaries.
- iv. Collection of Money and generation of e-Stamp Certificate through the computer system ;
- v. Effecting remittance to the Union Territory after reconciliation of account.

1.2 The Parties may by mutual consent in writing modify or withdraw any of the scope of appointment or effect any changes therein depending upon the exigencies of business.

**2. TERRITORY**

Territory covered under this Agreement will beô

In the first place cities of Jammu and Srinagar and upon the success of the two cities, it will be finally in phased manner in the entire Union Territory of Jammu and Kashmir, to be decided by Union Territory Government from time to time.













































