

MANIPUR GAZETTE

EXTRAORDINARY PUBLISHED BY AUTHORITY

No. 355

Imphal, Wednesday, January 12, 2022

(Pausa 22, 1943)

GOVERNMENT OF MANIPUR SECRETARIAT: REVENUE DEPARTMENT

NOTIFICATION

Imphal, the 29th December, 2021

No. ARREV-103/1/2021-REV-REVENUE: **WHEREAS**, apart from the prevailing system of physical stamp paper and franking, it is felt expedient to introduce e-Stamping system, a computer based secured way of stamping documents and non-judicial stamp duty to the government, as has already been introduced in many Indian states;

In exercise of the powers conferred under sections 10, 74 and 75 of the Indian Stamp Act, 1899 (Act No. 2 of 1899), as applicable to the whole of the State of Manipur, the Governor of Manipur is pleased to make the following rules, namely:-

CHAPTER – I PRELIMINARY

Short title and commencement – (1) These rules may be called the “Manipur Stamp (Payment of Duty by means of e-Stamping) Rules, 2021”;

(2) They shall come into force on the date of their publication in the official Gazette;

(3) These rules shall be applicable only to the method of payment of stamp duty by means of a stamp printed or digitally generated, by electronic means to represent 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 instrument by means of stamps in accordance with the requirement 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). “Authorized 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 computerization of stamp duty administration system;

- (f) "Chief Controlling Revenue Authority (CCRA)" means the Principal Secretary /Secretary Revenue;
- (g) "Decision Support System" means the computerized information system of Central Record Keeping Agency which shall sift through and analyze the entire database for compilation of information to be used to solve problems and to take correct decision;
- (h) "Department" means the Department of Revenue, Government of Manipur;
- (i) "Depository Services" means and includes depository related services rendered in de-mat account, trading account in respect of marketable securities, and other auxiliary services;
- (j) "e-Stamp" means an electronically generated impression on papers to denote the payment of stamp duty, by the Central Record Keeping Agency;
- (k) "Form" means Forms appended to these rules;
- (l) "Grievances Redressal Officer" means any officer authorized by the Chief Controlling Revenue Authority, to be the Grievance Redressal Officer;
- (m) "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;
- (n) "Public Financial Institution" means a public financial institution as defined under the Companies Act, 2013;
- (o) "Scheduled Bank" shall mean and include the bank which is listed in the Second Schedule of the Reserve Bank of India Act, 1934;
- (p) "State" means the State of Manipur;
- (q) "Stamp Duty" means the duty payable under the Act;
- (r) "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;

(2) The words and expression 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 there under.

CHAPTER – II

CENTRAL RECORD KEEPING AGENCY

3. Eligibility for appointment as Central Record Keeping Agency – Any Public Financial Institution, Scheduled Bank, Body Corporate engaged in providing depository services appointed by the Central Government or recognized by the State Government or any Body Corporate where not less than fifty one per centum of equality 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 6A of the Information Technology Act, 2000 (as amended in 2008)
- (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 Form 1*** 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 provision of Chapter VIII of the Rules.

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;

(c) Facilitating selection of Authorized Collection Centres for collection of stamp duty and issuing e-stamp certificate;

(d). Co-coordinating between the Central Server and the Authorized Collection Centres and the offices of the Sub-Registrar, District 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 Authorized Collection Centres, not exceeding 0.65 per centum as may be specified in the terms of the Agreement.

(2) This amount shall be exclusive of any tax and other statutory levies that may be imposed at any time of from time to time for the collection through e-stamping mechanism.

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) names of the parties to the instrument;
- (e) brief description of the instrument on which stamp duty is intended to be paid;
- (f) brief description of the property which is subject matter of the instrument;
- (g) code and location of the e-Stamp certificate issuing branch of the Central Record Keeping Agency or Authorized Collection Centre.
- (h) any other distinguishing mark of the e-Stamp e.g. bar code or security code;
- (i) space for signature and seal of the e-stamp certificate issuing officer or authorized signatory of the Central Record Keeping Agency;
- (j) Providing facilities to the Registering Officers, District Registrar, or any other officer, authorized 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;
- (k) Providing facility to cancel the "spoiled" or "unused" or "not" required for use` e-Stamp certificate.

- (l) Providing passwords and codes to the designated or authorized officials of the Department to search and view any e-stamp certificate and to access Management Information System and Decision Support System Reports;
- (m) Availability of details of the issued e-Stamp certificate on the e-Stamping server maintained by the Central Record Keeping Agency;
- (n) 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 authorized by the Appointing Authority.

CHAPTER – III AUTHORISED COLLECTION CENTRES

12. Appointment of the Authorized Collection Centre(s) – The Central Record Keeping Agency shall appoint Authorized 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 Authorized 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 Authorized Collection Centre.

14. Central Record Keeping Agency to collect stamp duty – All the offices or branches of the Central Record Keeping Agency or Authorized Collection Centres authorized in this behalf by the Appointing Authority, shall be entitled to collect the amount of stamp duty charged upon the instrument according to the rates as applicable to such instrument 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 Authorized Collection Centres shall be adequately equipped with the required computer systems, printers, internet connectivity and other related infrastructure which are necessary to implement the e-stamping system as specified by the Central Record Keeping Agency, from time to time, in consultation with the Appointing Authority.

16. Cost of infrastructure – The cost of providing equipment and infrastructure referred to in rule 15 shall be borne by the concerned Authorized 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 and Sub-Registrar, or such other offices, authorized 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 Authorized 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 Authorized 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 Authorized 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 of Stamp duty collected by way e-Stamping, the Central Record Keeping Agency shall remit the consolidated amount of Stamp duty (less, the prescribed discount or commission and the applicable taxes) to the prescribed head of account of the state, not later than the closing of the three working day, after the day of such collection of the amount of Stamp duty.

(2) The method of remittances 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 authorized by the State Government and the Central Record Keeping Agency shall maintain the daily account of such remittances in the Register by recording the following parameters: SD Collection date, SD Collection Amount, Commission, GST, Amount Remitted, Payment Date, Challan Number.

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 Authorized Collection Centres and furnish the requisite details in Form 3 along with the requisite amount, for getting the e-stamp certificate. (1) The Application form so received should be preserved for 1 year from the date of issue of e-Stamps. The application form can be destroyed after 1 year.

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 authorized by the Appointing Authority.

(2) The Authorized 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 Authorized 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 4.

22. Issue of e-Stamp certificate – (1) The authorized official of the Authorized Collection Centre shall, on the payment made under rule 21, enter in Form 3, 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 5 and take a print out, sign 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 name of the Authorized Collection Centre will be displayed.

(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 Authorized Collection Centre shall ensure that the person, who has been authorized to issue e-stamp certificate has 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 authorized 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 unregisterable instruments shall be maintained separately in the system and the said data would be available as an "exception report" in the e-Stamp central server under the logging access of the Superintendent of Stamps and Inspector General of Registration.

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 3 along with the payment of such required amount of additional or deficit stamp duty to the Authorized Collection Centre, in accordance with the provisions of the Act.

26. Issue of e-Stamp certificate for additional or deficit stamp duty – (1) The Authorized 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 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, authorized by the Appointing Authority, shall be able to 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 or through system integration and verify the details of the certificate with the details displayed on such computer system.

30. Locking of the Unique Identification Number(UIN) by the Registering Officer of District Registrar: After verifying the details, the Registering Officer or District Registering Officer, District registrar, Superintendent of Stamps or any other officer authorized by the Appointing Authority shall lock the e-Stamp Certificate maintained in the central database server of the Central Record Keeping Agency(CRA).

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

32. 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 of the Indian Stamp Act, 1899. Powers 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 the seal and to refund the amount as required in the said Act. and cancel such e-stamp certificate.

(2) The Collector shall maintain a record of such cancelled e-Stamp certificate 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 who has paid the stamp duty.

CHAPTER –VII

INSPECTIONS, AUDIT AND APPRAISAL OF THE PERFORMANCE OF THE SYSTEM

33. Powers to inspect – (1) The Superintendent of Stamps, or any officer of the Department

authorized in this behalf and any private or public sector technical-cum-audit expert or agency duly authorized 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 Authorized Collection Centre located within its jurisdiction as in the "Schedule of Inspections" placed in Form- 7.

(2) The Chief Controlling Revenue Authority may, at any time, suo muto or on receipt of a complaint, directs any official of the Department to inspect any branch or office of the Central Record Keeping Agency or Authorized Collection Centre and to submit report, besides the regular inspections mentioned in sub- rule (1).

(3) The Accountant General, Manipur 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 Authorized Collection Centres, 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 Authorized 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 Authorized 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 Authorized 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 Authorized 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 Central Record Keeping Agency, to pay, along with the collected amount of stamp duty, an interest calculated at the rate of twelve per centum per annum on the amount of stamp duty so collected, for the period of delay in 1 days(s) and any part of a day will be treated as one day for the purpose of such calculation.

(1) The Chief Controlling Authority may relax or remit whole or part of the penalty as provided in Rule 38, in unavoidable circumstances or any cause arising beyond the reasonable control, including acts of God, acts of civil or military authority, fires, epidemics, wars, terrorist acts, riots, earthquakes, storms, typhoons, floods. In the event of any such delay, the time for the central

Record Keeping Agency to perform their part shall be extended for a period equal to the time lost by reason of the delay.

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 functions.

CHAPTER IX PUBLIC GRIEVANCE AND 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 inquire into the complaints received against the misconduct or irregularities of the central Record Keeping Agency or its Authorized 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. Complaints to Grievance Redressal officer-Any person who has any grievance against the services of the central Records 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 Records Keeping Agency or Authorized Collection Centres 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 Records Keeping Agency to furnish reports to the department- The Central Records 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:-

- (j) tracking of all computer system-based actions performed by users of branches or offices of the Central Record Keeping Agency and the Authorized Collection Centres pertaining to any specified day or period;
- (ii) total collection report of all branches or offices of the Central Records Keeping Agency and the Authorized 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 authorized collection Centres pertaining to any specified day or period;
- (iv) report of disabled (locked) e-Stamp certificates relating to all the registration offices of the state or such places of district 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 records 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 centre wise and State wise;
- (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.

13

Form 1
(See Rule 6)
AGREEMENT

THIS AGREEMENT IS ENTERED ON THISDAY OF 20.....

BETWEEN

The Chief Controlling Revenue Authority, having his office at.....(hereinafter referred to as the CCRA, which expression shall include his successors in office), of the one part,

AND

(Name of the Company or firm), a company registered under the Companies Act. having its registered office at and branch office at Through Sri(hereinafter called "CRA", which expression shall include its successors and assigns, representatives) of the other part.
"The CCRA and "CRA" are together referred to as "the Parties" and either of them as "the Party".

WHEREAS, after due bidding process (Name of the Company) was selected to act as Central Record Keeping Agency (CRA for the Computerized Stamp Duty Administration System (C-SDAS) and to devise a mechanism of electronic method of collection of stamp duty and to act under the Build Operate Transfer (BOT) mode of operation as per the mandate given under section 87 of the Information Technology (Amendment) Act, 2008 by the Government of India;

AND WHEREAS the Government of India thereby authorized the CRA to undertake various services in States against a payment of (as commission) of the value of stamp duty collected through e-stamping mechanism;

AND WHEREAS pursuant to the said notification, (Name of the Company.....) has approached the State Government for implementing the e-stamping mechanism in the State;

AND WHEREAS the State Government has approved and authorized (name of the CRA Company) to be their CRA vide Government of Manipur intimation No. dated for the proposed C-SDAS in the State on the terms and conditions specified in this Agreement;

AND WHEREAS (Name of the CRA Company) will develop a system for the payment of Stamp duty by the client / ultimate user, with prior approval of the CCRA, through approved intermediaries hereinafter called authorized collection Centres (ACCs).

13

AND WHEREAS the provisions of the Manipur Stamp (Payment of duty by means of e-stamping) Rules, 2018 (hereinafter referred to as the said Rules) shall be applicable to the activities, responsibilities and other functions required to be performed under the said Rules and shall form part of the Agreement and shall be binding upon the parties.

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

1. Appointment of (Name of the Company) as CRA;
The CCRA, hereby appoints (Name of the Company) as its exclusive authorized CRA to undertake the following activities :--

- (i) Creating need based infrastructure, hardware and software and connectivity for facilitating its operations on the e- stamping project, in the State of Manipur;
- (ii) To facilitate Selection of Authorized Collection Centers for the e-stamping and collection of the stamp duty;
- (iii) To act as a co-coordinator between the office of the CCRA, Registering Officers, District Registrars and the Authorized Collection Centers;
- (iv) Collection of stamp duty and generation of e-stamp certificates through the computer system;
- (v) Effecting remittances of the collected amount of the stamp duty to the Government account and reconciliation of accounts.

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

2. Territory:

The territory covered by this Agreement will be whole of the State or such lesser number of specified districts or Sub-Divisions as may be specified by the CCRA.

3. Appointment of Authorized Collection Centers :-

3.1 (Name of the Company appointed as CRA.....) shall appoint Authorized Collection Centers on such terms as decided by (Name of the Company appointed as CRA) with prior approval of the CCRA.

All the offices or branches of (Name of the Company appointed as CRA) in the State on need base will also do the collection of stamp duty under regular intimation to the CCRA.

(a) All such Authorized Collection Centres will access the main server through internet by using as identification number and a confidential password.

(b) This Unique Identification Number and password will be allotted by (Name of the Company appointed as CRA).

(c) This password shall be kept confidential and the concerned Authorized Collection Centres shall be required to change it immediately after its allotment to maintain the confidentiality.

The Authorized Collection Centres shall enter the requisite information and details in the computer system and download an e-Stamp Certificate with the distinguishing serial number which will be attached to the document. The details of the e-Stamp Certificate will be available on the e-stamping server (e-ss).

In providing the services under this Agreement the CRA is liable to adopt the security guidelines as provided in Schedule II and Schedule III and as envisaged in Rule 19(2) of the Information Technology (Certifying Authorities) Rules, 2000 in order to check hacking, manipulation, duplicity or initiation of e-Stamping System or e-stamps for safeguarding the interests of the CCRA and citizens of the State.

In providing the services under this Agreement, the CCRA in consultation with (Name of the Company appointed as CRA) may issue guidelines consistent with the said Rules regarding the appointment of the Authorized Collection Centres and other terms and conditions thereto.

4. Commission;

(a) For the above services to be provided by (Name of the Company appointed as CRA), the (Name of the Company appointed as CRA) shall be entitled from the CCRA a commission of% of the stamp duty collected through e-stamping mechanism.

(b)(Name of the Company appointed as CRA.....) will deduct this commission towards their fees from the stamp duty collection prior to remitting the balance into the Government account.

(c) The commission so deducted shall be inclusive of the compulsory taxes or duties payable by the CRA to the Central/State Government.

5. Mode of remittance to State Government:

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

(a) (Name of the Company appointed as CRA) shall be responsible for payment to the State Government, of the amount which is collected towards the download of stamps through the Authorized Collection Centres.

(b) Such payment shall be made to the notified account of the State Government as per rule 19 of the Manipur Stamp (Payment of Duty by means of e-Stamping Rules 2018 (herein after called the said Rules) which are for the time being in force together with all its amendments made from time to time.

The CRA undertakes that, in case, it fails to remit the amount of stamp duty collected within the period as stipulated in the same Rules, the CRA shall be liable to pay, along with the collected amount of stamp duty, an interest calculated at the rate of twelve per centum per annum on the amount of stamp duty so collected for the period of delay

.....in.....day(s) and for the said purpose any part of a day will be treated as one day as per rule 38 of the said Rules.

6. Proposed System:

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

The Flow chart of the e-stamp system showing the steps starting with visit of client/ultimate users to the CRA or ACCs to the generation and locking of e-Stamp certificate is attached as Annexure 'B' to this Agreement.

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

- (a) Distinguished serial number/UIN (Unique Identification Number) of the e-stamp certificate so that it is not repeated on any other e-stamp certificate during the lifetime of the e-stamping system,
- (b) Date and time of issue of the e-stamp certificate,
- (c) Amount of stamp duty paid through the e-stamp certificate, in figures and words,
- (d) Name and address of the purchaser/authorized person of the e-stamp certificate,
- (e) Name of the parties to the instrument ,
- (f) Brief description of the instrument on which the stamp duty is intended to be paid,
- (g) Brief description of the property which is the subject matter of the instrument,
- (h) Code and location of the e-stamp certificate issuing branch of the Central Record Keeping Agency or Authorized Collection Centre,
- (i) Any other distinguishing mark of the e-stamp certificate e.g. bar code/security code.
- (j) Space for signature and seal of the e-stamp certificate issuing officer/authorized signatory of the Central Record Keeping Agency or Authorized Collection Centre.
- (k) Availability of the facility to the Registering Officer/District Registrar to disable /lock the e-stamp certificate, to prevent the repeated use of any e-stamp certificate.
- (l) Facility to cancel the spoiled/ unused or not required for use e-stamp certificate.
- (m) Providing passwords and codes to the designated / authorized officials of the Department to search and view any e-stamp certificate and to access Management Information System and Decision Support System Reports.
- (n) Availability of details of the issued e-stamp certificate on the e-stamping Server maintained by the Central Record Keeping Agency.
- (o) Availability of different transaction details and reports relating to e-stamping as in rule 44 of the said Rules, on the website of the Central Record Keeping Agency which will be accessible to the officers designated /authorized by the appointing authority.

7. Compatibility with registration system;

The Office of CCRA, Offices of District Registrar and Sub-Registrar and such other offices as the CCRA may authorize in this behalf, will have access to the Central Server through internet connectivity.

The authorized officers (as mentioned in 7.1) of the State will have access to the e-stamp through internet issuing user Id and password issued by (Name of the Company appointed as CRA). After logging in, such authorized officers will be able to view the e-Stamp Certificates issued by CRA both for unregistrable and registrable instruments.

The offices of the Sub-Registrar, District Registrar or such other offices authorized in this behalf, shall ensure that the prescribed amount of stamp duty on the documents has been paid for the transaction. After verification, the Registering officer by logging into the e-ss through user Id and password shall disable (lock) the e-Stamp Certificate on the documents presented and admitted for registration as per provision of the rule 24 read with Rule 29 & 30 of the said Rules.

8. Hardware requirements:

The use of e-ss will warrant the use of required configuration of computer system with requisite Operating System and Laser Printers specified by (Name of the Company appointed as CRA) with proper internet connectivity by the user. The configuration of computer systems, internet connectivity, laser printers, bar code readers, Uninterrupted Power backup Systems or any other hardware infrastructure should meet the specifications of (Name of the Company appointed as CRA) and which may be subject to change with prior intimation to the CCRA.

9. General obligations :

All payment for stamp duties made and received from all ACCs shall be recorded on a day to day basis by (Name of the Company appointed as CRA) and in turn reported to the State Government in the following and such other form as may be determined by mutual consultation between the CCRA and the CRA (Name of the Company appointed as CRA)

- (i) Audit reports-tracking of all system based actions performed by users of branches/offices of the CRA and the ACCs pertaining to any specified day or period.
- (ii) Payment reports : Total collection of stamp duty report of every branch/office of the CRA and the ACC pertaining to any specified day or period.
- (iii) Additional/Deficit stamp duty certificate reports : Additional/Deficit stamp duty certificate reports for all or any of the branches/Offices of the CRA and ACCs pertaining to any specified day or period.
- (iv) Disabled e-stamp Certificate report-relating to all or any of the Offices of Sub-Registrar / District Registrar of such Districts, where this system is in force, pertaining to any specified day or period.
- (v) Remittance reports-Daily, weekly, fortnightly and monthly or required periodical details of the remittances made by the CRA into the Government account as per Rule 24 of the said rules.

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

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

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

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

It will be the responsibility of the Sub-Registrar /District Sub-Registrar/District Registrar and such other officers as the CCRA may decide, to verify adequacy of the stamp duty paid.

10. Training of the personnel at the Registrar's Offices and of the State Government :

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

The training provided at the selected premises as decided by the CCRA / CRA will be totally free of cost to the candidates suggested by the CCRA, which may be up to 30 or such other mutually agreed greater number of officials.

(Name of the Company appointed as CRA.....) may assume that the trainees have the required skills, knowledge and pre-requisite to follow the training on the application.

For avoidance of doubt, the CRA as well as the CCRA will be responsible for arranging and providing all the necessary facilities, equipment and premises required for conducting the training.

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

Any training to the ACCs or end user shall be charged separately to the ACCs by (Name of the Company appointed as CRA.....)

11 Term :

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

On termination of operation of e-stamping by the CCRA, (Name of the Company appointed as CRA) shall be duty bound

to transfer the data generated during the period of appointment to the State Government. After the termination of the appointment of the CRA, the latter shall not in any way use or cause to be used the data generated during the period of appointment for its business or any purpose whatsoever.

(Name of the Company appointed as CRA) including its ACCs will not provide, transfer or share any Hardware, Software or any other technical details with respect to the e-stamping project undertaken by it in the State to anybody, without written permission or authority of the CCRA.

(Any other term and condition to be decided by the CCRA as per the policy decision of the State Government from time to time.....)

12. Effective Date :

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

13. Exclusivity:

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

14. Change of CRA :

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

15. The Government's responsibility:

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

16. Arbitration:

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

The place of arbitration shall be at the place where the Office of the CCRA situates.

IN WITNESS WHEREOF, the Parties hereto have signed this agreement on the day and year first hereinabove written.

For and on behalf of the
CCRA, Manipur

For and on behalf of the
the.....
company appointed as CRA

In the presence of witnesses

In the presence of witnesses

I..Signature

1.Name.....

Name.....

Address.....

Official designation

Name.....

Address

Address.....

Signature

II. Name.....

Official designation

Address

ANNEXURE- A
(See clause 6.1 of the Agreement at Form 1)
SERVICE LEVEL AGREEMENT

THIS AGREEMENT is made on this the.....day of..... 20.....

Between

The Chief Controlling Revenue Authority, Manipur having his office at....., for and on behalf of the Government of Manipur (hereinafter referred to as the Appointing Authority/CCRA)
AND

CRA (Central Record Keeping Agency) a Company incorporated under the Companies Act, 1956 with its registered office at (herein referred to as CRA/Service Provider) ;

Whereas the State Government is desirous of implementing the Computerized Stamp duty Administration System (C-SDAS) for the Department of Revenue, Government of Manipur ;

And whereas the C-SDAS in particular will allow the issuance of e-stamp Certificates electronically;

And whereas CRA/SP (Service provider) agreed to develop and implement the C-SDA System for the State Government of Manipur and also to act as the Central Record Keeping Agency(CRA) for the C-SDA System;

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

NOW IT IS HEREBY AGREED BY AND BETWEEN THE PARTIES;

1. Duration of the Agreement:

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

2. Service to be provided by CRA/Service Provider:

The CRA/Service Provider appointed by the CCRA accepts the appointment subject to the terms of this Agreement and the agreement, dated to provide the following services:-

- a) Operation of the C-SDA System ;
- b) Customization of the C-SDA System, and
- c) CRA Service.

3) Operational Modalities;

The procedure to be followed by the CRA/ACCs is explained herein below:

- (i) The format of the proof of payment made by the client/ultimate users shall be in the form of e-Stamp Certificate.
- (ii) The offices of the CCRA, Sub-Registrar /District Registrar, will have access to the central server of the (Name of CRA) and the CRA/Service Provider site through internet whereas by using Password and UIN which will be provided by CRA/Service Provider, the Registering Officer/District Registrar shall view the details of the e-Stamp Certificates on instruments.
- (iii) The ACC will access CRA/Service Provider servers, through internet by using a Unique Identification Number (UIN) and a confidential password. The requisite details of the information in the system will be entered and the e-Stamp Certificate will be downloaded with a Unique Identification Number (UIN) on a plain paper or on an instrument as the case may be.
- (iv) It will be the responsibility of the Registering Officer/District Registrar to ensure that the stamp duty has been appropriately paid on presentation of the document for registration. The Registering Officer/District Registrar will lock the e-Stamp certificate after verification of the instruments presented for registration. After such locking, the CRA is to ensure that the payment of stamp duty for the transaction is not abused.
- (v) All the clients and Authorized Collection Centres desirous of remitting the Stamp duty will access the main server through internet. The registering Officer/District Registrar who is responsible for registration of instruments and the State Government which is responsible for the collection of stamp duty will also link the main server through internet.
- (vi) The client may approach any Authorized Collection Centre, which in turn will enter the requisite information in the system. The system will generate a UIN along with the

transaction details, which will be printed as a Stamped Certificate on the plain paper or on the instrument as the case may be.

- (vii) The Authorized Collection Centre will be generated with CRA/Service Provider and the procedure for such registration will vary depending upon the same being Scheduled Bank, Financial Institution, Post Office, Agency or Pension as approved by the CCRA

4. Registration of Authorized Collection Centres and its operations:

- a) The Scheduled Banks, Financial Institutions, Post Offices, Agencies or Persons willing to become ACCs with the approval of the CCRA will be required to submit a request in an application form an Agreement as stipulated by the CRA along with proof of identity and proof of address for 'Service Administrators' (Person responsible for entering data on e-Stamping System) and with stipulated application fee. The format of the application as stipulated by the CRA, can be download from the internet. The duly filled in application form and Agreement along with the fee for registration and deposit as determined by CRA/Service Provider alongwith advance amount (imprest amount) towards the download of stamps based on the business expected, should be submitted to CRA/SP. The ACCs will have an option of adding up further amount towards imprest depending upon the usage every day or alternatively give a power of attorney to CRA to add up the further amount by giving necessary instruction to their banker. At no point of time, the ACCs will be allowed to print e-stamp certificates in excess of the amount available in their credit in the books of CRA/Service Provider. The CRA/Service Provider will collect such amount including deposits from the ACCs for the use of its System.
- b) The Authorised Collection Centres shall charge a fee for stationery, etc from the purchaser of e-Stamp Certificate as per following slab:
Amount of Stamp Duty in Rupees
 - Upto Rs 1000/- Rs 10/-
 - Above Rs 1000/- Rs 20/-
- c) The ACCs must provide to the CRA/Service Provider all information that may be desired by the CRA/Service Provider from time to time including all information on every client being granted access to and use of the services.
- d) Upon completion of the above, the CRA/Service Provider will issue password and user identification numbers for use of its services. The proper use of the password will be the sole responsibility of the User and any loss caused to the Government will be at the cost of CRA/Service Provider where the loss, wherever applicable, is caused by the CRA/Service Provider.
- e) The CRA/ Service Provider reserves the right to accept or reject any application of the ACCs after consultation with CCRA at its discretion.
- f) All ACCs will be periodically audited jointly by the State Government and CRA/ Service Provider.
- g) In case of termination of the appointment of ACCs either party may give a notice of one month of its intention to terminate the arrangement.
- h) The CCRA shall inform the public by way of a notification from time to time the appointment or termination of the ACCs.

5. Link to e-Stamp server (e-Stamping System):

All ACCs will access the eSS though internet only by using password and user identification number issued by CRA/ Service Provider. The CRA/ Service Provider will issue as many passwords

and user identification numbers as requested by the ACC. Immediately upon accessing the site for the first time, the user should change the password to maintain confidentiality through a clerk supervisor system.

6. Access by counter parties:

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

(b) upon entering these details, the computer system will display the e-Stamp certificate for viewing only. The counter party will be able to check the authenticity of the certificate. Such enquiry module will provide information on the property transactions only after the Registering officer has locked the stamp duty paid. The CRA/service Provider should ensure that this service is available in all the Registration Offices of Sub- Registrar/ District Registrar/ACCs and website.

(C) The e-stamping certificates should indicate the code number of ACC Office in which the ACC is located.

7. Stamping of different types of instruments:

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

*instruments to be registered with the Registration Officer/District Registrar , and

*instruments, which do not require registration.

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

1. Instruments printed/typed but not stamped or deficit/unduly stamped.

2. Stamp Certificates required for drawing instruments.

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

(d) In the case of instruments which require registration with the Registering Officer/District Registrar, generally these are prepared by parties to the documents, or by any private individual, by law Firms/ Advocate or by deed Writers licensed under the **Deed Writes Licensing Act, 1956 and Rules made there under** and practising Company Secretaries etc. or by even banks, financial institution or by even insurance companies. The stamp duty can be paid by entering the transaction details in the system. The system will check the balance available in the account of the concerned ACCs and subject to the availability of requisite fund in the account, will authorize the transaction and issue a certificate of stamp duty immediately with a unique identification number , year, month and a date and print the certificates at a point of time.

8. MIS for Government:

The CCRA in charge of stamp duty and the State Government will be able to get details of stamp duty collected in respect of any Districts or Sub-Divisions at any point of time. Besides, the CCRA will ensure that the amount collected by the CRA/Service provider towards the download of stamps is transferred to Account of the State Government after due reconciliation. For this purpose, it is necessary that the CCRA/State Government should have a link to the e-Stamping System. Both the departments will have access to the site through internet using the password and identification numbers. Since the State Government is responsible for the duty collected across all the Districts or Sub-Districts, its data requirement will be enormous and all-

encompassing. To enable the State Government/CCRA to download the data in the format in which they require, the CRA/ Service Provider will prepare standard formats. The CCRA will specify the requirement of any additional reports. The CRA/Service Provider will provide any additional reports in future, free of cost, unless in exceptional cases, charges will be as mutually agreed. Considering the fact, that the department will be viewing the revenue of the entire State Government, in respect of stamp charges, the same will be done by procuring digital signature by the officers authorized in this behalf by the State Government from the CRA to access the server for the purpose of getting MIS.

9. General:

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

(i) The C_SDA System shall be operational and accessible to clients during the following hours, namely, 9.00 am to 5.00 pm (hereinafter referred as the "Operational Hours") on the following days, namely, Monday to Saturday except holidays declared by the Central and (or) State Government.

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

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

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

(b) Maintenance of Servers:

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

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

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

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

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

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

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

(d) Limitation of Liability:

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

(e) Concurrent Users: e-stamping system will have persons/agencies authorized for logging for the download of stamps and also for logging queries relating to stamp duty and the ultimate printing of the stamps. Keeping in mind the various issues relating to e-stamping and the number of the persons that may log into the system throughout the day, the CRA/Service Provider will endeavour to ensure that at a given point of time approximately 400 users could use the system. The use of system will include time for the persons logging to the system for queries with regard to e-stamping and the time for data entry by a user till the time of actual printing of the Stamp Certificate.

(f) The CRA/Service Provider will require a stabilization period of 6-8 months from the time of the system running in full scale at each of the centres and during such time service standards will not be applicable. The peak times during the day will be identified and on the basis of experience, the networking will be adjusted accordingly so as to enable the concurrent users who would be using the system of CRA/Service Provider. The CRA/Service Provider do not guarantee the availability of the internet but shall put in all endeavours to ensure availability of the internet without any discontinuity.

(g) If any extra services are required, wherein in the CRA/service provider will be required to put in extra efforts, or the same is on the basis of any extra cost to the CRA/Service Provider, the same will be recovered from the Authorised Collection Centres or the general public directly.

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

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

IN WITNESS WHEREOF the parties hereto have set their hands to this Agreement the day and year first above written.

For and on behalf of the
Governor of Manipur

In the Presence of the Witnesses

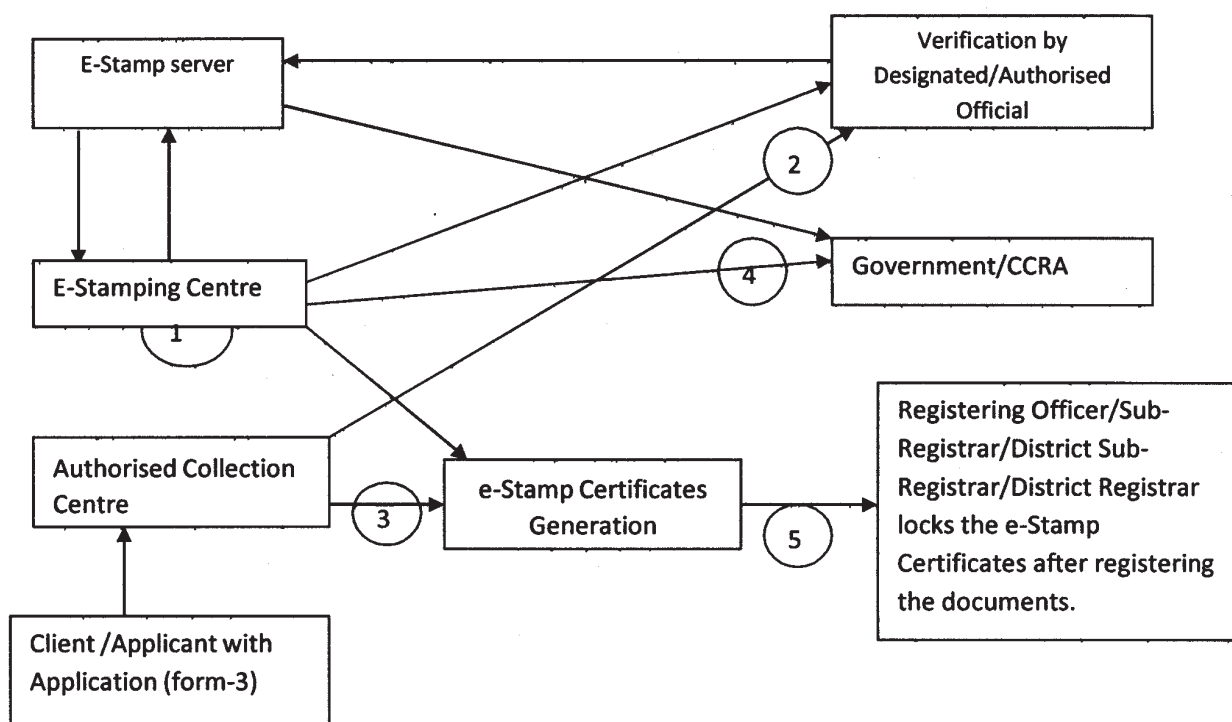
- 1) Name
Address.....
2) Name
Address.....

For and on behalf of the CRA

In the Presence of the Witnesses

- 1) Name.....
Address.....
2) Name.....
Address.....

Annexure B
(See clause 6.2 of the Agreement at Form 1)
FLOWCHART OF E-STAMP SYATEM



1. Client/Applicant visits the e-stamping center authorized collection centre with the filled in application (Form-3) remitting the required stamp duty amount to obtain e-stamp certificates.
2. The application in Form-3 is verified by designated/Authorized Officials of CRA and the Client/applicant secures the e-stamp certificate after having recorded the required information (vide his application /Form -3) in the e-stamping center/authorized collection center.
3. The client/applicant gets the e-stamp certificates through the e-stamp server from the e-stamping centre or ACCs.
4. The stamp duty amount paid by the client/applicant (for obtaining the e-stamp certificates) being remitted to Government.
5. The registering Officer, e.g. Sub-Registrar, District Registrar in case of registerable documents lock the e-stamp certificates after registering the documents.

27

FORM 2
(See rule 6)

(To be executed by the CRA on non-judicial stamp paper)
Undertaking-cum-indemnity Bond

This Indemnity Bond is made and executed at(place),..... on this the.....day of (month)....., 20....., by Sri....., S/o..... Resident of (Official designation in the CRA)..... As Authorised Signatory for and on behalf of.....(Name of the Company appointed as CRA.....) having its registered office at(complete address of the CRA).....hereinafter referred to as the Central Records Keeping Agency or CRA (which expression shall unless repugnant to the context or meaning thereof shall mean and include their representative, assigns, heirs, etc.),

In favour of the Government of Manipur, represented by the Chief Controlling Revenue Authority, Manipur, hereinafter referred to as the Appointing Authority, (which expression shall unless repugnant to the context or meaning thereof shall mean and include the Government of Manipur and its duly authorized representative).

Whereas:

1. The CRA has been appointed by the State Government to act as the "Central Records Keeping Agency" and has thus been authorized by the State Government for computerization of stamp duty administration system for the whole of the State to issue e-stamp certificate to denote the payment of non-judicial stamp duty under the Indian Stamp Act, 1899 (Central Act. 2 of 1899) by the public and for remittance of the amount so realised to the State Government through its branches/offices and the authorized Collection Centres (called ACCs) located in the State;
2. And the CRA has agreed to fulfill all the conditions as required by law, and also to undertake and keep indemnified the State Government against all or any losses suffered by the Government due to any mishandling, misconduct, negligence or any irregularity of any kind whatsoever caused by the CRA or its ACCs;
3. And the CRA has agreed to the compliance and observation of the terms and conditions that are prescribed in the Manipur Stamp (Payment of duty by Means of e-stamping) Rules, 2018(hereinafter called the Rules) and such other orders/guidelines as may be issued by the State Government or its Department **from time to time not in consistent with these Rules.**
4. The CRA has agreed to fulfill the aforesaid requirement and in order to undertake and indemnify the Government, is executing these presents as follows:-

NOW THEREFORE THIS DEED OF UNDERTAKING-CUM-INDEMNITY BOND WITNESSETH AS FOLLOWS:-

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

- (b) the CRA undertakes to provide on demand to any inspecting officer, as mentioned in clause (a), any information as soft and /or hard copy of any electronics or digital records related to the collection and remittances of Stamp duty relating to any time period or any other related information under rule 44 of the rules without unreasonable delay.
- (c) the CRA undertakes to abide by all the terms and conditions as may be prescribed by the Appointing Authority/CCRA from time to time as to be implemented in the rules.
- (d) the Central Records Keeping Agency shall be responsible to remit the consolidated amount of stamp duty collected by its offices/branches and by its Authorized Collection Centres to the head of accounts of the State Government or as directed by the CCRA in the manners under rule 19 of the Rules.
- (e) the CRA undertakes that in case it fails to remit the amount of stamp duty within the period as stipulated in rule 19 of the Rules, the CRA shall be liable to pay, along with the collected amount of stamp duty, an interest calculated at 12.00% per annum for the period of delay in day(s). Any part of a day will be treated as one day for the purpose of such calculation.
- (f) the CRA undertakes that any of its employees or the employees of its ACCs directly or indirectly will not misuse or cause to be misused to authorization to collect stamp duty for the State Government by issue of e-stamp certificates.
- (g) the CRA hereby undertakes to keep the Appointing Authority/CCRA, always indemnified against all or any of the losses or any third party risk arising out of any mishandling, misconduct, negligence or any irregularity of any kind whatsoever caused by the CRA or its ACCs.

IN WITNESS WHEREOF, the CRA hereto has executed this Undertaking-cum-indemnity Bond

On the day and year first hereinabove written

Signed sealed and Delivered

By Sri.....
For and on behalf of (Name of the Company
Appointed as CRA)

For and on behalf of the
Governor of Manipur

In the presence of witnesses.

In the presence of witnesses.

Signature

1.Name.....

1. Name.....

Official Designation.....

Address.....

Address.....

Signature

2.Name.....

2. Name.....

Official Designation.....

Address.....

Address.....

29

FORM 3
(See rule 20 and 25)
E-STAMPING APPLICATION FORM

Application Date	/ /	(✓ Tick any one)	☐ Registerable	☐ Non-Registerable
Document Description	Article		Stamp Duty Amount	Indian Rupees only

Property Description (not exceeding 100 characters)

	Consideration of Property

First Party Details (name not exceeding 50 characters)

Name																						
Address																						
Phone				PAN												Pin Code						

Second Party Details (name not exceeding 50 characters)

Name																						
Address																						
Phone				PAN												Pin Code						

Stamp Duty Payment Details (name not exceeding 50 characters)

Stamp Duty Purchased by												
Stamp Duty Paid by (✓ Tick)	☐ 1st Party	☐ 2nd Party	Type of Payment	☐ Cash	☐ Cheque	☐ DD	☐ Pay-Order	☐ NEFT	☐ RTGS	☐ Account to Account Transfer		
Stamp Duty Paid by - Gender (✓ Tick)	☐ Male		☐ Female	☐ Jointly paid by Male & Female				☐ Others				
Cheque / DD / Pay-Order / NEFT / RTGS / Account Details								Cash Deposit				
Bank Name	Branch Name	Cheque /DD /PO /UTR /REF/Account No.				Deno.	Pieces					
						1000 X						
						500 X						
						100 X						
						50 X						
						20 X						
						10 X						
						5 X						
Rupees (in Words) :						2 X						
						1 X						
						Total						

1. Please submit the duly filled and signed form along with stamp duty amount at the e-Stamping counter
2. Stamp Duty amount should be rounded off to the nearest Rupee
3. The correctness of Article type and Stamp Duty amount cannot be confirmed at the e-Stamping counter
4. Once the e-Stamp is generated no modifications/changes are possible, so carefully check the preview of the e-Stamp and only then sign the preview
5. Once the e-Stamp has been generated, payment cannot be cancelled or refunded by Stock-Holding. For cancellation you need to get in touch with the Competent Authority at the Stamp Office appointed by the State Government
6. Cancellation charges are applicable as levied by the State Government

I have read and understood the above instructions and the Information given by me in this form is true to the best of my knowledge and

belief. Name of the Party/ Representative:

Signature:

For Office use only

I verify that the Application Form is in order

To be filled by **USER**

To be filled by **SUPERVISOR**

SUBIN		Certificate Number	IN	
Signature		Signature		
Stamp Certificate received by	Name:	Signature:		



30

Receipt				None filled by the client	
Stamp Duty Purchased By			Stamp Duty Paid by	☐ 1st Party	☐ 2nd Party
Stamp Duty Amount		Type of Payment	☐ Cash ☐ Cheque ☐ DD ☐ Pay-Order ☐ NEFT ☐ RTGS ☐ Account to Account Transfer		
Cheque/ DD/ PO/ UTR/ REF/Account No.			Date: / /20		
Bank Name			Branch Name		
Counter Signature with Seal					

30

31

FORM -4
[See rule 21(3)]
Register of Daily Posting of applications for e-stamp Certificates and e-stamp
Certificates issued

S.L No.	Date	Name of the Purchaser or Authorised Person	Amount of Stamp Duty paid by way of cash/DD/PO/Any other authorized mode	e-stamp Certificates No. and Date	Signature of the Purchaser or authorized Person
(1)	(2)	(3)	(4)	(5)	(6)

31

32

FORM -5
[See rule 22]
E-STAMP CERTIFICATE



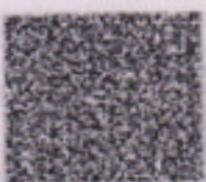
INDIA NON JUDICIAL

Manipur

e-Stamp

सत्यमेव जयते

Certificate No.	: IN-T500932827476981L
Certificate Issued Date	: 11-Oct-2013 02:08 PM
Account Reference	: SHCIL (FI)/ testing TEST DELHI/ MH-HG
Unique Doc. Reference	: SURIN-TSTESTING005008615492531
Purchased by	: ABCD
Description of Document	: Article 13 Award- For Testing
Description	: TESTING
Consideration Price (Rs.)	: 1,00,000
	: (One Lakh only)
First Party	: ABCDE
Second Party	: QWERTY
Stamp Duty Paid By	: QWERTY
Stamp Duty Amount(Rs.)	: 5,001
	: (Five Thousand And One only)



Please write or type below this line

YL 0000125002

Statutory Alert:

1. The validity of this Stamp Certificate shall be verified at www.shrcilstamp.com. Any discrepancy in the details on the Certificate will be available on the website within 2 hours.
2. The stamp certificate is valid only for the period of the certificate.
3. In case of any change in the details, please the Competent Authority.

32

33

FORM 6
[See Rule 31]

Application for cancellation of E-Stamp Certificate and refund

ACC	ACC Id
Date of Application	Date...../...../..... DD MM YYYY

Details of the E-Stamp Certificate presented for cancellation and Refund

e-Stamp Certificate No.

Details of the Purchaser/Authorised Person

Name & Address of the Purchaser with Phone No.	
Name & Address of the Authorised Person (if any) with Phone no.	

In case an authorized person is presenting the refund application on behalf of the e-Stamp purchaser, the said application must be accompanied with authorization from the purchaser (duly executed on a Rs. 20/- Non-Judicial Stamp Paper), duly witnessed and attested by any Notary Public.

Stamp Duty Payment Details

e-stamp purchased by		
Stamp Duty Amount	e-Stamp Certificate No.	

The information stated above is true & correct to the best of my knowledge.

Signature of the Purchaser/Authorised Person

Report of the Authorised Officer to Order Cancellation/Refund

The details of the e-stamp Certificates have been verified from the system. The said certificate has not been disabled in the data of e-stamp Certificates. The Certificates of verification has been endorsed on the said certificates also. Refund of the amount of Stamp Duty mentioned in the Certificates is recommended.

Signature and Seal of the Authorized officer

For Use of the Office of Authorised officer to Order Cancellation/Refund

Report of the Stamp Clerk

Order of the Authorised Officer to Order Cancellation/Refund

Signature and Seal of the Authorised Officer

33

FORM-7
[See rule 33]

**SCHEDULE OF INSPECTION AND AUDIT OF THE CENTRAL RECORD KEEPING AGENCY AND
THE AUTHORISED COLLECTION CENTRES**

S.I No.	Name of the Authority/ Agency	Jurisdiction	Frequency of Inspection	Points of Inspection	Authority to whom submit the report
1	2	3	4	5	6
1	District Collector	Within his range	Quarterly	Shall verify the overall collection made by the Central Record keeping Agency/ the Authorized Collection Centres and verify the same with the remittance made by the Central Records keeping Agency to the Government Account.	The Chief Controlling Revenue Authority
2	District Registrar	Within the Registration District	Bi-Monthly	Shall verify the collection made by Central Record Keeping Agency/ Authorized Collection Centres and E-stamping Certificates issued.	The Chief Controlling Revenue Authority
3	Sub-Registrar	Within Registration District	Monthly	Shall Verify the collection of Stamp Duty (From e-stamp certificates) of the Authorized collection Centres with the remittance figure of the central Record keeping Agency.	The Chief Controlling Revenue Authority
4	Technical Financial Expert/ Agency	Whole of the State	Quarterly	Shall verify 1. The overall collection made by the central Record Keeping Agency/ the Authorized collection centres and verify the same with the remittance made by Central Records Keeping Agency to the Government Account. 2. The Technical working and fairness of accounting of the e-Stamping System.	The Chief Controlling Revenue Authority