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புதுச்சேரி மாநில அரசிதழ்
La Gazette de L'État de Poudouchéry
The Gazette of Puducherry

PART - II

சிறப்பு வெளியீடு	EXTRAORDINAIRE	EXTRAORDINARY
அதிகாரம் பெற்ற வெளியீடு	Publiée par Autorité	Published by Authority

எண் } No. } No. }	புதுச்சேரி Poudouchéry Puducherry	வியாழக்கிழமை Jeudi Thursday	2022 ௨௪ 10 10th	மார்க்ஸ் மீ Mars March	10 ௨ 2022 2022
(19 Phalguna 1943)					

GOVERNMENT OF PUDUCHERRY
DEPARTMENT OF REVENUE AND DISASTER MANAGEMENT
No. 2042/Rev-C3/2003/Vol.V/1228.

Puducherry, dated 08th March 2022.

NOTIFICATION

In exercise of the powers conferred by sections 10, 74 and 75 of the Indian Stamp Act, 1899 (Central Act 2 of 1899), the Lieutenant-Governor, Puducherry, hereby makes the following rules further to amend the Puducherry Stamp (Payment of Duty by Means of e-Stamping) Rules, 2010 notified in G.O. Ms. No. 47, dated 9th November, 2010 of the Department of Revenue and Disaster Management, Government of Puducherry and published in the Extraordinary Gazette Part II, No. 52, dated 16th November 2010, namely:-

AMENDMENT

1. *Short title, extent and commencement.*— (1) These rules may be called “The Puducherry Stamp (Payment of Duty by Means of e-Stamping) [Amendment] Rules, 2022”.

(2) It shall extend to the whole of the Union territory of Puducherry.

(3) They shall come into force on and from the date of their publication in the Official Gazette.

2. *Amendment of rule 2.*— In the Puducherry Stamp (Payment of Duty by Means of e-Stamping) Rules, 2010 (hereinafter referred to as the said rules), in rule 2, for the existing clause (j) of sub-rule (1), the following shall be substituted, namely:-

“(j) “e-Stamp” means, an electronically generated impression on paper or an electronic Stamp Certificate in a digital dematerialized paperless Form, issued by the Central Record Keeping Agency, to denote the payment of stamp duty.”

3. *Amendment of rule 22.*— In the said rules, in rule 22, after sub-rule (2), the following shall be inserted, namely:-

“(3) - Where digital e-Stamp is to be issued, the required information and details are pre-filled in the digital contract by the Information Utility from the data entered by the user or the financial institutions like Banks, Non-Banking Financial Companies, *etc.*, the data is validated online, the amount of stamp duty is debited automatically, the digital e-Stamp Certificate is generated by the Central Record Keeping Agency in the format *vide* Annexure-A-2, the e-Stamp Certificate number is embedded on the document, and the digitally e-stamped document is shared to the Information Utility, respective financial institution and the user:

Explanation:— In the above sub-rule, the expression “Information Utility” means, an entity registered with the Insolvency and Bankruptcy Board of India under section 210 of the Insolvency and Bankruptcy Code, 2016, which serves as a credit and contract Repository.”

(By order of the Lieutenant-Governor)

E. VALLAVAN, I.A.S.,
Special Secretary to Government (Revenue).

Annexure-A-2

e-Stamp

INDIAN – NON JUDICIAL
GOVERNMENT OF PUDUCHERRY
e-Stamp

Certificate No	IN-PYXXXXXXXX821T
Certificate Issue Date	XX-Dec-20XX 09:40 AM
Account Reference No	SHCIL01 (CR)/ PYSHCIL10/ PUDUCHERRY/ PY-PU
Unique Doc. Reference	PY1029I0XXXXXXXXXXXXXXXX
Purchased by	XXXX BANK LIMITED
Description of Doc.	ARTICLE 5 AGREEMENT OR MEMORANDUM OF
Property Description	NOT APPLICABLE
Consideration Price (Rs)	XXXX.XXXX.00
First Party	XXXXXXXXXX
Second Party	XXXX BANK LIMITED
Stamp Duty Paid By	XXXX BANK LIMITED
Stamp Duty Amount (Rs)	100.00


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