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DEPARTMENT OF REVENUE & DISASTER MANAGEMENT

NOTIFICATION

The 2nd June 2016

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

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

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

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

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

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

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

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

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

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

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

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

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

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

"FORM 3

[See Rule 19(3)]

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

PART – I

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

PART – II

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

By order of the Governor

Dr. MONA SHARMA

Principal Secretary to Government