



No.4012-2017/1172-ST(III)
Board of Revenue, Punjab
(Taxes Wing)
Lahore, dated 18.08.2017

To

All District Registrars / District Collectors,
in the Punjab

Subject:

DELISTING OF E-STAMPS FROM THE E-STAMPING SYSTEM AND ANNEXATION OF ORIGINAL CHALLAN 32-A WITH PHOTOCOPY OF THE REGISTERED DEED MAINTAINED IN THE OFFICE OF SUB-REGISTRAR

Kindly refer to the subject noted above.

2. It is stated that the Government of the Punjab has launched e-Stamping Project for the issuance of e-Stamps. Currently, all the non-judicial stamps of denomination above Rs. 1000/-, e-Stamps are being exclusively issued by Bank of Punjab upon payment of requisite stamp duty. The traditional non-judicial stamp papers of denominations upto Rs. 1000/- are still being issued by the licensed Stamp Vendors.
3. The e-Stamping system has replaced the old age system of issuance of stamp papers from the District Accounts Office / Treasury. The only change that has been brought in through the e-Stamping system is the mode of issuance of stamp papers. Duties and responsibilities of Sub-Registrars and Registry *Moharrirs*, however, remain the same with regard to applicability of various taxes on the instruments. It is the prime duty of the Sub-Registrar to reconfirm the facts narrated by the parties in the instruments through an inquiry under section 34 of the Registration Act, 1908, and to reaffirm the exact amount of duties applicable on the instrument. Sub-Registrar is legally authorized to refuse registration if he finds that correct description of property has not been prescribed in the instrument in terms of section 21 of the Registration Act, 1908. In case of any evasion of stamp duty on account of usage of fake stamp papers or understamped instruments, concerned Sub-Registrar and Registry *Moharrar* shall be personally responsible to recoup the financial loss caused to the public exchequer.
4. Instances have come into the notice of the undersigned which indicates that instructions issued by BOR vide letter No. 1710-2016/708-ST(I) dated 06.05.2016 and letter No. 575-2015/786-ST(I), dated 09.02.2015 regarding annexation of original challan 32-A are generally not being complied with by the Sub-Registrars. It is pertinent to mention here that after the launch of e-Stamping system there is no change in the instructions regarding annexation of original challan 32-A. It is imperative to verify authenticity of the challan 32-A and paste the original challan 32-A with the photocopy of the registered deed maintained in the office of Sub-Registrar after ensuring online verification regarding the genuineness of challan 32-A from the e-Stamping System. In order to prevent any possible loss to the public exchequer, it is one of the foremost duties of the Sub-Registrar to ascertain the genuineness of

the Stamp Papers used in the instruments presented for registration in the light of the security features included in the stamp papers and reaffirmation of taxes paid on the instrument through online verification of e-Stamp from the system.

5. Delisting of e-Stamp paper through e-Stamping system is also of paramount importance to prevent possibility of fraudulent practices or under stamping. It is duty of the Sub-Registrar to verify the amount of govt. dues applicable, nature / description of property and name of parties after logging in to the e-Stamping System. Verification of e-Stamp paper and its delisting is required to be done by the Sub-Registrar in terms of rule 9(1) and 9(2) of the Punjab e-Stamp Rules, 2016 respectively, which are being reproduced as under:-

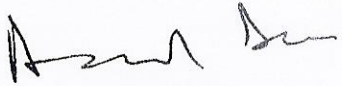
“9. Verification of e-Stamp.- (1) The registration authority shall, before registration of a document, verify the fact of issuance of the e-stamp by:

- (a) entering its unique identification number in the system; or*
- (b) use of bar or quick response code reader by accessing to the relevant electronic system; or*
- (c) valid credentials of e-stamping system provided by the Agency and the details of the e-stamp with the details displayed on the system.*

(2) The registration authority shall:

- (a) disable the stamp id of the e-stamp after verifying the details; and*
- (b) lock e-stamp to prevent the re-use of such stamps”.*

6. You are requested to ensure strict compliance of the above stated instructions.


(Asad Islam Mahni)
Member (Taxes),
Board of Revenue, Punjab.

CC:

- i) All the Additional Deputy Commissioner (Revenue) in the Punjab.
- ii) All the Sub-Registrars in the Punjab.
- iii) Chief Inspector of Stamps, Board of Revenue, Punjab.
- iv) Senior Inspectors of Stamps, Board of Revenue, Punjab.
- v) All the Inspectors of Stamps, Board of Revenue, Punjab.
- vi) All the Auditors in Taxes Wing, Board of Revenue, Punjab.