

**GOVERNMENT OF HARYANA**  
**(DEPARTMENT OF REVENUE AND DISASTER MANAGEMENT)**

**No. G.S.R./C.A.2/1899/S.74/2017.-In** exercise of the powers conferred by section 74 of the Indian Stamp Act, 1899 (Act No. II of 1899) and all other powers enabling him in this behalf, the Governor of Haryana is pleased to make the following rules, for collection of stamp duty through e-Stamp system in their application to the State of Haryana, namely:-

**1. Short title and commencement.-** (i) These rules may be called the Haryana Stamp(Payment of duties by means of online-e-Stamping) Rules, 2017.

(ii) These rules shall come into force on and with effect from the date of their publication in the Official Gazette.

**2. Definitions.** In these rules, unless the context otherwise requires:-

- (a) **"Act"** means the Indian Stamp Act, 1899 (Act No, II of 1899).
- (b) **"Appointing Authority"** means the Government of the State of Haryana in the Department of Revenue and Disaster Management;
- (c) **"Chief Controlling Revenue Authority" means** Financial Commissioner Revenue Government of Haryana Revenue and Disaster Management Department and shall include the Inspector General of Registration of Haryana appointed under section 3 of the Registration Act, 1908, if so authorized by him in this behalf;
- (d) **"Department"** means the Department of Revenue and Disaster Management Haryana.
- (e) **"Stamp"** means as defined in section 2(26) of the Indian Stamp Act, 1899.
- (f) **"e-Stamping"** means generation of Stamp paper used under the provisions provided in the Indian Stamp Act, 1899 by any person/stamp vendors/e-DISHA/CSC or any agency or organization/society/company or any authority etc. authorized by the **Chief Controlling Revenue Authority** Haryana through online System on the proper size and quality of paper as provided in rule 2(s), to denote the payment of stamp duty chargeable under the Act;
- (g) **"Form"** means a Form appended to these rules;
- (h) **"Government"** means the Government of the State of Haryana;
- (i) **"Grievance Redresser Officer"** means the officer as appointed by the Chief Controlling Revenue Authority.
- (j) **"Section"** means a section of the Act; and
- (k) **"State"** means the State of Haryana.
- (l) **"e-GRAS"** means Electronic Government Receipts Accounting System.
- (m) **"RTGS"** means Real Time Gross Settlement.
- (n) **"NEFT"** means National Electronic Fund Transfer.
- (o) **"Schedule"** means Schedule-1 and Schedule 1-A of the Indian Stamp Act, 1899 .
- (p) **"e-DISHA"** means electronic Delivery of Integrated Services of Haryana to all citizens and "Kendra" means Citizen-Centric Service Delivery Centers of Haryana established by District Collectors as he desires as per requirement of the public.

(q) “CSC” means Common Service Centre established by CSC SPV, Government of India as per requirement of the public.

(r) “SWAN” means State Wide Area Network.

(s) “Paper” means a special size and special quality of paper prescribed by **Chief Controlling Revenue Authority** Haryana.

(t) “**Drawing and disbursing officer**” for the purpose of refund stamps means Collector as providing in the Indian Stamp Act, 1899.

Note:-The words and expressions used in these rules but not defined shall have the same meanings as assigned to them in the Indian Stamp Act, 1899 and the rules framed their under.

(3) No non judicial Stamp, adhesive stamp, special adhesive stamp, Revenue stamp, notarial stamp, share stamp and any type of stamps which is used in view of Schedule 1 and Schedule 1-A to the Indian Stamp Act, 1899 will be sold by any ex officio vendor as defined in the Punjab Stamp Rules, 1934 but the stamps of small denomination upto Rs. 100/- shall be issued only to the Stamp Vendors.

(4) **Payment of stamp duty through electronic stamps:** The stamp duty payable under Schedule 1 and Schedule 1-A in view of various sections determined by the Collector under the Indian Stamp Act, 1899 may also be made through e-stamping indicating Rs.100/- indicating the payment of stamp duty on an instrument on paper of proper size as prescribed by the Chief Controlling Authority Haryana.

(5) **Facilitating generation of e-stamps:** Revenue Department shall provide an electronic stamp generation facility to the citizens. The e-stamping may be generated online by a person, a stamp vendor, any agency, Nationalized Bank, Organization, Registered Society or any Registered Firm or any Registered Company under the Companies Act, 2013 etc. as authorized by Chief Controlling Revenue Authority.

(6) **E-stamps equivalent to stamps under Indian Stamp Act, 1899:** 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 instruments by means of stamps in accordance the requirements of sub-section (1) of section 10 of the Indian Stamp Act, 1899.

**(7) Procedure to generate stamps:**

- (a) In the e-Stamping mechanism, an e-stamp can be generated through the website <https://egrashry.nic.in>.
- (b) Payment for stamp papers shall be deposited in the relevant receipts Head.
- (c) Payment can be made through Debit/Credit cards and Internet Banking.
- (d) After confirmation of payment, an e-Stamp is generated online by e-GRAS portal and the document can be presented to the registering authority.
- (e) Citizen can also pay through draft/cash after generating requisite challan on e-GRAS system manually and thereafter the depositor can generate online e-Stamp paper through e-GRAS Portal after confirmation of success of payment.

**(8) Transaction charges for e-stamps:** The State Government shall provide facility of multiple payment aggregators for services on e-GRAS portal as authorized by the Chief Controlling Revenue Authority. Depositor will pay to the Bank charges as per the following, exclusive of all taxes, charges and levies which will be automatically deducted along with the payment to be made:

- i) Debit Card 0.70 % for up-to Rs. 2000/-, 0.73% for above Rs. 2000/-
- ii) Credit card 0.90%

The Chief Controlling Revenue Authority will be competent authority to revise the said rate of deduction in consultation with the Finance Department as per RBI guidelines.

**(9) Reconciliation of Payment:** The Cyber Treasury established by Haryana Government at Chandigarh will verify the payment details received from concerned banks in the Management Information System (MIS) with the credits in its Nodal Account every day. In case of any un-reconciled payments, Cyber Treasury of Haryana Government will inform the Bank for resolution through the system. The accounts of those successful transactions received to the cyber treasury through E-Scroll / hard copy of scroll will be prepared automatically on daily basis and report to Principal Accountant General and Chief Controlling Revenue Authority. The Cyber Treasury Officer will closely monitor all the above mentioned activities of re-conciliation of payments.

**(10) Generation of e-stamps:** After successful payment through Payment Aggregator Services by using net banking/ Credit card / Debit card and Manual Payment through draft / cash after generating requisite challan on E-GRAS portal, the depositors may generate online e-stamp papers immediately and seek the appointment date for registration of documents from the Registering Authority by using HARIS portal.

**(11) Crossing/Defacement of e-stamps by Registering Authorities:** The Registration Authorities shall after verifying the payment online through e-GRAS portal, register the document and the system will automatically deface the e-stamp and corresponding Government Receipt Number (GRN) online to avoid any duplicity.

**(12) Repository of e-Stamps:** Revenue Department shall provide a repository of all stamps generated by e-stamping portal to monitor and confirm the sale of e-stamp paper.

**(13) Service charges for providing e-stamps to citizens:** In case citizen approaches a State established service counter like e-DISHA or a State authorized agency like CSC or any private agency, the service charges for generating e-stamp shall be as fixed by the Chief Controlling Revenue Authority. The service charges can be revised from time to time.

**(14) Refund of e-stamps:** The citizens can apply online for refund of unused e-Stamp Paper on e-GRAS portal i.e. <https://egrashry.nic.in>.

- (a) The Citizen shall fill the requisite information in the prescribed format available on the website.
- (b) The request shall follow to the Drawing & Disbursing Officer as SDO(Civil) Cum Collector concerned in the District concerned.

- (c) Drawing & Disbursing Officer as SDO(Civil) Cum Collector (DDO) concerned will pass an order of refund in view of provisions of section 49 to 54 of the Indian Stamp Act, 1899 and prepare refund bill through e-Billing system and get passed it in treasury concerned.
- (d) The treasury shall perform online transfer of the amount to the payee's account by using Real Time Gross Settlement (RTGS) / National Electronic Fund Transfer (NEFT).

Additional Chief Secretary & Financial Commissioner to Govt.,  
Haryana, Revenue & Disaster Management Department