

**MANIPUR**



**GAZETTE**

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**GOVERNMENT OF MANIPUR  
SECRETARIAT: REVENUE DEPARTMENT**

**NOTIFICATION**

Imphal, the 27<sup>th</sup> July, 2022

**No. ARREV-103/1/2021-REV-REVENUE:** 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 hereby makes the following rules to amend the existing Manipur (Payment of Duty by means of e-Stamping) Rules, 2021, namely:

**1. Short Title and Commencement:**

- a. These Rules may be called the Manipur (Payment of Duty by means of e-Stamping) Amendment Rules, 2022
- b. These Rules will come into force from the date of publication in the official Gazette of Manipur

**2. Amendment of Form 1 of the Manipur (Payment of Duty by means of e-Stamping) Rules, 2021:**

The existing Form 1 of the Manipur (Payment of Duty by means of e-Stamping) Rules, 2021 shall be substituted by the following:

"Form1

(See Rule 6)

**Agreement**

THIS AGREEMENT IS ENTERED ON THIS .....DAY OF 2022

**BETWEEN**

The Chief Controlling Revenue Authority, having his office at **Imphal** (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 ..... (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 the (Name of the Company ..... ) was selected to act as Central Record Keeping Agency (CRA) for computerization of Stamp Duty Administration System (C-SDAS) and to devise a mechanism of electronic method of collection of stamp duty on Built-Operate-Transfer structure, vide mandate in letter F.No.16/1/2004-CY.I. dated 28<sup>th</sup> December 2005 of the Department of Economic Affairs, Ministry of Finance, Government of India;

**AND WHEREAS** the Government of India thereby authorized the CRA to undertake various services in States against a payment of 0.65% (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).

AND WHEREAS the provisions of the Manipur Stamp (Payment of duty by means of e-stamping) Rules, 2021 (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 User Id and a confidential password.

(b) This User ID 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.

3.2 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).

3.3 In providing the services under this Agreement the CRA is liable to conform to Information Technology Act and if necessary can undergo an IS audit by a CERT-IN empanelled auditor 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.

3.4 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.....), shall be entitled from the CCRA a commission of 0.65% of the stamp duty collected through e-stamping mechanism.
- (b) (Name of the Company appointed as CRA.....) will deduct this commission and applicable taxes towards their fees from the stamp duty collection prior to remitting the balance into the Government account.
- (c) The commission so deducted shall be exclusive 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 2021 (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 thee-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 of the State will have access to the e-ss 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 unregister able and register able 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.....).

9.1 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.

9.2 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.

9.3 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 period.

9.4 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.

9.5 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.

9.6 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.

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



9.8 (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.

10.2 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.

10.3 (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.

10.4 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.

10.5 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.

10.6 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:**

11.1 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 of 2 years based on mutual agreement. The extension may further be carried out from time to time based on mutual agreement.

11.2 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.

11.3 (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.

11.4 Either of the parties – (Name of the Company appointed as CRA.....) or CCRA - hereto may terminate this Agreement by giving to the other party a notice in writing specifying the date of such termination, which shall be not less than ninety (90) days after the date of giving of such notice.

(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 (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.

**17. FORCE MAJEURE:**

"None of the parties shall be liable or responsible for failure or delay in the observance or performance of its obligation, hereunder, if it is prevented from discharging its obligations due to any cause arising out of or related to circumstances which shall include but not be limited to :

- (i) Acts of God, Lightning strikes, floods, storms, explosions, fires and any natural disaster;
- (ii) Acts of war, acts of public enemies, terrorism, riots, labour strikes, lock-outs or other industrial action, civil commotion, malicious damage, break down of systems, sabotage or the like;
- (iii) Actions on the part of a Government or other authority which interfere with a Party's ability to meet its obligations under this Agreement including embargoes, prohibitions or similar actions;
- (iv) Any order from a competent court either temporarily or permanently preventing either Party from performing its obligations/discharging its responsibilities;
- (v) Any other circumstances beyond the Control of the parties;

If by reason of force majeure event, any party is prevented from complying with its obligation under this agreement such party shall immediately give notice to the other parties with an estimated date by which the contingency will be removed.

If the contingency cannot be removed permanently or if a contingency results in delay extending beyond 3 months this Agreement shall be terminated by either party upon notice and the parties shall be relieved of their future contractual obligations, except to the rights to which they may be entitled to a settlement and final accounting."

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

For and on behalf of the CCRA,  
Manipur

In the presence of witnesses

I..Signature

Name.....

Official designation

Address.....

II. Signature

Name.....

Official designation

Address

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

In the presence of witnesses

I. Signature

Name.....

Address.....

II. Signature

Name.....

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..... 2022

**Between**

**The Chief Controlling Revenue Authority**, Manipur having his office at Imphal, 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 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 **User ID** 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 **User ID** 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 ID 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 ID** issued by CRA/ Service Provider. The CRA/ Service Provider will issue as many passwords and **User IDs** 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 authorized 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 99% 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 ServiceLevel 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

For and on behalf of the CRA

In the Presence of the Witnesses

In the Presence of the Witnesses

1) Name .....

1) Name.....

Address.....

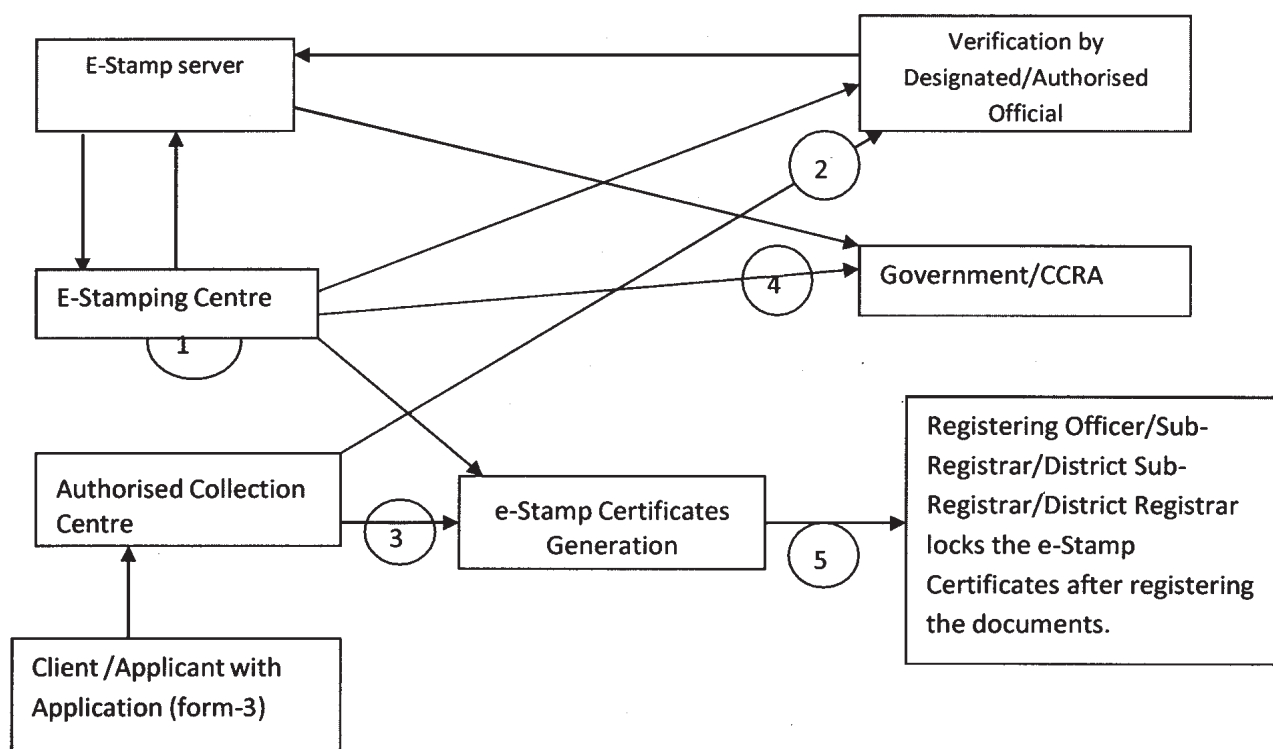
Address.....

2) Name .....

Address.....

2) Name.....

Address.....

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

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.

**3. The existing Form 2 of the Manipur (Payment of Duty by means of e-Stamping) Rules, 2021 shall be substituted by the following:**

**"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 amountso 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 irregularityof 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, 2021 (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.....  
Name.....

1.

Official Designation.....  
.....

Address.....

Address.....

Signature

2. Name.....  
Name.....

2.

Official Designation.....  
.....

Address.....

Address.....

NAMOIJAM KHEDA VARTA SINGH,  
Secretary (Revenue),  
Government of Manipur.