

PAYMENT OF STAMP DUTY DURING THE LOCKDOWN

We have received queries from a number of clients as regards to the payment of stamp duty on various financing and security documents during this lockdown. In relation to the same and to assist the process of payment of stamp duty during the lockdown, we have collated hereinbelow, information on the online payment of stamp duty in a few prominent states.

1) State of Maharashtra

Electronic payment is one of the modes of paying stamp taxes in the State of Maharashtra. This is in addition to the conventional methods which are offered by the Government of Maharashtra. Please see below the relevant links for the online payment of stamp duty in the State of Maharashtra:

- (a) Payment Portal: <https://gras.mahakosh.gov.in/echallan/>
- (b) Guide: https://gras.mahakosh.gov.in/echallan/Common/gras_manuals/Unregistered_Users.pdf

2) State of West Bengal

The stamp duty and registration fees may be paid electronically in the State of West Bengal through the Government Receipt Portal System (GRIPS). However, we have observed that, at times, the website does not work properly. Do keep trying!

(a) Where the Instrument is not required to be registered under the Registration Act, 1908:

For making the online payment of stamp duty in non-registration cases, you are required to generate a query number using the link provided below:

[https://wbregistration.gov.in/\(S\(nlum4uxtc2qpauu5nn1g1u5h\)\)/ePayment/Payee_Details.aspx](https://wbregistration.gov.in/(S(nlum4uxtc2qpauu5nn1g1u5h))/ePayment/Payee_Details.aspx)

(b) Where the Instrument is required to be registered under the Registration Act, 1908:

For making the online payment of stamp duty in registration cases, you are required to generate a query number using the link provided below:

[https://wbregistration.gov.in/\(S\(pc2ki0zyszbpzwm25ior1m5u\)\)/RequisitionForm/eRequisition_Note.aspx?ID=C](https://wbregistration.gov.in/(S(pc2ki0zyszbpzwm25ior1m5u))/RequisitionForm/eRequisition_Note.aspx?ID=C)

A user manual for the cases where an instrument is required to be registered is available at: <https://bit.ly/3eEQ9Lz>

Thereafter, after filling up the required stamp duty details and bank account details, please visit the following weblink for the payment of stamp duty: <https://wbifms.gov.in/GRIPS/>

3) State of Karnataka

The Government of Karnataka is accepting online payments for procuring e-stamp papers; currently available only for affidavit (i.e. Article 4, for denomination of INR 20/-) and agreement (i.e. Article 5(j), for denomination of INR 200/-); through the website of Stock Holding Corporation of India Limited. For procuring e-stamp papers, you are required to register at the link provided below. This service is user-friendly. Upon receipt of confirmation of successful payment, you may print the stamp paper on any bond / A4 size sheet.

Payment link: <https://www.shcilestamp.com/OnlineStamping/OInEsi>

4) National Capital Territory of Delhi

In the National Capital Territory of Delhi, you can procure e-stamp papers for the denomination up to INR 500/- through the website of Stock Holding Corporation of India Limited. For procuring e-stamp papers, you are required to register at the link provided below. This service is user-friendly. Upon receipt of confirmation of successful payment, you may print the stamp paper on any bond / A4 size sheet.

Payment link: <https://www.shcilestamp.com/OnlineStamping/OInEsi>

5) State of Tamil Nadu

In the State of Tamil Nadu, stamp duty can be paid through an electronic payment system. Through this system, you can also pay registration fees and other Government dues. The payment in this system can be made offline (through bank branches and generating a challan number) as well as online (through internet banking). We also understand that the payment of stamp duty through this system is only available for those documents which are required to be compulsorily registered with the sub-registrar of assurances.

Payment link: <https://tnregipayment.gov.in/regnepay/epay-citizen.jsp>

Guide: https://tnregipayment.gov.in/regnepay/Registrant_Manual.pdf

We aim to keep updating this page to add more and more States. Do keep checking this link for regular updates.

Should you have any further queries / clarifications, please feel free to contact us on bankingfyi@jcllex.com.

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