

# PROCEDURE FOR REFUND OF STAMP DUTY

The following procedure is prescribed for refund of stamp Duty which has been paid through Bank challan in case the transaction doesn't materialise.

1. The parties have to apply to concerned district Collector/Sub-Collector/Dy. Collector/R.D.O/M.O.R., U/s 2 (9) of I.S. Act through the Sub-Register duly mentioning the reasons for seeking refund along with challan and receipt in original issued by the designated Bank Branch.
2. The Sub-Registrar on receipt of such application should verify the records (Bank's scroll, Pending challan register ect..) and satisfy himself that the challan and receipt are genuine and have not been utilised in any manner. He should issue a certificate to that effect to the District Collector/Sub-Collector/Dy. Collector/R.D.O/M.O.R., at the time of forwarding the applications for refund with a specific note that the challan in question is still in pending in the challans register.
3. The D.R.O/ district Collector/Sub-Collector /Dy. Collector /R.D.O/M.O.R., concerned, after due scrutiny issue proceedings for refund of the amounts remitted in to the designated banks through challans remitted under the head of account of stamp duty after deducting 10% of the total stamp duty paid.
4. The new system of payment through challan is given effect to from 22-09-2003 in Hyderabad and w.e.f 10-11-2003 in respect of the other parts of the state. This facility for refund shall be extended for six months from the date of issue of the circular in respect of previous claims. **[Authority: Circular Memo No. G1/16619/2003 Dt.21-04-2004 of the Commissioner and Inspector General of Registration and Stamps, A.P.Hyderabad.]**

## OTHER IMPORTANT ITEMS:

### DRAWING AND DISBURSING OFFICERS:

Head of the office declared as a drawing officer by the Government. He may delegate his powers to a Gazetted assistant serving under him. The officer to whom such powers have been delegated cannot re-delegate his powers to some body else. **[Authority: SR 2(h) TR 16 of AP Treasury Code Volume . I ]**

### SPECIMEN SIGNATURES:

The specimen signatures of DDOs shall be obtained in 3 sets and it should be attested by the outgoing officer / controlling officer whose signatures already available with treasury **[Authority: SR 2(h) TR 16 of AP Treasury Code Vol . I ]**

### JURISDICTION:

The DDO should draw the bills on the treasury within his jurisdiction only. For change of jurisdiction orders of the Govt. are required. **[Authority: Govt. Memo. No. 61931 /A/ Accs. /61/A DT.24-11-61 and SR 2 of TR 16 of AP Treasury Code Volume . I ]**

### **RESPONSIBILITY OF HEAD OF THE OFFICE FOR DRAWLS**

- ] The head of the office is personally responsible for all moneys drawn as pay, leave salary, allowances etc., on an establishment bill signed by him or on his behalf until he has paid them to the persons who are entitled to receive them and has obtained their dated acknowledgements, duly stamped when necessary. **[ Authority: S.R. Under T.R. 39 Treasury Code Volume-I ]**

The Govt. Servant refer to in Annexure- I Appendix-7 of A.P.F.C. Volume-II Shall be primarily responsible for the drawl of funds to the extent of absolute necessity within the allotment placed at their disposal and for proper procedure laid down in the item 50 of appendix **[Authority: Art 109 of A.P. Financial Code Volume-I ]**

### **FIXATION OF RENT**

In case of rent bills, certificate of reasonableness of rent is required which was issued by the EE R&B and Administrative sanction will be required from the concerned department. A certificate to the effect that the rents, rates, taxes drawn in the previous contingent bill of type [Number and date to be given] have actually been paid to the parties concerned should be furnished and the amounts drawn on this bill will be paid to the parties concerned. The Government offices placed in private buildings on rent basis, the private building must be insured unless the Government building should be vacated and shifted to insured building. No repairs shall be carried out by the DDO to the private buildings at Government cost. **[Authority: Instruction 7 of T.R. 16 and Memo.No. 18/SCA/98-1 dated 29-6-98 of Secy to Government[Poll] A.P.Treasury Code Vol –I ]**.

### **PRECAUTIONS TO BE OBSERVED FOR PAYMENT TO ILLETERATE PERSONS WHO CANNOT SIGN**

When payee is an illiterate and cannot sign, payment can be made to such a person after taking thumb impression in token of having received the payment at the appropriate place on the bill or on cheque provided, a person who is known to the treasury officer, who is not an employee in the treasury or bank identified the payee and attests his thumb impression in token of his genuineness. **[Authority: SR 2[h] of TR 16 of A P Treasury Code Volume-I]**

### **HIRING OF VEHICLES:**

After obtaining approval and permission from the Government in Administrative Department of Secretariat and Finance, the officer entitled for engagement of hiring vehicle may engage the vehicle with a condition for payment of Rs. 17,000/- p.m. including POL and driver beta maintenance charges with a

coverage of 2500 KM in 30 days. A logbook should be maintained with all details. **[Authority: G.O. 5 F&P [FW.W&M-I] Dept dt. 4-1-94 and Cir.Memo.No. 3813/644/ A2/W&M/98 dt. 8-1-99 of Finance and Planning].**

#### **CERTIFICATE OF CREDIT**

Certificate of credit is to be issued by the treasury officer/STO concerned for the loss of challan on which the amount has been remitted and got countersigned by the DTO. Issue of Certificate of credit is a lengthy process which is prescribed in SR 6 TR 10 and Ins. 28 under TR 10 read with **G.O.Ms.No. 95 F&P [FW.Admn.I] Dept. dt. 27-3-80.**

#### **CERTIFICATE OF PAYMENT:**

If a paid voucher is reported to be not forthcoming for over 3 years by AG in order to drop the objection of by AG for want of paid voucher, the Certificate of payment shall be obtained from the DDO and same shall be countersigned with details of payment as verified from Sub-Account and submit the same to the AG.AP Hyderabad. **[Authority: As per para 11.6.1 of A.P.T&A Functionary manual]**

#### **LOSS OF TOKEN:**

The DDO should report to the treasury officer when any token has been lost by him. For the issue of duplicate token-copy of particulars of the lost token and appended a certificate 'certified that the token obtained from treasury officer as per particulars furnished above has been lost and will not be presented/used in any manner if subsequently traced/found it will be so mutilated as to prevent its use and remit a sum of Rs. 5/- under MH 2070 OAS for issue of duplicate token. Duplicate token shall be issued by the Treasury Officer unless non-payment of the bill/ cheque certificate is obtained from the bank **[Authority: Govt.Memo.No. 28289/532/AL/71 dt. 20-1-76 & G.O.Ms.No. 325 F&P [Accts - A&L] dt. 27-1-74]**

#### **Article 5 of AP Financial Code Volume-I &**

#### **Article 39 of AP Financial Code Volume-I**

Every Government servant should see that proper accounts are maintained for all Government financial transaction with which he is concerned and render accurately and promptly all such accounts and returns relating to them as may have been prescribed by the Government, the Accountant General or the competent departmental authorities. He should check the accounts as frequently as possible in order to see that his subordinates do not commit fraud, misappropriation or any other irregularity. The Government will hold him personally responsible for any loss that may be found to be due to any neglect of the duties laid upon him by the provisions of this code and the other financial codes issued by the government. The fact that a Government servant has been misled or deceived by a subordinate will in no way mitigate his personal responsibility, since every Government servant should be familiar with the financial rules laid down by the Government and exercise

a special strict and close control over his subordinates, in regard to the use of public funds and the maintenance of proper accounts.