

GOVERNMENT OF MEGHALAYA
EXCISE:REGISTRATION:TAXATION & STAMPS DEPARTMENT

NOTIFICATION

No. ERTS(S)5/2019/Pt/79,

Dated Shillong, the 23rd August 2022

In exercise of the powers conferred by Section 75 of the Indian Stamp Act, 1899 (Central Act No. 2 of 1899, the Governor of Meghalaya hereby makes the following rules further to amend the Meghalaya Stamps Payment of Duty by means of E-Stamping) Rules, 2020, namely:-

1. **Short title and Commencement**:- (1) These Rules may be called the Meghalaya Stamps (Payment of Duty by means of E-stamping) (Amendment) Rules, 2022.
(2) They shall come into force with effect from the date of notification in the Official Gazette.
2. **Amendment of Rule 20**:- In the Meghalaya Stamps (Payment of Duty by means of E-Stamping) Rules, 2020, (hereinafter referred to as principal Rules), in rule 20

(a) after the words “payment of Stamp duty amount” the following words shall be inserted. namely:-

“and the requisite service fee may be prescribed by the Government by way of notification.”

(b) after the words “e-Stamp Certificate” a full stop shall be substituted by a colon and the following proviso shall be inserted, namely:-

“Provided that any person may directly login to the designated portal of the CRA and directly pay the amount of e-stamp Certificate not exceeding ₹500/- (Rupees five hundred) only in denomination, after first registering in the system, and the CRA shall **after prompting the purchaser to verify the correctness of the entries in FORM-4**, provide a downloading facility for the e-stamp Certificate:

Provided further that the Government shall by notification appoint the date for implementation of the provision contained in the first proviso”.

3. **Amendment of Rule 22** :-In the rule 22 of the principal Rules, in sub rule (1), for the existing clause (iii) the following shall be substituted, namely:-

“(iii) download the e-stamp Certificate vide Annexure-A1, take out its print, signed with the date and affix his official seal on the print out:

Provided that the e-Stamp Certificate downloaded by a person under the proviso to rule 20, shall be signed by the authorised official of the Approved Intermediary using Digital Signatures Certificate of class III and above: and”

4. **Amendment of Rule 25:-** In rule 25 of the principal Rules, after the words “amount of additional Stamp duty” the following words shall be inserted; namely:-

“and the requisite service fee as may be prescribed by the Government by way of notification”

Sd/-

(S. A. Synrem)

**Commissioner & Secretary to the Government of Meghalaya
Excise, Registration, Taxation and Stamps Department**


Memo No. ERTS (S) 5/2019/Pt/79 - A,

Dated Shillong, the 23rd August, 2022.

Copy forwarded to :-

- 1) P.S to the Hon'ble Chief Minister, for information of the Hon'ble Chief Minister.
- 2) P. S to the Deputy Chief Minister, for information of the Deputy Chief Minister.
- 3) P. S to the Hon'ble Speaker, Meghalaya Legislative Assembly for information of the Hon'ble Speaker.
- 4) P. S to the Minister I/c Stamps Department for information of the Minister.
- 5) P. S to the Leader of Opposition, Meghalaya Legislative Assembly for information of the Leader of Opposition.
- 6) P. S to the Chief Secretary for information of the Chief Secretary.
- 7) P. S to the Additional Chief Secretary, Finance Department for information of the Additional Chief Secretary.
- 8) The Principal Accountant General (Audit) Meghalaya (Attention : CASS Section), Shillong, 793001.
- 9) The Accountant General (A & E) Meghalaya, Shillong.
- 10) The Commissioner & Secretary to the Government of Meghalaya, Law Department.
- 11) The Commissioner & Secretary to the Government of Meghalaya, ERTS Department.
- 12) The Inspector General of Registration & Superintendent of Stamps, Meghalaya, Shillong.
- 13) The Cabinet Affairs Department.
- 14) The Deputy Commissioners (All).
- 15) The Director, Printing & Stationery, Meghalaya, Shillong for favour of publication in the next issue of the Meghalaya Gazette and to furnish this Department with 20 spare copies.
- 16) NIC, Shillong for uploading in the Meghalaya Website.
- 17) Stock Holding Corporation of India Limited, 301, Centre Point, Dr. Babasaheb Ambedkar Road, Mumbai-400012.

By order etc.,



**Under Secretary to the Government of Meghalaya
Excise, Registration, Taxation and Stamps Department**