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**BOARD OF REVENUE  
GOVERNMENT OF BALOCHISTAN**

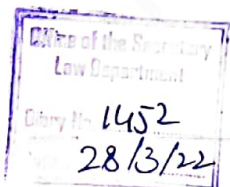
**NOTIFICATION**

No. 90 - Stamps - Bills Vol-I

In exercise of the powers conferred by section 74 of the Stamp Act, 1899 (II of 1899), the Government of Balochistan is pleased to make the following rules:

1. **Short title and commencement:** - (1) These rules may be called as the Balochistan e-Stamp Rules, 2021.
  - (2) They shall come into force at once.
  - (3) These shall apply to a local area notified by the Board.
2. **Definitions.** - (1) In these rules; unless there is anything repugnant in the subject or context:
  - (a) "Act" means the Stamp Act, 1899 (II of 1899);
  - (b) "agency" means the agency specified by the competent authority for the performance of functions under the rules;
  - (c) "attesting or transferring authority" means the principal officer of a cooperative housing society, private housing society, development authority or any other authority responsible for attesting or recording the transfer of an immovable property or of any interest in an immovable property;
  - (d) "Board" means the Board of Revenue, Balochistan established under the Balochistan Board of Revenue Act, 1957 (XI of 1957);
  - (e) "competent authority" means the Chief Revenue Authority under the Act;
  - (f) "continuation sheet" means additional e-stamp paper, having similar security features, issued by the District Accounts Office;".
  - (g) "ex-officio vendor" means an agent authorized to issue e-stamps by the competent authority;
  - (h) "Government" means the Government of Balochistan;
  - (i) "Registrar" means the Registrar appointed under the Registration Act, 1908 (XVI of 1908);
  - (j) "registration authority" means the registration authority under the Registration Act, 1908 (XVI of 1908);
  - (k) "rules" means the Balochistan e-Stamp Rules, 2021;
  - (l) "stamp duty" means the duty payable under the Act;
  - (m) "Sub-Registrar" means the Sub-Registrar appointed under the Registration Act, 1908 (XVI of 1908);
  - (n) "system" means the e-stamping system developed through a software infrastructure;
  - (o) "the Bank" means the State Bank of Pakistan, or any branch or agency of the State Bank of Pakistan, or any

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bank or branch of a bank acting as agent of the State Bank of Pakistan under the State Bank of Pakistan Act, 1956 (XXXIII of 1956);

- (p) "unique Identification number" means system generated unique alpha numeric sixteen-digit code; and.
- (q) "user id" means unique Identification code of an authorized user in the system.

(2) An expression used in the rules but not defined shall have the same meaning as assigned to it in the Act and the other rules made under it.

**3. Duties of the agency.** - The agency shall perform the following functions:

- (a) develop, provide and maintain the software infrastructure, including connectivity with the central server, for keeping record and data of e-stamp along with requisite credentials for such periods as may, from time to time, be specified by the competent authority;
- (b) develop, provide and maintain the system allowing public at large to generate challans meant for deposit of money in the Bank for the purposes of purchase of e-stamp;
- (c) provide training to manpower as per directions of the competent authority;
- (d) maintain communication between the central server and the Bank, and the central server and the offices of registration authority and ex-officio vendors, or any other office or place in the province, as may, from time to time, be specified by the competent authority;
- (e) ensure that system does not allow re-use of e-stamp or use of e-stamp against which refund has been claimed or obtained;
- (f) issue user id and password to the Bank, ex-officio vendor, sub-registrar and others in order to allow them to have access to the system and perform duties assigned to them;
- (g) ensure that the system shall maintain a permanent history of all the actions performed by users on it;
- (h) arrange reliable, simultaneous and independent warehousing of data of the system;
- (i) prepare a comprehensive user manual of the system for provision to all concerned through the Board;
- (j) prepare a contingency plan to be followed in case of non-availability of the system for prolonged or indefinite periods in order to avoid disruption in provision of stamp or e-stamp to the citizens;
- (k) develop the system so that if a person, for any reasonable cause, purchased e-stamp for an instrument, needs to pay an additional stamp duty on the same instrument, he may do so by following the procedure for purchase of e-stamp;

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- (l) ensure that the additional e-stamp purchased under clause (k) shall also contain unique Identification code of the original e-stamp;
- (m) responsible to protect integrity and reliability of the system;
- (n) prepare and provide reports as required under the rules or as may be directed by the competent authority; and
- (o) detail of issued e-stamp shall be:
  - (i) made available on the e-stamping server maintained by the agency; and
  - (ii) accessible to a person authorized by the competent authority; and.
- (p) any other incidental functions.

**4. Information on e-stamp.** - (1) The agency shall ensure that the system shall print the following information on the e-stamp:

- (a) unique identification number referred to as 'e-stamp id';
- (b) quick response code at the top & bottom of e-stamp; and
- (c) date and time (time stamp) of issue of the e-stamp;
- (d) amount of stamp duty paid in the Bank for the purchase of the e-stamp, in words and figures;
- (e) name, number of CNIC and address of:
  - (i) the purchaser of the e-stamp or his authorized representative, in case of non-judicial e-stamp; and
  - (ii) the depositor in case of judicial e-stamp;
- (f) names of the parties to the instrument;
- (g) brief description of the instrument on which the stamp duty is intended to be paid;
- (h) brief description of the property or type of a court case which is the subject matter of the instrument;
- (i) user-id of the official issuing the e-stamp in quick response code at the bottom of the e-stamp;
- (j) code and location of the *ex-officio* vendor; and
- (k) any other distinguishing mark of the e-stamp including quick response code.

**5. Mode of payment of stamp duty** (1) The payment for purchase of e-Stamp shall be made through system generated challan in the *ex-officio*

vendor by use of payment methods generally accepted by the bank or online payment through challan id, as the case may be.

(2) The Board may require submission of information and the manner of its submission in relation to the facts and circumstances affecting the chargeability of an instrument to the duty payable through e-stamp.

(3) The submission of the information, mentioned in the sub-rule (2), may be made a condition-precedent for generation of 32-A challan from the system.

**6. Issuance of e-stamp** (1) The ex-officio vendor shall issue e-Stamp immediately upon submission of original receipt copy of the challan, bearing unique ID, as the case may be, after verification of its genuineness from the system.

(2) The *ex-officio* vendor shall maintain such information and records as may be prescribed by the competent authority.

**7. Use of e-stamp** (1) Any statement or writing on the e-stamp shall be written:

- (a) on the printed part of e-stamp in such manner that the printed part of e-stamp appears on the face of the instrument, and
- (b) below the e-stamp, so that the e-stamp cannot be used for, or applied to, any other instrument.

(2) "The names of the parties, the description and nature of the transaction, the subject matter and the consideration of the instrument shall be written on each page of the instrument."

(3) Till such date as may be notified by the Government for a local area, e-stamp shall be in addition to, and not in substitution of, stamps being issued through a District Accounts Officer or Assistant District Accounts Officer.

**8. Number of Sheets** (1) In case of non-judicial e-stamp, the ex officio vendor shall issue an e-stamp along with additional e-stamp sheets divisible to stamp duty amount.

(2) The e-stamp shall contain all the security features approved by the Board and shall inscribe the type of instrument, the denomination and the e-stamp ID:

Provided that Board may, by notification in official Gazette, determine the number of continuation sheets required for any type or denomination of e-stamp.

**9. Single sheet for judicial e-stamp** (1) The ex-officio vendor shall issue judicial e-stamp.

(2) If a single sheet of judicial e-stamp is inadequate to cover the text of the pleadings, the judicial e-stamp may be subjoined by additional e-stamp sheets divisible to stamp duty amount.

**10. Verification of e-stamp** (1) The registration authority shall, before registration of a document, verify the information printed on e-stamp, such as:

- (a) e-Stamp ID;
- (b) *ex officio* vendor's reference number;
- (c) the amount, document description; and

- (2) The information required under sub-rule (1) shall be verified through:
- (a) the information retrieved through the e-stamping system by entering unique e-stamp ID;
  - (b) the information retrieved through mobile application by scanning quick response code of e-stamp; and

the information retrieved through the e-stamping system by entering unique Challan ID printed on Challan 32-A.

- (3) If the information retrieved under sub-rule (1) does not match, the e-stamp shall be considered as a fake and tampered document.

- (4) The registration authority, attesting or transferring authority, District Collector or any person authorized on behalf of a Court:

- (a) disable the stamp id of the e-stamp after verifying the details; and
- (b) lock e-stamp to prevent the re-use of such stamps.

- (5) All other authorities, to whom an instrument written on e-stamp is presented for action in accordance with law, shall get the e-stamp verified before initiating any action on the instrument presented to them.

**11. Audit and inspection:** - (1) The Board may make arrangements for regular or surprise audit including information technology audit and inspection of the agency, registering authorities or others related to the use of e-stamp and may take such action as it may deem necessary.

- (2) The Board may require any entity to submit information regarding e-stamp provided that entity may reasonably be in a position to render the requisite information.

**12. Refund or cancellation of the e-stamp:** - (1) The Collector may, on an application in the prescribed manner, accompanied with the original spoiled, misused, unused or not required for use e-stamp, if satisfied as to the facts and circumstances of the case, make allowance for such e-stamp under the provisions of Stamp Act, 1899.

- (2) The District Accounts Officer or Assistant District Accounts Officer shall, before finalization of a case of refund in respect of e-stamp, shall confirm through the e-stamping system, the name of the parties, the type of instrument and the amount of e-stamp and also ensure that e-stamp has not been utilized either for registration or for any other purpose.

- (3) The refund granted under this rule shall be recorded in the system.

- (4) No authority shall entertain an instrument written on e-stamp against which refund has been allowed by the District Accounts Officer or Assistant District Accounts Officer under this rule.

- (5) The Collector may, on an application, authorize payment in lieu of judicial e-stamp, issued under the Court Fee Act, 1870 (VII of 1870), if the applicant produces original spoiled, misused, unused or unrequired e-stamp and certificate of the Court to that effect before the Collector.

**13. Fixation of the denomination:** - The competent authority may, by notification, fix the value and type of stamp (judicial or non-judicial) for which the e-stamp shall be issued.

**14. Deficiency in stamp duty:** – (1) If parties to the instrument want to deposit the deficiency in stamp duty, only first page of e-stamp containing the unique identification number of the original e-stamp shall be issued by the ex-officio vendor upon receipt of deficient amount.

(2) The amount, deposited under sub-rule (1), shall be reflected in the deficiency box, both in figures and words.

(3) If penalty imposed by the District Collector due to deficiency in the stamp duty on the instrument, on deposit of deficient amount and penalty, the provision of sub-rule (1) shall, as far as possible, apply for issuance of e-stamp.

**15. Unreadable unique identification number:** – If unique identification number is not legible or is not available in the system or e-stamp is damaged in such manner that it cannot be read, e-stamp shall be deemed to be unstamped.

**16. Pecuniary loss to the Government:** –In case of any pecuniary loss to the public exchequer owing to non-compliance with the provisions of the Act or rules, the concerned Public officer shall be personally responsible for the loss and shall make good the loss:

Provided that the public officer concerned shall be entitled to recover the stamp duty due from the person from whom the stamp duty should have been collected.

**17. Tampered document:** – (1) If an instrument or e-stamp is found tampered, it shall be considered as unstamped.

(2) In case of a tampered instrument or e-stamp, the District Collector shall impose a penalty equal to ten times of the chargeable duty under section 40 of the Act.

**18. Responsibility of password secrecy:** - (1) The person, to whom such password has been allotted by the agency, shall be personally responsible for:

- (a) the password secrecy; and
- (b) any pecuniary loss to the Government exchequer due to breach of the password secrecy.

(2) The ex-officio vendor shall change the password immediately after its allotment to maintain the password secrecy.

**19. Maintenance of record:** – (1) The agency shall, on day-to-day basis, record all details of stamp duty collected through the system and remitted to the Government account.

(2) The agency shall furnish the following information and reports to the competent authority after driving them from the system:

- (i) payment reports;
- (ii) deficiency stamp duty certificate reports;
- (iii) locked e-stamp certificate reports;
- (iv) remittance reports;
- (v) cancelled e-stamp certificate report; and

(vi) any other report or information as may be required by the competent authority.

(3) The agency shall be solely responsible for securing the system from hacking and security of data.

**20. Affixation of Challan 32-A on the e-stamp:** - In case of a registered deed or transfer made by a Cooperative Housing Society or Housing Authority, Challan 32-A shall be so affixed on the e-stamp that it cannot be detached from the instrument.

**21. Non-issuance of a duplicate e-stamp:** - A duplicate copy of an e-stamp shall, in no case, be issued.

**BY ORDER OF  
GOVERNOR BALOCHISTAN**

**SENIOR MEMBER  
BOARD OF REVENUE**

**The Chief Controller,  
Government Printing and Stationary Department,  
Balochistan, Quetta.**

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