

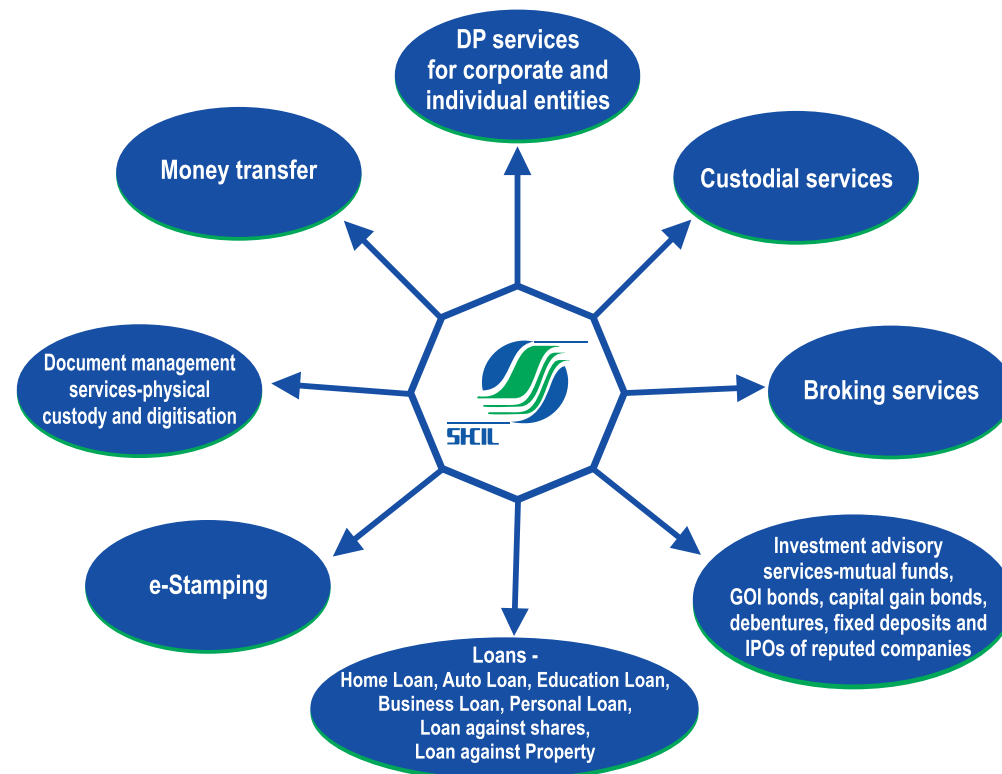
ABOUT

Stock Holding

Stock Holding Corporation of India Ltd. is a leading financial services company set up in 1986 by leading Indian financial institutions. The promoter organisations of Stock Holding are institutions, Banks and insurance companies such as IFCI Ltd., IDBI Bank Ltd., SU-UTI, LIC, NIA, UIC, TOICL and NIC. As the first and one of the largest depository participants in the country, it has been playing a pivotal role in the evolution and development of

capital market related services. Stock Holding has been well acclaimed for its dependable services to institutional and individual customers across the country. Stock Holding has earned a high reputation for its domain expertise and excellence in service delivery standards. Stock Holding takes pride in positioning itself as a technology driven and customer focused leader in financial services and operations oriented services.

Stock Holding product range comprises of the following



Stock Holding
SHCIL We look after everything

Stock Holding

Not just Demat. Much more than that.

Offering a wide range of financial solutions

- Broking Services* (BSE/NSE) • Demat • Custody Services • Document Management Services# • e-Stamping
- Distributors for: • FDs & Bonds • GOI Bonds • IPOs • Loans^
- Mutual Funds • National Pension System

With a nation wide network of about 250 branches, 25 years of expertise and a large customer base, SHCIL is one of the most trusted financial services providers.

Stock Holding Corporation of India Limited

sales@stockholding.com / www.stockholding.com

sms Stock Holding to 5607005 Toll Free : 1800229960

Follow us on Stock Holding IN

SHCIL Regd Add. 301, Centre Point, Dr. B. A Rd, Parel, Mumbai -12, Tel No. 61779400. SEBI Regn. No for DP: IN-DP-NSDL-01-96, IN-DP-CDSL-01-99 ; BSE CM: INFO11133735, NSE CM: INF231133036 ; BSE Sub Broker Regn No: INSO12951146/01 - 12538, NSE Sub Broker Registration Number : INS239740835 / 23-12538; Custodian: IN/CUS/011, AMFI Regn No: ARN-17. Stock Holding Corporation of India Limited is sub-broker affiliated to SHCIL Services Ltd, member broker on BSE (SEBI Regn No INB011253839, BSE Clearing code: 3111) & NSE (SEBI Regn No INB231253833, NSE TM ID - 12538) having its Regd Of at SHCIL House, P-51, TTC Indl Area, MIDC, Mahape, Navi Mumbai - 400710, Tel No. 61778600. Dealing in capital markets is prone to risk. This advertisement does not constitute an offer or solicitation to acquire or dispose of any investment. Please visit our website www.shcil.com or our branches for details and risk factors.

* Provided through SHCIL Services Ltd.
Provided through SHCIL Projects Ltd.
^ Arranged through Banks / NBFCs.

Stock Holding
SHCIL We look after everything



e-Stamping

What & how

Stock Holding Corporation of India Limited



Stamping

What & How



What is e-Stamping?

e-Stamping is a computer-based application and a secure way of paying non-judicial stamp duty to the Government. The System is reliable and ensures that the stamp duty paid by you reaches the Government safely. India is the third country in the world after Singapore and Hong Kong to adopt e-Stamping.

What are the benefits of e-Stamping?

There are many benefits of e-Stamping. The e-Stamping system has multi-level security. On payment of stamp duty, a stamp certificate is generated by the system, which comes with a Unique Identification Number (UIN). The e-Stamp certificate is tamper-proof and generated by the system through encryption of important identification content of the e-Stamp certificate.

The authenticity of the e-Stamp certificate can be checked through the inquiry module on the e-Stamping website 'www.stockholdingestamp.com'. The e-Stamp certificate can be generated within minutes compared to other options of paying stamp duty, which are time consuming. Besides, negating the risks associated with physical stamping of documents and stamp duty payments through conventional means, e-Stamping is more convenient, user friendly and cost efficient.

Through e-Stamping, one can pay the exact amount of stamp duty without the need to buy a higher denomination of stamps. In other options, you may end up paying excess stamp duty due to the denomination constraint. The e-Stamp can be attached to the document and tendered for registration if it's registrable.

How did e-Stamping originate?

The Government of India embarked upon e-Stamping to check the uncontrolled circulation of fake stamp papers and ensure a reliable transparent system of collecting and remitting stamp duty to the government.

The Ministry of Finance, Department of Economic Affairs, appointed Stock Holding Corporation of India as the sole Central Record Keeping Agency (CRA) for e-Stamping in 2005.

What is stamp duty?

Stamp duty is a kind of tax collected by State Governments. It must be paid in full and on time to the Government. In case of a delay in the payment of the stamp duty, penalties are imposed.

What are the important instruments under the Indian Stamp Act, 1899?

Important instruments covered under the Indian Stamp Act are agreements, conveyances, exchange, gift, certificate of sale, deed of partition, power of attorney to sell immovable property when given for consideration, deed of settlement and transfer of lease by way of assignment, bill of exchange, bill of lading, debenture, letter of credit, policy of insurance, proxy, receipt and transfer of shares. The instruments and the rate of stamp duty to be paid vary across states.

How is stamp duty computed?

Stamp duty is computed on the market value or consideration amount of the property, whichever is higher. Consideration amount is the total value of funds involved in any purchase/sale transaction entered between two or more parties.

How many types of stamp duty are collected?

Stamp duty collected by the States can be broadly divided into two categories, viz., stamp duty paid under the Indian Stamp Act, 1899, and stamps used in payment of fees under the Court-Fees Act, 1870.

What are the types of stamps used as on date?

Stamps used under the Indian Stamp Act, 1899, and the Bombay Stamp Supply And Sale Rules, 1934, can be broadly divided into impressed stamps and adhesive stamps. Impressed stamps include: (a) labels affixed and impressed by the proper officer; (b) stamps embossed or engraved on stamped paper; (c) impression by franking machine; (d) impression by any such machine as the State Government may, by notification in the official gazette, specify.

Is stamp duty required to be paid on all documents regarding transfer of properties?

All transfer instrument/document, including agreement to sale, conveyance, gift, mortgage, exchange, partition, power of attorney either general or special leave-and license, agreement, tenancy agreement, lease deeds, are required to be stamped before registration.

A will or the original nomination in a cooperative housing society is not required to be stamped. However, when a nominee transfers a flat subsequently in the name of legal heirs, it has to be stamped as per market value or the consideration amount, whichever is higher.

When is stamp duty to be paid and who is required to pay?

Stamp duty is to be paid either before or on the day of the execution of the document. It's either paid by the purchaser or the transferee, or as mutually agreed in the agreement between the parties.

What is the Unique Identification Number (UIN)?

UIN is a unique system-generated number mentioned on the e-Stamp certificate. Anyone who has the UIN can check the authenticity of the certificate through www.stockholdingestamp.com For this, you will need to enter the following details: state, certificate number or UIN, stamp duty type (description of document), certificate issue date and the session code. In other modes of payment of stamp duty, it is almost impossible for an individual to check the authenticity of the stamp duty payment.

What is CRA?

CRA stands for Central Record keeping Agency. StockHolding is the sole CRA appointed by the Government e-Stamping.

What is the role of CRA?

The CRA is responsible for user registration, imprest balance administration and overall management of the e-Stamping application.

What is an ACC?

ACC stands for Authorised Collection Centre. You can approach the ACC to fill up the form as per your need to pay the stamp duty. It's an agent appointed by the Stock Holding Corporation of India in consultation with State Governments. ACC is the intermediary between CRA and the stamp duty payer. Typically, entities like nationalised banks and post of fices are appointed as ACC. Some StockHolding branches are also acting as ACC.

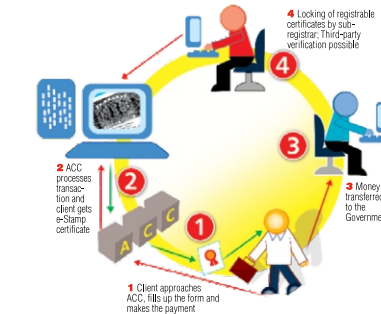
How do I locate an ACC?

You can locate the ACC near your residence by logging on to www.stockholdingestamp.com

How does one pay stamp duty by e-Stamping?

One has to approach an ACC appointed by StockHolding or any of the designated StockHolding branches and fill up an application form as prescribed

After submitting the application form declaring details of the transaction and making the stamp duty payment by any of the accepted ways, the ACC staff enters the details into the system. A stamp certificate will be generated only after realisation of funds. The locking of the registrable e-Stamp is done by the sub registrar. A transaction is verified by a third party and the information is then stored in the e-Stamping server. One is expected to check the preview of the certificate and sign on it before the e-Stamp certificate is generated. Remember that once an e-Stamp is generated, it cannot be edited / modified in any manner. The e-Stamp certificate has to be preserved as e-Stamp duplicate copies are not issued.



What are the different modes of paying stamp duty in an e-Stamping system?

You can pay stamp duty through cash, cheque, demand draft (DD), pay order, RTGS, NEFT or Account-to-Account transfer.

What if the stamp duty is underpaid?

If the stamp duty is underpaid, visit an ACC / designated StockHolding branches and obtain an additional stamp duty certificate by paying the additional stamp duty amount. For registration process, the client will have to produce both e-Stamp certificates to sub-registrar.

After generating the e-Stamp, can I cancel it?

For cancellation and refund of your e-Stamp, you will need to get in touch with the competent authority at the stamp office appointed by the respective State Government.

What is the procedure if an e-Stamp is lost?

Please refer to the Stamp Act prevalent in your state in the event of loss of your e-Stamp. The CRA is not authorised to issue a duplicate copy of an e-Stamp in the event of a loss.

In which states is e-Stamping currently operational?

As of December 2015, e-Stamping is operational in 17 states. Assam, Karnataka, Himachal Pradesh, Punjab, National Capital Territory (NCT) of Delhi, Union Territory Chandigarh, UT of Daman & Diu, UT of Dadra & Nagar Haveli, Puducherry, Gujarat, Tamilnadu, Rajasthan, Uttar Pradesh, Uttarakhand, Chattisgarh, Jharkhand, Jammu & Kashmir. For further updates, keep visiting www.shcilestamp.com.