

GOVERNMENT OF INDIA  
MINISTRY OF CORPORATE AFFAIRS  
NOTIFICATION

New Delhi, 7<sup>th</sup> September , 2009.

S.O. 2276 (E) – In exercise of the powers conferred by sub-section (2) of section 610B of the Companies Act, 1956, the Central Government hereby makes the following Scheme to amend the Scheme for Filing of Statutory Documents and other Transactions by Companies in Electronic Mode, namely:-

1. (1) This Scheme may be called as the “Scheme for Filing of Statutory Documents and other Transactions by Companies in Electronic Mode (Amendment) Scheme, 2009.

(2) This scheme shall come into force on the 13<sup>th</sup> day of September, 2009.

2. In the Scheme for Filing of Statutory Documents and other Transactions by Companies in Electronic Mode, in Annexre ‘A’, in paragraph 4, for sub-paragraph (8), the following sub-paragraph shall be substituted, namely:-

“(8) Collection of Stamp Duty on documents through MCA portal and dispensation of physical submission thereof.

(a) The Central Government, for the purpose of making all transactions faster, improving service delivery and making Office of the Registrar paperless, has decided to dispense with the physical submission of documents. The Central Government shall initially collect stamp duty payable on Form No.1, Memorandum of Association, Article of Association, Form No. 5 and Form No. 44 at the time of their e-filing, through MCA portal [www.mca.gov.in](http://www.mca.gov.in). The Central government shall collect the stamp duty on behalf of

the State Governments and Union territories for specific purpose of e-filing of documents under the provision of the Companies Act, 1956 and to remit the same directly to the accounts of the State Governments and Union territories in accordance with the approved payment and accounting procedure. The procedure for collection of stamp duty shall come into force with effect from the 13<sup>th</sup> day of September, 2009. Out of twenty eight States and seven Union territories, except State of Sikkam, where the provisions of the Companies Act ,1956 are not extended, the Central Government has sought authorisation to generate e-Stamps on their behalf. The Central Government has received authorization from only twenty-two State Governments and Union territory Administrations. As soon as the authorization from the remaining twelve States and Union territories, namely, Chandigarh, Daman and Diu, Himachal Pradesh, Kerala, Mizoram, Puducherry, Dadra and Nagar Haveli, Goa, Jammu and Kashmir, Lakshadweep, Nagaland and Tripura is received, the Central Government shall start collection of stamp duty on their behalf also.

(b) There shall be a transition period of three and a half months to enable the companies to use their already purchased stamp papers. The 1<sup>st</sup> day of January, 2010 shall be the cut off date for a company to compulsorily make payment electronically for stamp duty in respect of the States which have authorized the Central Government to collect stamp duty on their behalf. In respect of the States from whom the authorization is yet to be received, the company shall continue to pay stamp duty outside the MCA portal .

(c) The company shall not make physical submission of documents on which stamp duty is paid electronically through MCA portal. However, documents on which stamp duty is not paid through MCA portal, the company shall, in addition to their electronic filing, submit physical copies of such stamped documents at the office of the Registrar also, simultaneously.

(d) Documents other than those specified in clause (a) which are not covered for payment of stamp duty through MCA portal, and on which stamp duty payable in respective State is equal to or less than one hundred rupees, such stamped documents, shall be scanned by the company and filed electronically for evidencing by the Registrar and need not be submitted physically except those required to be filed for compounding of offence under clause (a) of sub-section (4) of section 621A. However, the company shall retain such documents duly stamped in original for a minimum period of three years from the date of filing of such documents and shall be required to produce the same as and when the same is required for inspection and verification by the competent authorities namely, the Collector of Stamps of the respective State or Union territory or the Registrar”.

[F No 1/04 /2009 CL.V]

Renuka Kumar,  
Joint Secretary.

Note: The principal scheme was published vide number S.O.1844 (E) dated the 26<sup>th</sup> October, 2006.