

certificate of stamp the manner of recording such certificate.]

¹[(3) Subject to the rules made under clause (b) of sub-section (1), the Chief Controlling Revenue Authority or any other officer empowered by the State Government in this behalf may authorise any person, body or organisation, including Post Offices and Banks, to use machine for making impression of stamps ²[or implement Computerised Stamp duty administration system or Electronic Stamping or Dematerialisation of stamping; for indicating the payment of stamp duty on any Instrument or plain paper, as the case may be].

³[**10-A. Payment of Stamp Duty by cash in certain cases.**—(1) Notwithstanding anything contained in Section 10, the stamp duty payable on an instrument may also be paid in cash by challan in the Banking Treasury or Treasury, countersigned by an officer empowered by the State Government by notification in this behalf ⁴[x x x x x.] The officer so empowered shall, on production of such challan and after due verification that the duty has been paid, ⁵[x x x x x,] certify in such manner as may be prescribed by endorsement on the instrument of the amount of duty so paid.

(2) An endorsement made on any instrument under sub-section (1) shall have the same effect as if the duty of an amount equal to the amount stated in the endorsement has been paid in respect thereof and such payment has been indicated on such instrument by means of stamps, in accordance with the requirements of Section 10.

(3) Nothing in this section shall apply to.—

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1. Sub-section (3) inserted by Act No. 6 of 1999, w.e.f. 01-04-1999.
 2. Substituted for the words "indicating the payment of stamp duty on the instrument" by Act No. 7 of 2007, w.e.f. 01-04-2007.
 3. Section 10-A inserted by Act No. 24 of 1999, s. 4, w.e.f. 18-08-1999.
 4. **The words "or by Demand Draft or by Pay Order drawn on a branch of any Scheduled Bank" omitted by Act No. 23 of 2024, dated 10-06-2024, w.e.f. 10-06-2024.**
 5. **The words "or upon production of Demand Draft or Pay Order as the case may be" omitted by Act No. 23 of 2024, dated 10-06-2024, w.e.f. 10-06-2024.**