GOVERNMENT OF NATIONAL CAPITAL TERRITORY OF DELHI,
REVENUE DEPARTMENT, OFFICE OF THE DIVISIONAL COMMISSIONER,
B-BLOCK, ROOM NO. 202 & 205, STAMP & REGISTRATION BRANCH,
5, SHAM NATH MARG, CIVIL LINES, DELHI-110054.

No F.1(84)/Stamp Duty/COS/HQ/R/06/10079 Dated:- 11/08/2023

To,

The Regional Manager,
Stock Holding Corporation of India Limited (SHCIL),
5TH Floor, IFCS Tower, Nehru Place,
New Delhi.

Sub: Digital e-Stamping for electronic submission of bonds in Customs-Reg.

Sir,

I am directed to refer to the Govt. of India letter vide No. S33013/6/2021/ST-1/DOR dated 29/09/2021 on the subject cited above, regarding Digital Stamping (e-Stamping) for electronics submission of bond in custom which is as follows:-

"National e-Governance Service Limited (NeSL) Information Utility is mandated to serve as a repository of legal evidence for Financial Credit contracts. Central Board of indirect taxes (CBIC), Department of Revenue (DoR) is also in the process of constitution with M/s. NeSL to enable a digital platform for submission of bonds and bank guarantees by importers / exporters to the Customs Department.

Under the Indian Stamp Act, 1899, the Customs Bond, being an instrument (Article 26 under Schedule 1 to the said Act), would also be required to be submitted via digital e-stamping. Further, digital stamping of documents and online payment of stamp duty are done through Stock Holding Corporation of India Limited (SHCIL) or Government Receipt Accounting System (GRAS) Platform.

In this regard, it is requested to issue necessary instructions for commencement on SHCIL / NeSL platform to permit Digital e-Stamping as a valid mode of payment of stamp duty for electronic submission of Custom Bonds".

Therefore, you are directed to provide the platform for Digital e-Stamping of Customs Bond inconsonance with the instruction of Govt. of India.

This issues with the prior approval of Principal Secretary (Revenue)-cum-Divisional Commissioner.

PARMOD KUMAR
SDM-I (HQ) / COS

No F.1(84)/Stamp Duty/COS/HQ/R/06/10079 Dated:- 11/08/2023

Copy to:-

1. P.A. to Divisional Commissioner, Revenue Department, GNCTD, Delhi.
2. P.A. to Deputy Commissioner-VI (HQ), Revenue Department, GNCTD, Delhi.
3. P.A. to ADM (HQ), Revenue Department, GNCTD, Delhi.