



Government of Odisha

Board of Revenue, Odisha, Cuttack

(Rajaswa Bhawan, Chandini Chowk, Cuttack-2 : email: igrodisha2012@yahoo.com / for OeSL: IGR PMO)

ରାଜସ୍ୱ ବୋର୍ଡ଼, ଓଡ଼ିଶା, କଟକ

(Registration Wing)

From No. 2912 / Regn. Date 02.08.2017
viii-4/13
Shri U. N. Mallick, IAS
Inspector General of Registration, Odisha

To
All ADM-cum-District Registrars
All Registering Officers

Subject : General Guidelines for Cashless transaction for collection of stamp duty and all types of fees in the Registration offices.

Madam/Sir,

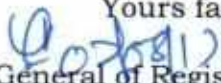
It has come to the notice that, the Registering Officers are not promoting cashless payments and insisting on cash payments for collection of Stamp Duty & Registration Fees in their offices. Due to such practice, heavy amount of cash is parked in the offices and it becomes susceptible to theft and robbery at night or during the transit to the Bank for the deposit of the same.

In order to eliminate such risk of theft and robbery, and in the view of the provisions of Prevention of money laundering Act, 2002 and Rules framed there under particularly keeping in view of the provisions of Rule-9 of Prevention of money laundering (Maintenance of Records) Second Amendment Rules, 2017, **(copy enclosed)** all the Registering officers are hereby directed to ensure cashless transaction for every service delivered in the office by the following means.

- Cheque/ Pay Order to the Registering Officers
- Demand draft in favour of Registering Officers
- Bank Challans deposited in the proper head of account
- Electronic payments (Online mode) through
 - National Electronic Funds Transfer (NEFT)
 - Real Time Gross Settlements (RTGS)
 - Net Banking/ IMPS/PPIs
- PoS Terminal Based (when supplied by the Department) using Debit and Credit Cards
- Online payments of duties and fees through Online portals of the States www.odishatreasury.gov.in (e-payment through Net-banking/ Debit/ Credit Card)

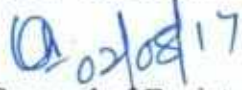
For the receipt of all types of stamp duty and fees through electronic/ online/ paper based instruments, the Registering officers shall use their DDO Bank account already in operation. The proper receipt shall be granted only after the realization of the said fees in the bank account.

These instructions shall be followed meticulously with immediate effect.

Yours faithfully

Inspector General of Registration
Odisha

Memo No. 2913 Date. 02.08.2017

Copy forwarded to the Principal Secretary to Government, Revenue & D.M. Department, Bhubaneswar for information.


Inspector General of Registration

Memo No. 2914 Date. 02.08.2017

Copy forwarded to all Deputy IGRs for information and they are requested to promote and monitor the cashless transaction in the sub-ordinate registration offices under their control. They are also requested to suggest any additional measures/ support services to make the registration offices completely cashless.


Inspector General of Registration


भारत का राजपत्र
The Gazette of India

असाधारण

EXTRAORDINARY

भाग II—खण्ड 3—उप-खण्ड (i)

PART II—Section 3—Sub-section (i)

प्राधिकार से प्रकाशित

PUBLISHED BY AUTHORITY

सं. 439]

नई दिल्ली, बृहस्पतिवार, जून 1, 2017/ज्यैष्ठ 11, 1939

No. 439]

NEW DELHI, THURSDAY, JUNE 1, 2017/ JYAISTHA 11, 1939

वित्त मंत्रालय

(राजस्व विभाग)

अधिसूचना

नई दिल्ली, 1 जून, 2017

सा.का.नि. 538(अ).—केन्द्रीय सरकार भारतीय रिजर्व बैंक के परामर्श से धन-शोधन निवारण अधिनियम, 2002 (2003 का 15) की धारा 73 की उप-धारा (2) के खंड (ज), खंड (झ), खंड (ञ) और खंड (ट) के साथ पठित उप-धारा (1) द्वारा प्रदत्त शक्तियों का प्रयोग करते हुए धन-शोधन निवारण (अभिलेखों का अनुरक्षण) नियम, 2005 का और संशोधन करने के लिए निम्नलिखित नियम बनाती है, अर्थात्:—

1. (1) इन नियमों का संक्षिप्त नाम धन-शोधन निवारण (अभिलेखों का अनुरक्षण) दूसरा नियम, 2017 है।
(2) ये राजपत्र में उनके प्रकाशन की तारीख को प्रवृत्त होंगे।

2. धन-शोधन निवारण (अभिलेखों का अनुरक्षण) नियम, 2005 में,—

(क) नियम 2 के उप-नियम (1) में,—

- (i) खंड (कक) के पश्चात् निम्नलिखित खंड अन्तःस्थापित किए जाएंगे, अर्थात्:—

'(ककक) "आधार संख्या" से आधार (वित्तीय और अन्य सहायिकियों, फायदों और सेवाओं का लक्षित परिदान), अधिनियम, 2016 की धारा 2 की उप-धारा (क) के अधीन यथा परिभाषित पहचान संख्या अभिप्रेत है;

'(ककख) "अधिग्रमाणन" से आधार (वित्तीय और अन्य सहायिकियों, फायदों और सेवाओं का लक्षित परिदान), अधिनियम, 2016 की धारा 2 की उप-धारा (ग) के अधीन यथा परिभाषित प्रक्रिया अभिप्रेत है;

टिप्पण: मूल नियम भारत के राजपत्र, असाधारण, भाग II, खंड 3, उपखंड (i) सा.का.नि. सं. 444(अ), 1 जुलाई, 2005 द्वारा प्रकाशित किए गए थे और तत्पश्चात् उनमें सा.का.नि. 717(अ), तारीख 13 दिसम्बर, 2005, सा.का.नि. 389(अ), तारीख 24 मई, 2007, सा.का.नि. 816(अ), तारीख 12 नवम्बर, 2009, सा.का.नि. 76(अ), तारीख 12 फरवरी, 2010, सा.का.नि. 508(अ), तारीख 16 जून, 2010, सा.का.नि. 980(अ), तारीख 16 दिसम्बर, 2010, सा.का.नि. 481(अ), तारीख 24 जून, 2011, सा.का.नि. 576(अ), तारीख 27 अगस्त, 2013, सा.का.नि. 288(अ), तारीख 15 अप्रैल, 2015, सा.का.नि. 544(अ), तारीख 7 जुलाई, 2015, सा.का.नि. 693(अ), तारीख 11 सितम्बर, 2015, सा.का.नि. 730(अ), तारीख 22 सितम्बर, 2015, सा.का.नि. 882(अ), तारीख 18 नवम्बर, 2015 और सा.का.नि. 347(अ), तारीख 12 अप्रैल, 2017 द्वारा संशोधन किया गया था।

MINISTRY OF FINANCE

(Department of Revenue)

NOTIFICATION

New Delhi, the 1st June, 2017

G.S.R. 538(E).—In exercise of the powers conferred by sub-section (1) read with clause (h), clause (i), clause (j) and clause (k) of sub-section (2) of section 73 of the Prevention of Money-laundering Act, 2002 (15 of 2003), the Central Government in consultation with the Reserve Bank of India hereby makes the following further amendments to the Prevention of Money-laundering (Maintenance of Records) Rules, 2005, namely:—

1. (1) These rules may be called the Prevention of Money-laundering (Maintenance of Records) Second Amendment Rules, 2017.

(2) They shall come into force on the date of their publication in the Official Gazette.

2. In the Prevention of Money-laundering (Maintenance of Records) Rules, 2005, —

(a) in rule 2, in sub-rule (1),-

(i) after clause (aa), following clauses shall be inserted, namely:—

“(aaa) “Aadhaar number” means an identification number as defined under sub-section (a) of section 2 of the Aadhaar (Targeted Delivery of Financial and Other Subsidies, Benefits and Services) Act, 2016;

(aab) “authentication” means the process as defined under sub-section (c) of section 2 of the Aadhaar (Targeted Delivery of Financial and Other Subsidies, Benefits and Services) Act, 2016;

(aac) “Resident” means an individual as defined under sub-section (v) of section 2 of the Aadhaar (Targeted Delivery of Financial and Other Subsidies, Benefits and Services) Act, 2016;

(aad) “identity information” means the information as defined in sub-section (n) of section 2 of the Aadhaar (Targeted Delivery of Financial and Other Subsidies, Benefits and Services) Act, 2016;

(aae) “e – KYC authentication facility” means an authentication facility as defined in Aadhaar (Authentication) Regulations, 2016;

(aaf) “Yes/No authentication facility” means an authentication facility as defined in Aadhaar (Authentication) Regulations, 2016;”;

(ii) for clause (d), the portion beginning with “the passport, the driving licence” and ending with “in consultation with the Regulator” the following shall be substituted, namely:—

“the passport, the driving licence, the Voter’s Identity Card issued by Election Commission of India, job card issued by NREGA duly signed by an officer of the State Government, the letter issued by the National Population

Register containing details of name, address or any other document as notified by the Central Government in consultation with the Regulator”

(b) in rule 9, for sub-rule (4) to sub-rule (9), the following sub-rules shall be substituted, namely:—

“(4) Where the client is an individual, who is eligible to be enrolled for an Aadhaar number, he shall for the purpose of sub-rule (1) submit to the reporting entity,—

- (a) the Aadhaar number issued by the Unique Identification Authority of India; and
- (b) the Permanent Account Number or Form No. 60 as defined in Income-tax Rules, 1962,

and such other documents including in respect of the nature of business and financial status of the client as may be required by the reporting entity:

Provided that where an Aadhaar number has not been assigned to a client, the client shall furnish proof of application of enrolment for Aadhaar and in case the Permanent Account Number is not submitted, one certified copy of an ‘officially valid document’ shall be submitted.

Provided further that photograph need not be submitted by a client falling under clause (b) of sub-rule (1).

(4A) Where the client is an individual, who is not eligible to be enrolled for an Aadhaar number, he shall for the purpose of sub-rule (1), submit to the reporting entity, the Permanent Account Number or Form No. 60 as defined in the Income-tax Rules, 1962:

Provided that if the client does not submit the Permanent Account Number, he shall submit one certified copy of an ‘officially valid document’ containing details of his identity and address, one recent photograph and such other documents including in respect of the nature or business and financial status of the client as may be required by the reporting entity.

(5) Notwithstanding anything contained in sub-rules (4) and (4A), an individual who desires to open a small account in a banking company may be allowed to open such an account on production of a self-attested photograph and affixation of signature or thumb print, as the case may be, on the form for opening the account:

Provided that-

- (i) the designated officer of the banking company, while opening the small account, certifies under his signature that the person opening the account has affixed his signature or thumb print, as the case may be, in his presence;
- (ii) the small account shall be opened only at Core Banking Solution linked banking company branches or in a branch where it is possible to manually monitor and ensure that foreign remittances are not credited to a small account and that the stipulated limits on monthly and annual aggregate of transactions and balance in such accounts are not breached, before a transaction is allowed to take place;
- (iii) the small account shall remain operational initially for a period of twelve months, and thereafter for a further period of twelve months if the holder of such an account provides evidence before the banking company of having applied for any of the officially valid documents within twelve months of the opening of the said account, with the entire relaxation provisions to be reviewed in respect of the said account after twenty-four months;
- (iv) the small account shall be monitored and when there is suspicion of money laundering or financing of terrorism or other high risk scenarios, the identity of client shall be established through the production of officially valid documents, as referred to in sub-rule (4) and the Aadhaar number of the client or where an Aadhaar number has not been assigned to the client, through the production of proof of application towards enrolment for Aadhaar along with an officially valid document;

Provided further that if the client is not eligible to be enrolled for an Aadhaar number, the identity of client shall be established through the production of an officially valid document;

- (v) the foreign remittance shall not be allowed to be credited into the small account unless the identity of the client is fully established through the production of officially valid documents, as referred to in sub rule (4) and the Aadhaar number of the client or where an Aadhaar number has not been assigned to the client, through the production of proof of application towards enrolment for Aadhaar along with an officially valid document:

Provided that if the client is not eligible to be enrolled for the Aadhaar number, the identity of client shall be established through the production of an officially valid document.

- (6) Where the client is a company, it shall for the purposes of sub-rule (1), submit to the reporting entity the certified copies of the following documents:—

- (i) Certificate of incorporation;
- (ii) Memorandum and Articles of Association;
- (iii) A resolution from the Board of Directors and power of attorney granted to its managers, officers or employees to transact on its behalf;
- (iv) (a) Aadhaar numbers; and
(b) Permanent Account Numbers or Form 60 as defined in the Income-tax Rules, 1962, issued to managers, officers or employees holding an attorney to transact on the company's behalf or where an Aadhaar number has not been assigned, proof of application towards enrolment for Aadhaar and in case Permanent Account Number is not submitted an officially valid document shall be submitted:

Provided that for the purpose of this clause if the managers, officers or employees holding an attorney to transact on the company's behalf are not eligible to be enrolled for Aadhaar number and do not submit the Permanent Account Number, certified copy of an officially valid document shall be submitted.

- (7) Where the client is a partnership firm, it shall, for the purposes of sub-rule (1), submit to the reporting entity the certified copies of the following documents:—

- (i) registration certificate;
- (ii) partnership deed; and
- (iii) (a) Aadhaar number; and
(b) Permanent Account Number or Form 60 as defined in the Income-tax Rules, 1962, issued to the person holding an attorney to transact on its behalf or where an Aadhaar number has not been assigned, proof of application towards enrolment for Aadhaar and in case Permanent Account Number is not submitted an officially valid document shall be submitted:

Provided that for the purpose of this clause, if the person holding an attorney to transact on the company's behalf is not eligible to be enrolled for Aadhaar number and does not submit the Permanent Account Number, certified copy of an officially valid document shall be submitted.

- (8) Where the client is a trust, it shall, for the purposes of sub-rule (1) submit to the reporting entity the certified copies of the following documents:—

- (i) registration certificate;
- (ii) trust deed; and
- (iii) (a) Aadhaar number; and
(b) Permanent Account Number or Form 60 as defined in the Income-tax Rules, 1962,

issued to the person holding an attorney to transact on its behalf or where Aadhaar number has not been assigned, proof of application towards enrolment for Aadhaar and in case Permanent Account Number is not submitted an officially valid document shall be submitted:

Provided that for the purpose of this clause if the person holding an attorney to transact on the company's behalf is not eligible to be enrolled for Aadhaar number and does not submit the Permanent Account Number, certified copy of an officially valid document shall be submitted.

(9) Where the client is an unincorporated association or a body of individuals, it shall submit to the reporting entity the certified copies of the following documents:—

(i) resolution of the managing body of such association or body of individuals;

(ii) power of attorney granted to him to transact on its behalf;

(iii) (a) the Aadhaar number; and

(b) Permanent Account Number or Form 60 as defined in the Income-tax Rules, 1962,

issued to the person holding, an attorney to transact on its behalf or where Aadhaar number has not been assigned, proof of application towards enrolment for Aadhaar and in case the Permanent Account Number is not submitted an officially valid document shall be submitted; and

(iv) such information as may be required by the reporting entity to collectively establish the legal existence of such an association or body of individuals:

Provided that for the purpose of this clause if the person holding an attorney to transact on the company's behalf is not eligible to be enrolled for Aadhaar number and does not submit the Permanent Account Number, certified copy of an officially valid document shall be submitted.

(c) after sub-rule (14), the following sub-rules shall be inserted, namely,—

" (15) Any reporting entity, at the time of receipt of the Aadhaar number under provisions of this rule, shall carry out authentication using either e-KYC authentication facility or Yes/No authentication facility provided by Unique Identification Authority of India.

(16) In case the client referred to in sub-rules (4) to (9) of rule 9 is not a resident or is a resident in the States of Jammu and Kashmir, Assam or Maghalaya and does not submit the Permanent Account Number, the client shall submit to the reporting entity one certified copy of officially valid document containing details of his identity and address, one recent photograph and such other document including in respect of the nature of business and financial status of the client as may be required by the reporting entity.

(17) (a) In case the client, eligible to be enrolled for Aadhaar and obtain a Permanent Account Number, referred to in sub-rules (4) to (9) of rule 9 does not submit the Aadhaar number or the Permanent Account Number at the time of commencement of an account based relationship with a reporting entity, the client shall submit the same within a period of six months from the date of the commencement of the account based relationship:

Provided that the clients, eligible to be enrolled for Aadhaar and obtain the Permanent Account Number, already having an account based relationship with reporting entities prior to date of this notification, the client shall submit the Aadhaar number and Permanent Account Number by 31st December, 2017.

(b) As per regulation 12 of the Aadhaar (Enrolment and Update) Regulations, 2016, the local authorities in the State Governments or Union-territory Administrations have become or are in the process of becoming UIDAI Registrars for Aadhaar enrolment and are organising special Aadhaar enrolment camps at convenient locations for providing enrolment facilities in consultation with UIDAI and any individual desirous of commencing an account based relationship as provided in this rule, who does not possess the Aadhaar number or has not yet enrolled for Aadhaar, may also visit such special Aadhaar enrolment camps for Aadhaar enrolment or any of the Aadhaar enrolment centres in the vicinity with existing registrars of UIDAI.

(c) In case the client fails to submit the Aadhaar number and Permanent Account Number within the aforesaid six months period, the said account shall cease to be operational till the time the Aadhaar number and Permanent Account Number is submitted by the client:

Provided that in case client already having an account based relationship with reporting entities prior to date of this notification fails to submit the Aadhaar number and Permanent Account Number by 31st December, 2017, the said account shall cease to be operational till the time the Aadhaar number and Permanent Account Number is submitted by the client.

(18) In case the identity information relating to the Aadhaar number or Permanent Account Number submitted by the client referred to in sub-rules (4) to (9) of rule 9 does not have current address of the client, the client shall submit an officially valid document to the reporting entity.”

[Notification No.2/F .No. P.12011/11/2016-ES Cell-DOR]

MANDEEP KAUR, Dy. Secy.

Note : The principal rules were published in Gazette of India, Extraordinary, Part-II, Section 3, Sub-Section (i) *vide* number G.S.R. 444(E), dated the 1st July, 2005 and subsequently amended by number G.S.R. 717(E), dated the 13th December, 2005, number G.S.R. 389(E), dated the 24th May, 2007, number G.S.R. 816(E), dated the 12th November, 2009, number G.S.R. 76(E), dated the 12th February, 2010, number G.S.R. 508(E), dated the 16th June, 2010, number G.S.R. 980(E), dated the 16th December, 2010, number G.S.R. 481(E), dated the 24th June, 2011 number G.S.R. 576(E), dated the 27th August, 2013, number G.S.R. 288(E), dated the 15th April, 2015, number G.S.R. 544(E), dated the 7th July, 2015, number G.S.R. 693(E), dated the 11th September, 2015, number G.S.R. 730(E), dated the 22nd September, 2015, number G.S.R. 882 (E), dated the 18th November, 2015 and number G.S.R. 347(E), dated the 12th April, 2017.

RAKESH SUKUL Digitally signed by RAKESH SUKUL
Date: 2017.04.03 14:58:42 +05'30'