



NO.E&A(HEALTH)2-88/2011
GOVERNMENT OF THE PUNJAB
SPECIALIZED HEALTHCARE & MEDICAL
EDUCATION DEPARTMENT

Dated Lahore, 13th September, 2024

To

1. Vice Chancellor, Faisalabad Medical University, Faisalabad
2. Vice Chancellor, Fatima Jinnah Medical University, Lahore
3. Vice Chancellor, King Edward Medical University, Lahore
4. Vice Chancellor, Children's Hospital, the University of Child Health Sciences, Lahore
5. Vice Chancellor, University of Health Sciences, Lahore
6. Vice Chancellor, Nishtar Medical University, Multan
7. Vice Chancellor, Rawalpindi Medical University, Rawalpindi
8. Principal, Quaid-e-Azam Medical College, Bahawalpur
9. Principal, Sheikh Zayed Medical College, Rahim Yar Khan
10. Principal, D.G Khan Medical Dera Ghazi Khan
11. Principal, Gujranwala Medical College, Gujranwala
12. Principal, Khawaja Muhammad Safdar Medical College, Sialkot
13. Principal, Nawaz Sharif Medical College, Gujrat
14. Principal, Allama Iqbal Medical College, Lahore
15. Principal, Postgraduate Medical Institute / Ameer-ud-Din Medical College, Lahore
16. Principal, College of Ophthalmology and Allied Vision Sciences, Lahore
17. Principal, De-Montmorency College of Dentistry, Lahore
18. Principal, Services Institute of Medical Sciences, Lahore
19. Principal, Nishtar Medical College, Multan
20. Principal, Nishtar Institute of Dentistry, Dental College, Multan Sadar, Multan
21. Principal, Sahiwal Medical College, Sahiwal
22. Principal, Sargodha Medical College, Sargodha
23. Principal, Punjab Medical College, Faisalabad
24. Principal, Rawalpindi Medical College, Rawalpindi
25. Medical Superintendent, Bahawal Victoria Hospital, Bahawalpur
26. Medical Superintendent, Nawab Sir Sadiq Muhammad Khan Abbasi Hospital, Bahawalpur,
27. Medical Superintendent, Pervaiz Elahi Institute of Cardiology, Bahawalpur
28. Medical Superintendent, Sheikh Zayed Hospital, Rahim Yar Khan
29. Medical Superintendent, Sardar Fateh Muhammad Khan Buzdar, Institute of Cardiology, Dera Ghazi Khan
30. Medical Superintendent, Allama Iqbal Teaching Hospital, D.G Khan
31. Medical Superintendent, Allied Hospital, Faisalabad City, Faisalabad
32. Medical Superintendent, Children's Hospital, Faisalabad
33. Medical Superintendent, Dental Section, PMC and Allied Hospital, Faisalabad
34. Medical Superintendent, Allied Hospital-II, Faisalabad
35. Medical Superintendent, Faisalabad Institute of Cardiology, Faisalabad
36. Medical Superintendent, Faisalabad Teaching Hospital, Faisalabad
37. Medical Superintendent, Allama Iqbal Memorial Hospital, Sialkot
38. Medical Superintendent, Ch. Pervaiz Elahi Institute of Cardiology, Wazirabad
39. Medical Superintendent, Gujranwala Teaching Hospital, Gujranwala

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40. Medical Superintendent, Govt. Sardar Begum Teaching Hospital, Sialkot
41. Medical Superintendent, Provision of Missing Specialties for up-gradation of DHQ Hospital to Teaching Hospital, Gujranwala.
42. Medical Superintendent, Aziz Bhatti Shaheed Hospital, Gujrat.
43. Medical Superintendent, Govt. Teaching Hospital, Shahdara, Lahore
44. Medical Superintendent, Govt. Kot Khawaja Saeed Teaching Hospital, Lahore
45. Medical Superintendent, Govt. Muhammad Nawaz Sharif Teaching Hospital, Yakki Gate, Lahore
46. Medical Superintendent, Jinnah Burn and Reconstructive Surgery Center, Allama Iqbal Medical College, Lahore
47. Medical Superintendent, Jinnah Hospital, Lahore
48. Medical Superintendent, Lady Aitchison Hospital, Lahore
49. Medical Superintendent, Lady Wallingdon Hospital, Lahore.
50. Medical Superintendent, Lahore General Hospital, Lahore
51. Medical Superintendent, Mayo Hospital, Lahore
52. Medical Superintendent, Govt. Mian Munshi Hospital, DHQ-I, Teaching Hospital, Lahore
53. Medical Superintendent, Punjab Dental Hospital, Lahore
54. Medical Superintendent, Punjab Institute of Cardiology, Lahore
55. Medical Superintendent, Punjab Institute of Neurosciences, Lahore
56. Medical Superintendent, Govt. Said Mitha Hospital, Lahore
57. Medical Superintendent, Services Hospital, Lahore
58. Medical Superintendent, Sir Ganga Ram Hospital, Lahore
59. Medical Superintendent, Ch. Pervaiz Elahi Institute of Cardiology, Multan
60. Medical Superintendent, Nishtar Hospital, Multan
61. Medical Superintendent, Nishtar Institute of Dentistry, Dental Hospital, Multan Sadar, Multan
62. Medical Superintendent, The Children's Hospital & the Institute of Child Health, Multan
63. Medical Superintendent, Cardiac, Center, QAMC, Bahawalpur
64. Medical Superintendent, Benazir Bhutto Hospital, Rawalpindi
65. Medical Superintendent, Rawalpindi Teaching Hospital, Rawalpindi
66. Medical Superintendent, Holy Family Hospital, Rawalpindi
67. Medical Superintendent, Rawalpindi Institute of Cardiology, Rawalpindi
68. Medical Superintendent, Rawalpindi Institute of Urology & Transplantation, Rawalpindi
69. Medical Superintendent, Syed Muhammad Hussain Govt. T.B. Sanatorium Samli, Murree, Rawalpindi
70. Medical Superintendent, Sahiwal Teaching Hospital, Sahiwal
71. Medical Superintendent, Dr. Faisal Masood Teaching Hospital, Sargodha
72. MS, Institute of Ophthalmology & Allied Vision Sciences, Nishtar Multan
73. MS, Gujranwala Medical College Teaching Hospital, Gujranwala
74. Executive Director, Sardar Fateh Muhammad Khan Buzdar Institute of Cardiology, Dera Ghazi Khan
75. Executive Director, Faisalabad Institute of Cardiology, Faisalabad
76. Executive Director, Ch. Pervaiz Elahi Institute of Cardiology, Wazirabad
77. Executive Director, Punjab Institute of Cardiology, Lahore
78. Executive Director, Punjab Institute of Mental Health, Lahore
79. Executive Director, Punjab Institute of Neurosciences, Lahore
80. Executive Director, Ch. Pervaiz Elahi Institute of Cardiology, Multan
81. Executive Director, Pak Italian Burn Centre, Multan
82. Executive Director, Rawalpindi Institute of Cardiology, Rawalpindi




83. Dean, Institute of Public Health, Lahore
84. Dean, The Children's Hospital & the Institute of Child Health, Multan
85. Medical Director, The Children's Hospital & the Institute of Child Health, Lahore.
86. Director, Institute of Blood Transfusion Service Punjab, Lahore
87. Project Director, Punjab Thalassaemia and other Genetic Disorders Prevention and Research Institute attached with FJMU, Lahore
88. Director General, Director General, Nursing Punjab, Lahore
89. The Surgeon Medico Legal, Punjab, Lahore
90. The CEO, Punjab Healthcare Commission, Lahore

Subject:- **DE-LISTING / VERIFICATION OF E-STAMP PAPERS (JUDICIAL), NON-JUDICIAL WHITE E-STAMP PAPERS THROUGH E-STAMPING SYSTEM AND CHECKING OF ADHESIVE STAMPS THROUGH UV LIGHT**

I am directed to refer to the subject cited above and to enclose herewith letter No. 1985-2024/1543-ST(III), dated 28.08.2024 received from Secretary (Taxes), Board of Revenue, Punjab.

2. You are therefore directed to comply the directions mentioned in the letter.


SECTION OFFICER (GENERAL)

No. & Even date:

A copy is forwarded for information and necessary action to the:

- i. Secretary (Taxes), Board of Revenue, Punjab with reference to letter No. 1985-2024/1543-ST(III), dated 28.08.2024.
- ii. Director IT, ICT Cell, SHC & ME Department with the request to upload this letter on the official website of this department.


SECTION OFFICER (GENERAL)

CC:-

- i. PSO to Secretary SHC & ME Department.
- ii. PS to Special Secretary (Operations), SHC & ME Department.
- iii. PS to Special Secretary (Development & Reforms), SHC & ME Department.
- iv. PSs to all Additional Secretaries, SHC & ME Department.
- v. PAs to all Deputy Secretaries, SHC & ME Department.

12-80
Circulars
To

PA / Addl. Secretary (FINANCE)	
Diary No.	
Date:	27/9/24
DS (B&A)	
DD (B&A)	
Others	



No. 1985 -2024/ -ST (III)
BOARD OF REVENUE, PUNJAB

1543 130

(Tax-I)
 Lahore dated .2024
 28-08-

All the Administrative Secretaries,
 In the Punjab

*Secy, Specialized Healthcare
 & Medical*

SUBJECT: DE-LISTING / VERIFICATION OF E-STAMP PAPERS (JUDICIAL), NON-JUDICIAL WHITE E-STAMP PAPERS THROUGH E-STAMPING SYSTEM AND CHECKING OF ADHESIVE STAMPS THROUGH UV LIGHT.

SECRETARY SHC&ME	
Diary No.	5885
Date:	25/09/24
SS (OPR)	SS (D&R)
ASA	ASD 2
ASE	ASF
AST	ASP
DS ()	CPO
SLO	PSO

Kindly refer to the subject cited above.

In order to safe guard the public revenue, Government of the Punjab has introduced e-Stamping system for issuance of judicial / non-judicial stamps on 2016. There is the possibility that parties may tamper the amount printed on e-stamp to evade the government dues. In order to detect such cases, it is mandatory that the official deputed to examine payment of judicial / non-judicial e-stamps should confirm through on-line verification available in the e-Stamping system and to de-list the unique ID of e-stamp from the e-Stamping system to stop re-use/ tempering of the same. For the purpose, training to the relevant officials of Sub-Registrars offices & housing societies has already been imparted and passwords have also been issued to them.

3. Your kind attention is invited to rule 9 read with rule 15 of the Punjab e-Stamp Rules, 2016 (**Annex-A**) whereby any person authorized in this behalf shall disable/ de-list the e-stamp to prevent re-use / tempering of e-stamp and in case any pecuniary loss is caused to the government exchequer due to non-compliance of the provisions of the Act or Rules, the person authorized on behalf of the office shall be responsible for such loss. During audits of various offices, it has been observed that the officials / representatives of offices / housing societies do not adhere to the cited direction causing loss to the government exchequer.

4. Further, the Government of the Punjab has replaced the traditional stamp paper (non-judicial) below Rs 500/- with white e-stamp paper having security features which are verifiable through following two methods:

a. Verification through SMS

Citizen can verify low denomination non-judicial white e-stamp paper through SMS as it is mentioned on e-stamp paper. Verification method is as follows

Type "eStamp <16 digit eStamp Number>" send to 8100

b. Verification through QR code

On scanning of QR code printed on low denomination non-judicial white e-stamp paper, a pop-up link will appear which will redirect to e-Stamping system for online verification of e-Stamp.

AS (CF)
P. Circulate.
By


SPECIAL SECRETARY D&R, SHC&MED	
Diary No.	
Date:	05-9
AS (D)	AS (F)
AS (P)	CPO
Dir (IAW)	DS (B&A)
DD (B&A)	SM&PIU
AST (T)	

PS

PA / DS (B&A) SHC & ME	
Diary No.	39838
Date:	10/9/24
SO (B&A)	39838

5. Similarly, the Adhesive stamps have been replaced with security featured adhesive stamps which are verifiable by using Ultra Violet Light (UV Light). In this regard, general instructions have already been circulated to all the District Collectors in the Punjab.

6. I am directed to request to issue directions to all the concerned offices working under your kind control, where e-stamp & adhesive stamps are used, to comply with the cited directions in letter & spirit to ensure the genuineness of stamps to stop revenue leakages.


SECRETARY (TAXES)
BOARD OF REVENUE, PUNJAB

CC:

1. All the Commissioners in the Punjab.
2. All Deputy Commissioners in the Punjab with the request to ensure the compliance of the instructions cited above.
3. The Registrar, Board of Revenue, Punjab.
4. PS to Senior Member, Board of Revenue, Punjab.
5. PS to Member (Taxes), Board of Revenue, Punjab

"e-Stamps of the value of Rs.
(both in words and figures) destroyed by burning in my
presence.

Collector
District

¹[**12. Fixation of the denomination.**- The competent authority may, by notification, fix the value and type of stamp (judicial or non-judicial) for which the e-stamp shall be issued.]

¹³[**13. Deficiency in stamp duty.**-(1) If parties to the instrument want to deposit the deficiency in stamp duty, only first page of e-stamp containing the unique identification number of the original e-stamp shall be issued by the ex-officio vendor upon receipt of deficient amount.

(2) The amount, deposited under sub-rule (1), shall be reflected in the deficiency box, both in figures and words.

(3) If penalty imposed by the District Collector due to deficiency in the stamp duty on the instrument, on deposit of deficient amount and penalty, the provision of sub-rule (1) shall, as far as possible, apply for issuance of e-stamp.

14. Unreadable unique identification number.-If unique identification number is not legible or is not available in the system or e-stamp is damaged in such manner that it cannot be read, e-stamp shall be deemed to be unstamped.

²⁰[**15. Pecuniary loss to the Government.**- In case of any pecuniary loss to the public exchequer owing to non-compliance with the provisions of the Act or rules, the concerned Public officer shall be personally responsible for the loss and shall make good the loss:

Provided that the public officer concerned shall be entitled to recover the stamp duty due from the person from whom the stamp duty should have been collected.".]

²¹[**15A. Tampered document.** - (1) If an instrument or e-stamp is found tampered, it shall be considered as unstamped."

(2) In case of a tampered instrument or e-stamp, the District Collector shall impose a penalty equal to ten times of the chargeable duty under section 40 of the Act.".]

16. Responsibility of password secrecy.- (1) The person, to whom such password has been allotted by the agency, shall be personally responsible for:

- (a) the password secrecy; and
- (b) any pecuniary loss to the Government exchequer due to breach of the password secrecy.

(2) The ex-officio vendor shall change the password immediately after its allotment to maintain the password secrecy.

30. Substituted through Notification No. 1734-2020/0012-ST(V), dated 14.10.2020
1. Inserted through Notification No. 1992-2016/850-ST (III), dated 24.05.2016 and published in Official Gazette 25.05.2016.
13. Inserted through Notification No. 2523-2016/8009-ST (III), dated 30.06.2017
20. Substituted through Notification No. 1165-2019/979-ST(III), dated 06.05.2019
21. Inserted through Notification No. 1165-2019/979-ST(III), dated 06.05.2019

A)

Provided that Board may, by notification in official Gazette, determine the number of continuation sheets required for any type or denomination of e-stamp."

(3) If the e-Stamp and continuation sheets are not sufficient, one or more plain papers may be subjoined for the completion of the instrument.".]

11[8A. Single sheet for judicial e-stamp.- (1) The ex-officio vendor shall issue judicial e-stamp on a single sheet.

(2) If a single sheet of judicial e-stamp is inadequate to cover the text of the pleadings, the judicial e-stamp may be subjoined by one or more plain papers.]

9. Verification of e-stamp.-¹⁹[(1) The registration authority shall, before registration of a document, verify the information printed on e-stamp, such as:

- (a) e-Stamp ID;
- (b) *ex officio* vendor's reference number;
- (c) the amount, document description; and
- (d) the names of the parties and the number of the CNICs.

(1a) The information required under sub-rule (1) shall be verified through:

- (a) the information retrieved through the e-stamping system by entering unique e-stamp ID;
- (b) the information retrieved through mobile application by scanning quick response code of e-stamp; and
- (c) the information retrieved through the e-stamping system by entering unique Challan ID printed on Challan 32-A.

(1b) If the information retrieved under sub-rule (1) does not match, the e-stamp shall be considered as a fake and tampered document.".]

(2) The registration authority,¹²[attesting or transferring authority, District Collector or any person authorized on behalf of a Court:]

- (a) disable the stamp id of the e-stamp after verifying the details; and

- (b) lock e-stamp to prevent the re-use of such stamps.

(3) All other authorities, to whom an instrument written on e-stamp is presented for action in accordance with law, shall get the e-stamp verified before initiating any action on the instrument presented to them.

10. Audit and inspection.- (1) The Board may make arrangements for regular or surprise audit including information technology audit and inspection of the agency, registering authorities or others related to the use of e-stamp and may take such action as it may deem necessary.

(2) The Board may require any entity to submit information regarding e-stamp provided that entity may reasonably be in a position to render the requisite information.