

**Scheme for Filing of Statutory Documents and other Transactions by Companies in Electronic Mode
(Second Amendment), 2009**

Notification No. S. O. 3314(E), dated 31-12-2009

Amendment summary and effect:

Effective 1st April, 2010, it shall be compulsory for a company to make electronic payment of stamp duty in respect of all the States which have authorised 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.

List of States which have so authorised the Central Government (e-payment of stamp duty through MCA portal applicable):

1. Andaman & Nicobar Islands
2. Andhra Pradesh
3. Arunachal Pradesh
4. Assam
5. Bihar
6. Chhattisgarh
7. Delhi
8. Jharkhand
9. Gujarat
10. Haryana
11. Karnataka
12. Madhya Pradesh
13. Kerala
14. Lakshadweep
15. Maharashtra
16. Manipur
17. Meghalaya
18. Orissa
19. Punjab
20. Rajasthan
21. Tamil Nadu
22. Uttar Pradesh
23. Uttarakhand
24. West Bengal

List of States which have not so authorised the Central Government (e-payment of stamp duty through MCA portal not applicable):

1. Chandigarh
2. Dadra and Nagar Haveli
3. Daman and Diu
4. Goa
5. Himachal Pradesh
6. Jammu and Kashmir
7. Mizoram
8. Nagaland

9. Puducherry
10. Tripura

State where provisions of Companies Act, 1956 are not extended:

1. Sikkim