



കേരള ഗസറ്റ് KERALA GAZETTE

അസാധാരണം EXTRAORDINARY

ആധികാരികമായി പ്രസിദ്ധപ്പെടുത്തുന്നത്
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GOVERNMENT OF KERALA

Taxes (J) Department

NOTIFICATION

G.O.(P)No. 37 /2024/TAXES.

*Dated, Thiruvananthapuram, 16th March, 2024
3rd Meenam, 1199*

S. R. O. No. 301/2024

In exercise of the powers conferred by Section 69 of the Kerala Stamp Act, 1959 (17 of 1959), the Government of Kerala hereby make the following Rules further to amend the Kerala Manufacture and Sale of Stamp Rules, 1960, issued by notification under G1-13823/59-4 RD dated 10th August, 1960 and published in the Kerala Gazette No. 33 dated 16th August, 1960, namely:—



RULES

1. Short title and commencement.—(1) These rules may be called The Kerala Manufacture and Sale of Stamp (Amendment) Rules, 2024.

(2) They shall come into force at once.

2. Amendment of the Rules.— In the Kerala Manufacture and Sale of Stamp Rules, 1960, —

(1) in rule 39, for the words, figure, symbol and bracket “Rupees 25,000 (Rupees twenty five thousand)” the words figure, symbol and bracket “Rupees 1,00,000 (Rupees One Lakh)” shall be substituted.

(2) for rule 40, the following rule shall be substituted namely.—

“40. Cases in which no discount is allowed.— Discount shall be given on the purchase of stamps up to Rupees 1,00,000 (Rupees one lakh only) per document by joining the highest denomination of stamp papers required for such document, which is available in the State of Kerala and no discount shall be given on any stamps applied on the material furnished by the purchaser himself.

Provided that in the case of ‘e-stamps’, discount shall be given on the purchase of stamps of any denomination up to and including Rupees 1,00,000 (Rupees one lakh only) per document.”

(3) after rule 40 so substituted, the following rule shall be inserted namely.—

“40A. The licensed stamp vendors may levy the cost of printing of ‘e-stamps’ up to and including Rupees 1,00,000 (Rupees one lakh only) at the following rates:

(i) for printing of ‘e-stamps’ of denominations up to and including Rupees 500/- :	Nil
(ii) for printing of ‘e-stamps’ of denominations above Rupees 501/- and upto Rupees 1000 :	Rupees 6/- per print
(iii) for printing of ‘e-stamps’ of denominations Rupees 1001 and above :	Rupees 10/- per print

By order of the Governor,

DR A JAYATHILAK I A S

Additional Chief Secretary to Government



Explanatory Note

(This does not form part of the notification, but is intended to indicate its general purport.)

Licensed stamp vendors are authorised to sell stamps of denominations up to Rupees 25,000 (Rupees twenty five thousand) in value subject to a maximum of Rupees 1,00,000 (Rupees One Lakh) per document. As Government have implemented e-stamping for all denominations, stamp papers having face value above 25,000 can be generated as a single sheet in the form of e-stamp. The stamp vendors could not avail their permissible discount for sale of stamps above Rupees 25,000 upto and including Rupees 1,00,000. It has been decided to extend the existing discount of 2% for the sale of stamps upto and including Rupees 1,00,000 and to authorise licensed stamp vendors levy the cost of printing of e-stamps from the purchaser and to amend the Kerala Manufacture and Sale of Stamp Rule 1916 (17 of 1959) accordingly.

This notification is intended to achieve the above object.

