The Kerala Stamp Rules 1960

[Updated as to the amendment by G.O.(P)No.23/2017/TD, dated 07/04/2017]

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THE KERALA STAMP RULES, 1960

In exercise of the powers conferred by Sections 10, 11, 18, 36, 47, 54, 55, 58 and 69 of the Kerala Stamp Act, 1959 (Act 17 of 1959), the Government of Kerala hereby make the following rules:—

[Published under Notification G1-13823/59-2/RD, dated 10/08/1960 in K.G.No.33, dated 16/08/1960 (w.e.f. 01/09/1960)]

CHAPTER I
PRELIMINARY

1. Short title.—
(1) These Rules may be called the Kerala Stamp Rules, 1960.

2. Commencement.—
These Rules shall come into force with effect from 01/09/1960.

3. Definitions.—
In these rules—
(a) “The Act” means the Kerala Stamp Act, 1959 (Act 17 of 1959),
(b) “Section” means a section of the Act, and
(c) “Schedule” means the Schedule of the Act.

4. Description of Stamps.—
(1) Except as otherwise provided by the Act or by these rules.—
(a) all duties with which any instrument is chargeable shall be paid and such payment shall be indicated on such instrument by means of stamps issued by Government for the purpose of the Act,
(b) a stamp which by any word or words on the face of it is appropriated to any particular kind of instrument, shall not be used for an instrument of any other kind; and
(c) stamps purchased in Kerala State shall alone be used for instruments executed within the State and chargeable with duty under the Act, [The Government of India stamps, shall be sealed with the word “Kerala” before they are issued from the treasuries of the State.]¹

(2) ²[There shall be three kinds of stamps for indicating the payment of duty with which instruments are chargeable, namely:—
(a) impressed stamps,
(b) adhesive stamps, and
(c) e-stamps.]²

CHAPTER II
OF IMPRESSED STAMPS

5. **Hundis.**—
   (1) Hundis other than hundis which may be stamped with an adhesive stamp under Section 11, shall be written on a paper as follows, namely:—
   
   (a) A hundi payable otherwise than on demand, but not at more than one year after date or sight and for an amount not exceeding rupees thirty thousand in value, shall be written on paper on which a stamp of the proper value bearing the word “hundi” has been engraved or embossed.

   (b) A hundi for an amount exceeding rupees thirty thousand in value or payable at more than one year after date or sight shall be written on paper supplied for sale by the Government to which a label has been affixed by the Superintendent of stamps and impressed by him in the manner prescribed by rules.

   (2) Every paper on which a hundi is written shall be not less than 8⅝ inches long and 5⅛ inches wide and no plain paper shall be joined thereto.

   (3) The provisions of sub-rule (1) of Rule 7 shall apply in the case of hundis.

6. **Other instruments.**—
   Every other instrument chargeable with duty shall except as provided by Section 11 or by Rules 10, 12 and 13 be written on paper on which a stamp of the proper value not bearing the word hundi has been engraved or embossed.

7. **Provision where single sheet of paper is insufficient.**—
   (1) For every instrument, a single stamp either impressed or adhesive of the exact amount of duty chargeable in respect of such instrument should alone be used. If no single stamp of the denomination covering the duty required by the instrument is available in circulation two or more stamps to make up the exact amount of duty chargeable may be used, in which case a portion of the instrument shall be written on each paper so used:

   Provided that no stamp of a lower denomination should be used so long as it is possible to have one of a higher denomination.

   (2) Where a single sheet of paper not being paper bearing an impressed hundi stamp is insufficient to admit of the entire instrument being written on it so much plain paper may be sub-joined thereto as may be necessary for the complete writing of such instrument:

   Provided that in every such case a substantial part of the instrument shall be written on the sheet which bears the stamp before any part is written on the plain paper sub-joined.

8. The duty on any instrument which is chargeable with a duty of twenty paise under the Act, or of fifty paise under Articles 17 and 40(b) or forty paise under Article 34 or seventy-five paise under Article 40(a) of the Schedule to the Act may be denoted by coloured impressions marked on skeleton form of such instrument by the Superintendent of Stamps.]¹

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9. The proper officer.—
The Superintendent of Stamps, the Officers in charge of the District Treasuries "[and Sub-Treasuries and Manager and Agents of the Nationalised Banks and State Bank of India and subsidiaries]" [and Scheduled Commercial Banks] the District Stamp Depots, and the Sub-Treasuries and any other Officer or Officers appointed in this behalf by the Government are empowered to affix and impress or perforate labels and each of them shall be deemed to be the 'proper officer' for the purposes of the Act and of these Rules.

10. Affixing and impressing of labels by proper officer permissible in certain cases.—
Labels may be affixed and impressed or perforated by the proper officer in the case of any of the following instruments viz.,—

(a) those specified in Appendix I and the counter parts thereof;
(b) those specified in Appendix II when written in any European language and accompanied if the language is not English by a translation in English:

Provided that the Government may direct that this rule shall apply subject to any conditions that they may prescribe to any of the instruments specified in Appendix II written in any oriental language.

11. Mode of affixing the impressing labels.—
(1) The proper officer shall upon any instrument specified in Rule 10 being brought to him before it is executed, and upon application being made to him, affix thereto a label or labels of such value as the applicant may require and pay for, and impress or perforate such label or labels by means of a stamping machine or a perforating machine and also stamp or write on the face of the label or labels the date of impressing or perforating the same. In the case of instruments written on parchment, the labels shall be further secured by means of metallic eyelets.

(2) On affixing any label or labels under this rule the proper officer shall where the duty amounts to Rs. five or upwards write on the face of the label or labels his initials and where the duty amounts to Rs. twenty or upwards, shall also attach his usual signature to the instrument immediately under the label or labels.

(3) Any principal assistant of the proper officer may discharge the functions of the proper officer under sub-rule (2) if empowered by the Government in this behalf.

12. Certain instruments to be stamped with impressed labels.—
(1) Instruments executed out of the Kerala State and requiring to be stamped after their receipt in the Kerala State (other than instrument which under Section 11 or Rule 13 may be stamped with adhesive stamps) shall be stamped with impressed labels.

(2) When any such instrument as aforesaid is taken to the Collector under Section 18, subsection (2) the Collector unless he is himself the proper officer, shall send the instrument to the proper officer, remitting the amount of duty paid in respect thereof and the proper officer shall stamp the instrument in the manner prescribed by Rule 11 and return it to the Collector for delivery to the person by whom it was produced.

1. Substituted by G.O.(Ms)No.90/78/TD, dated 07/08/1978, published as SRO.No.821/78 in K.G.No.34, dated 22/08/1978. Prior to the substitution it read as:
"9. The proper officer.— The Superintendent of Stamps, the Treasury Deputy Collectors in charge of District Treasuries and any other officer or officers appointed in this behalf by the Government are empowered to affix and impress or perforate labels and each of these shall be deemed to be the "proper officer" for the purposes of the Act and of these rules."


4. Words "other than instruments on which the duty is less than twenty naye paise" omitted by G.O.(Ms)No.45/71/TD, dated 31/07/1971.
CHAPTER III
OF ADHESIVE STAMPS

13. Use of adhesive stamps on certain instruments.—
The following instruments may be stamped with adhesive stamps namely:—

(a) Copies of maps or plans, printed copies or extracts from registers given on printed forms when chargeable with duty under Article 23 of the Schedule.

(b) Instruments chargeable with stamp duty under Articles 5(a) and (b) and 40 of the Schedule.

(c) Instruments chargeable with stamp duty under Articles 17, 33 and 44 of the Schedule.

(d) Instruments chargeable with stamp duty under Article 25 of the Schedule.

14. How deficient duty is made up.—
Notwithstanding anything contained in the rules whenever the stamp duty payable under the Act in respect of any instrument cannot be paid exactly by reason of the fact that the necessary stamps are not in circulation, the amount by which the payment of duty shall on that account be in deficit shall be made up by the affixing of 10 paise and 5 paise adhesive stamps such as are described in Rule 15.

15. Denominations of adhesive stamps.—
Except as otherwise provided by the Rules the adhesive stamps used to denote duty shall be the requisite number of stamps bearing the words “twenty five paise” or “twenty paise” or “fifteen paise” or “ten paise” or “five paise”.

16. The following instruments when stamped with adhesive stamps shall be stamped with the following descriptions of such stamps viz.:—

(a) Copies of maps or plans printed copies or extracts from registers given on printed forms when chargeable with duty under Article 23 of the Schedule.

(b) Instruments chargeable with stamp duty under Articles 5(a) and (b) or 40 of Schedule I with stamps bearing the words “Agreement” or “Brokers Note” respectively.

(c) Customs bonds chargeable with stamp duty under Article 25 of the Schedule with stamps of any value bearing the words “customs”.

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7. Substituted by SRO.No.632/76, published in K.G.No.24, dated 15/06/1976, for the words “customs duty”.

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CHAPTER IIIA
OF E-STAMPS

16A. (1) Notwithstanding anything contained in this rules and in the Kerala Manufacture and Sale of Stamp Rules, 1960;

(a) The instruments chargeable with duty for an amount of less than rupees one lakh shall be stamped with either impressed stamp or e-stamp:

Provided that such instrument shall be stamped with e-stamp only with effect from the date as determined by the Government.

(b) The instrument chargeable with Stamp duty for an amount above rupees one lakh shall be stamped with e-stamp only:

Provided that such instrument shall be stamped with either e-stamp or impressed stamp for a period of sixty days from the date of commencement of the Kerala Stamp (Amendment) Rules, 2017.

(2) Any person paying stamp duty with which any instrument is chargeable shall login to the website of Registration Department with the user id and password provided by the department. After providing the details of the instruments required therein stamp duty shall be paid online, for which a department reference number shall be obtained.

(3) The e-stamp certificate can be downloaded from the portal of the Registration Department with department reference number for the stamp duty remitted. The e-stamp certificate can be downloaded only once and the genuineness of the e-stamp certificate can be verified from the Department portal.

(4) The e-stamp certificate shall be printed on A4 sized paper of not less than 100 Gram per Square Meter with a margin of 35mm on left side, 15mm on right side and 20mm on top of the paper or such other size, as may be determined by the Government. Ink shall be used for printing e-stamp certificate must be non-washable and permanent.

(5) The e-stamp certificate shall contain the following minimum details,—

(a) Government Reference Number (GRN) for each e-stamp;
(b) Date and time of issue of the e-stamp certificate;
(c) Department Reference Number (DRN);
(d) Amount of stamp duty paid through the e-stamp certificate in words and figures;
(e) Name and address of the person obtaining e-stamp;
(f) Any other distinguishing mark in the e-stamp sheet, e.g., barcode or Quick Response code with digital optical water mark; and
(g) The e-stamp sheet shall be in such form as specified in Appendix III.

(6) The details of every e-stamp certificate shall be made available in the website of Registration Department by Central Record keeping Agency (CRA) and shall be accessible to any person authorized in this regard. The digital copy of e-stamp certificate provided in the website shall be deemed to be the original e-stamp certificate. If the original e-stamp is defaced or refunded, the printout of e-stamp certificate shall also be deemed to be defaced or refunded as the case may be.

(7) If a person, for any reason, who has an e-stamp certificate of certain denomination issued for a document, needs to pay an additional stamp duty on the same document shall remit such additional stamp duty through net banking and get the e-challan for the additional stamp duty remitted and produce the same before the Registering Officer along with the document.

(8) (a) Every instrument chargeable written on a paper stamped with e-stamp certificate shall be written in such a manner that the e-stamp certificate may appear on the top face of the instrument and a portion of the instrument written below the printed area of the e-stamp certificate, so that the e-stamp certificate cannot be used for, or applied to, any other instrument.

(b) No second instrument chargeable with duty shall be written upon the e-stamp certificate, upon which an instrument chargeable with duty has already been written.

(c) Every instrument written in contravention of sub-clauses (a) and (b) shall be deemed to be unstamped and same shall be dealt with the provisions of section 64 of the Act.

(9) The registering officer, before registering an instrument, shall verify the correctness and authenticity of the e-stamp certificate by accessing the registration application system. The registering officer, on being satisfied about the genuineness of the payment shall deface, lock or disable, whatever it is called, to prevent the repeated use of such stamp certificate, and proceed for registration of document.

(10) (a) The procedure for refund of stamp duty to be adopted by the Collector against e-stamp certificate shall be same as applicable in case of impressed stamp under the Kerala Stamp Act, 1959;

Provided that no e-stamp certificate shall be refunded if it is defaced or disabled by a registering officer for registering an instrument.

Provided further that if an e-stamp certificate is refunded by the Collector, it shall be removed or marked as such in the Registering Portal, or Central Record keeping Agency as the case may be, so that it cannot be used for, or applied to, any other instrument.

(b) The procedure for preparing refund bill shall be as specified by the Finance Department and Directorate of Treasuries, from time to time.1

CHAPTER IV
SUPPLEMENTAL PROVISIONS

17. Provision for cases in which improper description of stamp is used.—
When an instrument bears a stamp of proper amount but of improper description the Collector may, on payment of the duty with which the instrument is chargeable certify by an endorsement that it is duly stamped.

18. Evidence as to circumstances of claim to refunds or renewals.—
The Collector may require any person claiming a refund or renewal under Chapter V of the Act, or his duly authenticated agent to make an oral deposition on oath or affirmation or to file an affidavit, setting forth the circumstances under which the claim has arisen and may also, if he thinks fit, call for the evidence of witness in support of the statement set forth in any such deposition or affidavit.

19. Payment of allowances in respect of spoiled or misused stamps.—
When an application is made for payment under Chapter V of the Act of an allowance in respect of a stamp which has been spoiled or misused or for which the applicant has no immediate use and an order is passed by the Collector sanctioning the allowance or calling for

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further evidence in support of the application, then, if the amount of allowance or the stamp
given in lieu thereof is not taken or if the further evidence required is not furnished as the case
may be, by the applicant within one year of the date of such order, the application shall be
struck off, and the spoiled or misused stamp, if any, sent for destruction to the Superintendent
of Stamps or other officer appointed by Government in this behalf.

19A. Payment of stamp duty deducted by a member of a Stock Exchange or Commodity
Exchange or Intermediary thereof.—
The member of a Stock Exchange or Commodity Exchange or Intermediary thereof
shall produce within 10 days from the date of remittance of the stamp duty, the chalan
for having remitted the stamp duty in the Government Treasury before the District
Registrar (General) of the District in which the Government Treasury is situated.]¹

20. Rewards.—
On the conviction of any offender or on the composition of any offence under the provisions of
the Act, the Collector may grant to any person, who appears to him to have contributed to such
conviction or composition as the case may be, a reward not exceeding 5% of the amount of fine
realised on conviction or composition, subject to a maximum of Rs.200, as the Collector may
fix in this behalf.]²

21. ³[xxxx]³

05/03/1968.
³ Omitted by G.O.(Ms)No.62/70/RD, dated 08/05/1970 in K.G.No.20, dated 19/05/1970. Prior to
the omission it read as:
“21. Delegation of powers.— The Board of Revenue shall be the authority competent to exercise
the powers conferred by Sections 54, 55 and 58 of the Act and the Revenue Divisional Officer shall
be the authority competent to exercise the powers conferred by Section 49 of the Act.”

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# APPENDIX I

List of Instruments Referred to in Rule 10(a)  

<table>
<thead>
<tr>
<th>Instrument Description</th>
<th>No. of articles in the Schedule</th>
</tr>
</thead>
<tbody>
<tr>
<td>Administration Bond</td>
<td>2</td>
</tr>
<tr>
<td>Affidavits</td>
<td>4</td>
</tr>
<tr>
<td>Appointments made in execution of a power</td>
<td>7</td>
</tr>
<tr>
<td>Articles of association of a company</td>
<td>10</td>
</tr>
<tr>
<td>Charter parties</td>
<td>18</td>
</tr>
<tr>
<td>Declaration of trust</td>
<td>[57A]¹</td>
</tr>
<tr>
<td>Instruments evidencing an agreement relating to (1) the deposit of title deeds or instruments constituting or being evidence of the title to any property whatever (other than a marketable security) or (2) the pawn or pledge of movable property.</td>
<td>6</td>
</tr>
<tr>
<td>Memoranda of association of companies</td>
<td>[36]¹</td>
</tr>
<tr>
<td>Mortgage of crops</td>
<td>[38]¹</td>
</tr>
<tr>
<td>Notes of protest by Masters of ships</td>
<td>[41]¹</td>
</tr>
<tr>
<td>Revocation of trusts</td>
<td>[57B]¹</td>
</tr>
<tr>
<td>Share warrants issued by a company in accordance with Section 43 of the Indian Companies Act in force from time to time</td>
<td>[52]¹</td>
</tr>
<tr>
<td>Warrants for goods</td>
<td>[58]¹</td>
</tr>
<tr>
<td>Note or memorandum when the duty payable exceeds twenty paise</td>
<td>[40(b)]¹</td>
</tr>
<tr>
<td>Certificate of Sale</td>
<td>16</td>
</tr>
<tr>
<td>Conveyances</td>
<td>21 &amp; 22</td>
</tr>
<tr>
<td>Instrument of Exchange of property</td>
<td>29</td>
</tr>
<tr>
<td>Instrument of Gift</td>
<td>31</td>
</tr>
<tr>
<td>Instrument of Partition</td>
<td>42</td>
</tr>
<tr>
<td>Release</td>
<td>47</td>
</tr>
<tr>
<td>Settlement</td>
<td>51²</td>
</tr>
</tbody>
</table>

¹ Substituted by G.O.(Ms)No.45/71/TD dated 31/07/1971.  
# APPENDIX II

## List of Instruments Referred to in Rule 10(b)

<table>
<thead>
<tr>
<th>No.</th>
<th>Instrument Description</th>
<th>No. of articles in the Schedule</th>
</tr>
</thead>
<tbody>
<tr>
<td>1.</td>
<td>List of Instruments Referred to in Rule 10(b) Agreements of memoranda of agreements which in the opinion of the proper officer cannot conveniently be written on sheets of paper on which stamps are engraved or embossed</td>
<td>5</td>
</tr>
<tr>
<td>2.</td>
<td>Instruments engrossed on parchment and written in the English style which in the opinion of such officer cannot conveniently be written on sheets of paper on which the stamps are engraved or embossed</td>
<td>12</td>
</tr>
<tr>
<td>3.</td>
<td>Awards</td>
<td>13</td>
</tr>
<tr>
<td>4.</td>
<td>Bonds</td>
<td>20</td>
</tr>
<tr>
<td>5.</td>
<td>¹[xxxx]¹</td>
<td></td>
</tr>
<tr>
<td>6.</td>
<td>Composition deeds</td>
<td>20</td>
</tr>
<tr>
<td>7.</td>
<td>¹[xxxx]¹</td>
<td></td>
</tr>
<tr>
<td>8.</td>
<td>Instruments imposing a further charge on mortgaged property² [30]²</td>
<td></td>
</tr>
<tr>
<td>9.</td>
<td>Instruments of apprenticeship</td>
<td>9</td>
</tr>
<tr>
<td>10.</td>
<td>Instruments of co-partnership</td>
<td>²[30]²</td>
</tr>
<tr>
<td>11.</td>
<td>Instruments of dissolution of partnership</td>
<td>²[30]²</td>
</tr>
<tr>
<td>12.</td>
<td>¹[xxxx]¹</td>
<td></td>
</tr>
<tr>
<td>15.</td>
<td>Mortgage deeds</td>
<td>²[30]²</td>
</tr>
<tr>
<td>17.</td>
<td>Reconveyance of mortgaged property</td>
<td>²[30]²</td>
</tr>
<tr>
<td>18.</td>
<td>¹[xxxx]¹</td>
<td></td>
</tr>
<tr>
<td>19.</td>
<td>²[22]. Transfer of the description mentioned in Art 55 (c), (d) &amp; (e) ⁵⁵(c), (d) &amp; (e)²</td>
<td></td>
</tr>
</tbody>
</table>

¹ [xx]x

² [xxx]

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APPENDIX III

Format of e-stamp

The authenticity of this e-stamp can be verified at http://keralaregistration.gov.in/


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