

Kerala Stamp Rules, 1960

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

CHAPTER 1 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 1-9-1960.

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 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, 1 [The Government of India stamps, shall be sealed with the word "Kerala" before they are issued from the treasuries of the State.]

(2) There shall be two kinds of stamps for indicating the payment of duty with which instruments are chargeable, namely: -

- (a) impressed stamps, and
- (b) adhesive stamps

CHAPTER 2 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

follow, 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 Issued under Notification GI-13823/59-2/RD dt. 10-8-1960 Pub.in K.G.No.33 dated 16-8-1960. 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 8 5/8 inches long 5 1/8 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 sub-joined.

8. Section 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 seventyfive 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].

9. The Proper Officer :-

The Superintendent of Stamps, the Officers in charge of the District Treasuries 3 [and Sub Treasuries and Manager and Agents of the Nationilised Banks and State Bank of India and subsidiaries.] 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 prescribed 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 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 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 employed 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, sub-section (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.

CHAPTER 3 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 duty under Art. [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 Stamp Viz :-

(a) Copies of maps or plans and printed copies certified to be true copies with court fee stamps.

(b) Instruments chargeable with stamp duty under Articles 5 (a) and (b) or 1 [40] of Schedule 1 with stamps bearing the words "Agreement" or "Brokers Note" respectively.

[(c) Customs bond chargeable with stamp duty under Article 25 of the Schedule with stamps of any value bearing the words ["customs"].

CHAPTER 4 Supplement 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 Renewal :-

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 raised 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 allowances or calling for 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.

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.

21. Section 21 :-

APPENDIX 1

APPENDIX I

List of instruments referred to in rule 10(a)

	List of instruments referred to in rule 10(a)	No. of articles in the Schedule
1.	Administration bond	2
2.	Affidavits	4
3.	Appointments made in execution of a power	7
4.	Articles of association of a company	10
5.	Charter parties	18
6.	Declaration of trust	57A
7.	Instruments evidencing an agreement relating 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)	8
8.	Memoranda of association of companies	36
9.	Mortgage of crops	38
10.	Notes of protest by Masters of ships	41
11.	Revocation of trusts	57B
12.	Share warrants issued by a company in accordance with section 43 of the Indian Companies Act in force from time to time	52
13.	Warrants for goods	58

14.	Note or memorandum when the duty payable exceeds Twenty paise	40(b)
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APPENDIX 2

APPENDIX II

List of Instruments Referred to in Rule 10 (b)

1. 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.
2. 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
3. Awards 12
4. Bonds 13
5. Certificate of Sale 16
6. Conveyances 20
7. Instruments imposing a further charge on mortgaged property [21&22]
8. Instruments imposing a further charge on mortgaged property [30]
9. Instruments of apprenticeship
10. Instruments of dissolution of partnership [43A]
11. Instruments of dissolution of partnership [43B]
12. Instruments of exchange [29]
13. Instruments of gift [31]
14. Instrument of partition [42]
15. Leases [33]
16. Letters of licence [35]
17. Mortgage deeds [37]
18. Power of Attorney [44]
19. Reconveyance of mortgaged property [47]
20. Releases [48]
21. Settlements [51]
22. Transfer of the description mentioned in Art.55 (c), (d) & (e) of the Schedule