

OFFICE OF THE CHIEF ENGINEER
LOCAL SELF GOVERNMENT DEPARTMENT
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No. DB1/1559/2010/CE/LSGD

Dated : 21.08.2015

CIRCULAR

The Kerala Stamp Act, 1959 of Government of Kerala, clause (g) of serial number 5 says that the stamp duty for an agreement or memorandum of an agreement if otherwise not provided will be one hundred (100) rupees. Govt. have enhanced this to 500 rupees vide The Kerala Finance Bill 2015, (Bill No. 345 of 13th Kerala Legislative Assembly). Later Govt. again reduces this to two hundred (200) rupees via notification No. 5959/Leg A2/2015/Law dated 29.07.2015. As such, the stamp duty for all agreements of public works will be two hundred rupees. This is for information of all the Implementing Officers.



Chief Engineer

THE KERALA FINANCE ACT, 2010

(ACT 10 OF 2010)

XXX XXX XXX

9. *Validation.*— (1) Notwithstanding anything contained in the Kerala Provisional Collection of Revenues Act, 1985 (10 of 1985) or in the Kerala Stamp Act, 1959 (17 of 1959) or in the Kerala Value Added Tax Act, 2003 (30 of 2004) or in any other law for the time being in force, during the period commencing on and from the 1st day of April, 2010 to the date of publication of this Act, during which the declared provision contained in the Kerala Finance Bill, 2010 (Bill No. 330 of the XII Kerala Legislative Assembly) were in force, anything done or any action taken or any tax or duty collected by virtue of the provisions of the said Bill shall be deemed to have been validly done or taken or collected under the said Acts as if the said amendments had been in force on and from the 1st day of April, 2010 to the date of publication of this Act and no action shall lie against any dealer or authority on the ground of short levy or for refund of excess tax or duty and the tax or duty so collected or paid by a dealer or authority, if any, shall be paid over to the Government.

THE KERALA STAMP ACT, 1959

(ACT 17 OF 1959)*

An Act to consolidate and amend the law relating to stamps in the State of Kerala

WHEREAS it is expedient to consolidate and amend the law relating to stamps in the State of Kerala;

Be it enacted in the Tenth year of the Republic of India as follows:-

CHAPTER I

PRELIMINARY

1. *Short title, extent and commencement.*— (1) This Act may be called the Kerala Stamp Act, 1959.

(2) It extends to the whole of the State of Kerala.

(3) It shall come into force on such date as the Government may, by notification in the Gazette appoint.*

2. *Definitions.*— In this Act, unless the context otherwise requires,-

(a) "bond" includes—

- (i) any instrument whereby a person obliges himself to pay money to another, on conditions that the obligation shall be void if a specified Act is performed, or is not performed as the case may be;

* The Act came into force on 1-9-1960 by Notification No.G1-13823/59-1/RD dated 10-8-1960 published in Kerala Gazette No.33 dated 16-8-1960.

EXTRACT FROM THE RELEVANT PORTIONS OF THE
KERALA STAMP ACT, 1959

(17 OF 1959)

** ** * ** **

THE SCHEDULE

...orities.—(1) If the
person,—
...ance under this Act,
...ch licence; or
...
...visions of this Act or
...no express provision
...Act,
...shall pay, by way of
...ees.
... **

<i>Description of instrument</i>	<i>Proper Stamp Duty</i>
(2)	(3)
Acknowledgement of a debt exceeding twenty rupees in amount or value written or signed by, or on behalf of, a debtor in order to supply evidence of such debit in any book (other than a banker's pass book) or on a separate piece of paper when such book or paper is left in the creditor's possession; provided that such acknowledgement does not contain any promise to pay the debt or any stipulation to pay interest or to deliver any goods or other property:	Five rupees Ten rupees
when the amount or value does not exceed Rs. 1,000 When it exceeds Rs. 1,000	
Agreement or memorandum of an agreement,— (a) if relating to the sale of a bill of exchange:	One rupees
(b) If relating to installation of ATM machine, between a bank and the land owner or renewal thereof	Two thousand and five hundred rupees per year
(c) if not otherwise provided for:	<u>One hundred rupees</u>
Counterpart or duplicate of any instrument chargeable with duty and in respect of which the proper duty has been paid:	

Thirteenth Kerala Legislative Assembly

Bill No. 345

THE KERALA FINANCE BILL, 2015

A

BILL

to give effect to certain financial proposals of the Government of Kerala for the Financial Year 2015-2016.

Preamble.—WHEREAS, it is expedient to give effect to certain financial proposals of the Government of Kerala for the Financial Year 2015-2016;

BE it enacted in the Sixty-sixth Year of the Republic of India as follows:—

1. *Short title.*—This Act may be called the Kerala Finance Act, 2015.

2. *Amendment of Act XII of 1955.*—In the Travancore-Cochin Literary, Scientific and Charitable Societies Registration Act, 1955 (XII of 1955), after section 31, the following sections shall be inserted, namely:—

“31A. *One time settlement of arrears of fees due under the Act.*—Any delay in filing of documents/annual statement of accounts/list of members of a society may be condoned and the filing of the said documents may be regularised on payment of a fine of five hundred rupees in respect of each year of delay in filing any or all of the same.

31B. *Electronic filing of returns etc.*—Government may require the societies registered under this Act to file returns, forms and other statements to be submitted by it under this Act, electronically in such manner as may be specified.”

(3) in section 13, for the words "one thousand rupees", the words "ten thousand rupees" shall be substituted;

(4) in section 17, for the words "fifty thousand rupees", the words "five lakh rupees" shall be substituted;

(5) in section 18, in sub-section (1), for the words "one thousand rupees", the words "twenty five thousand rupees" shall be substituted;

(6) in section 18A, for the words "five hundred rupees", the words "five thousand rupees" shall be substituted;

(7) in section 18B, in sub-section (1), for the words "five hundred rupees", the words "five thousand rupees" shall be substituted;

(8) in section 18C, in sub-section (1), for the words "twenty five thousand rupees", the words "fifty thousand rupees" shall be substituted.

4. *Amendment of Act 17 of 1959.*—In the Kerala Stamp Act, 1959 (17 of 1959), in the SCHEDULE,—

(1) in serial number 5,—

(a) in clause (e), for the entry in column (3), the following entry shall be substituted, namely:—

"One thousand two hundred and fifty rupees per year in panchayat areas and two thousand and five hundred rupees per year in other areas.";

(b) in clause (g), for the entry in column (3), the following entry shall be substituted, namely:—

"Five hundred rupees.";

(2) in serial number 24, in clause (ii), for the entry in column (3), the following entry shall be substituted, namely:—

"Five hundred rupees.";

(3) in serial number 25, in clause (b), for the entry in column (3), the following entry shall be substituted, namely:—

"Five hundred rupees.";



കേരള ഗസറ്റ്
KERALA GAZETTE

അസാധാരണം
EXTRAORDINARY

ആധികാരികമായി പ്രസിദ്ധപ്പെടുത്തുന്നത്
PUBLISHED BY AUTHORITY

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		1190 കർകടകം 13 13th Karkadakam 1190	
		1937 ശ്രാവണം 7 7th Sravana 1937	

GOVERNMENT OF KERALA
Law (Legislation-A) Department
NOTIFICATION

No. 5959/Leg. A2/2015/Law. Dated, Thiruvananthapuram, 29th July, 2015
13th Karkadakam, 1190
7th Sravana, 1937.

The following Act of the Kerala State Legislature is hereby published for general information. The Bill as passed by the Legislative Assembly received the assent of the Governor of Kerala on the 29th day of July, 2015.

By order of the Governor,
S. KUMARI SUDHA,
Special Secretary (Law).

Provided that in the case of a new licensee or a person who is a licensee only for a portion of the preceding year, the amount of security shall be determined on the basis of a declaration in the prescribed form to the amount which he is likely to lend during the year, filed before the licensing authority in the prescribed manner.”;

(2) in section 11, in clause (b) of sub-section (1), for the words “one thousand rupees”, the words “ten thousand rupees” shall be substituted.;

(3) in section 13, for the words “one thousand rupees”, the words “ten thousand rupees” shall be substituted.;

(4) in section 17, for the words “fifty thousand rupees”, the words “five lakh rupees” shall be substituted.;

(5) in section 18, in sub-section (1), for the words “one thousand rupees”, the words “twenty five thousand rupees” shall be substituted.;

(6) in section 18A, for the words “five hundred rupees”, the words “five thousand rupees” shall be substituted.;

(7) in section 18B, in sub-section (1), for the words “five hundred rupees”, the words “five thousand rupees” shall be substituted.;

(8) in section 18C, in sub-section (1), for the words “twenty five thousand rupees”, the words “fifty thousand rupees” shall be substituted.

4. *Amendment of Act 17 of 1959.*—In the Kerala Stamp Act, 1959 (17 of 1959), in the SCHEDULE,—

(1) in serial number 5,—

(a) in clause (e), for the entry in column (3), the following entry shall be substituted, namely:—

“One thousand two hundred and fifty rupees per year in panchayat areas and two thousand and five hundred rupees per year in other areas.”;

(b) in clause (g), for the entry in column (3), the following entry shall be substituted, namely:—

“Two hundred rupees.”;

(2) in serial number 24,—