

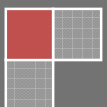
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The Kerala Manufacture and Sale of Stamp Rules, 1960

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*THE KERALA MANUFACTURE AND SALE OF STAMP RULES, 1960

In exercise of the powers conferred by Section 69 of the Kerala Stamp Act, 1959 (Act 17 of 1959) and in supersession of the existing rules on the subject issued under the Travancore Cochin Stamp Act and the Indian Stamp Act, the Government of Kerala make the following Rules. They shall be called the Kerala Manufacture and Sale of Stamp Rules, 1960 and shall come into force with effect from 01/09/1960.

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THE KERALA MANUFACTURE AND SALE OF STAMP RULES, 1960

1. ¹[The member of the Board of Revenue in charge of Land Revenue shall be *Ex-officio* Superintendent of Stamps. He shall be in charge of the administration of the Stamp Depots in the State and shall exercise general control and supervision on all matters connected with stamp revenue in the State and also over the custody, issue and sale of stamps in and from the Depots. The Superintendent of Government Presses, Trivandrum shall be *Ex-officio* Deputy Superintendent of Stamps. He shall be in direct charge of the administration of the Stamp Manufactory and shall exercise general control and supervision on all matters connected with the manufacture of stamps, and their custody and issue in and from the Manufactory. He shall be the controlling officer in respect of the Stamp Manufactory and shall exercise the functions of Head of Department]¹.
2. The prescribed periodical statements and returns from the Central, Local and Branch depots shall be submitted to the Accountant General and the Superintendent of Stamps who shall check the transactions therein shown, one with another, and with the Treasury credits.
3. The Superintendent of Stamps or some officer authorised by him shall examine once a year all machinery, tools, plant registers, accounts etc., kept in the ²[x x x x]² Central Depot, verify the balance under good and damaged paper and under stamps, have the damaged paper and stamps, destroyed or otherwise made unfit for use for purposes of Stamp Revenue, and submit an annual report embodying the result of such examination with a certificate of physical verification and of the administration of the Stamp Revenue in general.
- ³[3A. The Deputy Superintendent of Stamps or an officer of the status of the Assistant Superintendent of Stamps authorised by him shall examine once a year all the machinery, tools, plant, registers, accounts, etc. kept in the Stamp Manufactory, verify the balance under good and damaged paper and under stamps, have the damaged paper and stamps destroyed or otherwise made unfit for use for purpose of Stamp Revenue, and submit an annual report embodying the result of such examination with a certificate of physical verification and of the administration of the Stamp Manufactory in general.]³
4. For sale, custody and issue of stamps, there shall be a Central Depot at the Trivandrum District Treasury in charge of the officer of that Treasury and a local Depot at each of the other District Treasuries, and a Branch Depot at each of the sub-treasuries of the State (except the Kandukrishy treasury) under the officer of that treasury.

Note.—

1. The Government may, by notification, authorise an independent officer to be in charge of the Central Stamp Depot at Trivandrum.

2. In the case of the Ernakulam, Trichur, Kozhikode, Cannanore and Palghat Districts, the Stamp Depot at Ernakulam shall function as a sub-depot of the Central Depot, Trivandrum and shall supply stamps to all the Treasuries in that Districts.

Status and Functions of the Superintendent, Stamp Depot, Ernakulam

5. (1) The Superintendent, Stamp Depot, Ernakulam will be in charge of the Stamp Depot, Ernakulam.
- (2) There shall be maintained in the Stamp Depot, Ernakulam, at all times stock of stamps and stamp papers under each denomination not less than the probable demand for 3 months.
- (3) The officers-in-charge of the branch depots of the Ernakulam, Trichur, Kozhikode, Cannanore and Palghat Districts shall prepare and forward to the Superintendent, Stamp Depot, Ernakulam not later than the first day of September in each year, indents for the supply of stamps and stamp papers of the various denominations required for the official year commencing from the first day of April. The Superintendent, Stamp Depot, Ernakulam shall prepare not later than the last day of September, general consolidated indent and forward the same to the officer-in-charge, Central Stamp Depot, Trivandrum.
- (4) It shall be the duty of the Superintendent, Stamp Depot, Ernakulam, to keep all the branch depots within its jurisdiction regularly supplied with stamps on periodical indents received and to take charge of the stamps brought from the Central Stamp Depot.
- (5) Immediately after the receipt of the stamps from the Central Stamp Depot they shall be counted and placed under proper receptacle in the strong room free from contact with any of the walls. Each receptacle shall be secured by two Chubb's locks, the key of one of the locks being in the sole custody of the Superintendent, Stamp Depot, Ernakulam and the key of the other in that of the Store Keeper.
- (6) The Superintendent shall be responsible to see that all precautions are taken to prevent damage being caused to the stamps under his care by white ants or other vermin.
- (7) The Store keeper, Stamp Depot, Ernakulam shall furnish a cash security of Rs.500.
- (8) The Superintendent, Stamp Depot, Ernakulam shall forward to the Superintendent of Stamps, Trivandrum within a week after the close of every month a statement of stamps showing the opening balance, receipts from the officer-in-charge, Central Stamp Depot and local depots, issues to the local depots and the closing balance together with a statement of damaged stamps showing the opening balance, receipt during the month and closing balance.

Manufacture of Stamps

6. The manufacture of stamps shall be placed under the charge of a separate officer who shall be designated ⁴[Assistant Superintendent of Stamps]⁴. He shall be responsible for every detail connected with the manufacture of stamps, which shall be carried on under his direct supervision.
7. The Stamps to be manufactured shall be of the descriptions as directed by Government from time to time.
8. The cases containing water-marked paper of different descriptions shall, as soon as possible after their receipt, be opened, one by one, by the Store-keeper, and the contents thereof examined and counted in the presence of the ⁵[Assistant Superintendent of Stamps]⁵ and Classified and assorted into packets of 500 sheets each. After such classification and assortment, the papers shall be brought to account, duly packed and sealed in the presence of the officer-in-charge of Stamp

Manufactory and placed in proper almira's secured in a strong room under the joint lock and key of himself and of the Store-Keeper.

9. No fresh cases of paper shall be opened until the contents of those already opened have been counted, brought to account and placed in stock as aforesaid, and no paper shall be issued for the manufacture of stamps except such as have been counted, brought to account and placed in stock.
10. The Store-keeper shall furnish security to the extent of Rs.500 and shall maintain the following registers connected with the stock branch in such forms as may be prescribed by the ⁶[Deputy Superintendent of Stamps]⁶.
 - I. Invoice Registers for water-marked paper.
 - II. Stock Registers for water-marked paper.
 - III. Register of papers issued for manufacture of stamps.
 - IV. Registers of papers found damaged on examination of invoice No. 1.
11. The ⁷[Assistant Superintendent of Stamps]⁷ shall within a week after the close of every month, forward to the ⁸[Deputy Superintendent of Stamps]⁸ extracts from the invoice stock and damaged paper registers, showing the opening balance, receipts and issue and closing balances for the month, the units being cases of paper in the case of invoice registers, packets of paper in the case of stock registers, and sheets of paper in the case of damaged paper registers.
12. Issue of water-marked paper for the manufacture of stamp paper and labels shall be in packets of 500 sheets.
13. The manufacture of stamps shall be carried on in the presence of the Supervisor, Stamp Manufactory, in the room and place set apart for the purpose, to and from which there shall be no ingress or egress without the knowledge or permission of the ⁹[Assistant Superintendent of Stamps]⁹.
14. The ¹⁰[Assistant Superintendent of Stamps]¹⁰ shall take prompt steps to supply to the Central Depot, referred to in Rule 4, such manufactured stamps as may, from time to time be indented for by the Officer-in-charge of the Central Depot, and as they are manufactured. He shall further see that the stamping machinery, plates and dyes and other tools are kept in working order and properly secured, that the paper required for daily work is carefully counted and issued by the Store-keeper, and that all manufactured stamps are duly accounted for, those not delivered at the Central Depot and also the dyes and plates used for the manufacture of stamps, etc. being secured in the Manufactory under the joint custody of himself and the Supervisor.
15. The stamps manufactured shall be carefully counted and assorted in packets of uniform size and number prescribed for different values and for different kinds; and the packets shall before transmission to the Central Depot, be duly sealed and signed by the Supervisor, Stamp Manufactory.
16. ¹¹[Documents presented to be stamped on the application of parties shall be sent to the officer-in-charge, Central Stamp Depot accompanied by a Treasury Receipt for the full value of the stamps to be impressed ¹²[together with a supporting covering letter by the concerned treasury officer]¹². The Officer-in-charge, Central Stamp Depot shall forward the documents to the Superintendent, Government Presses, Trivandrum, who shall at once and in priority to all other work, stamp the documents and return them to the Officer-in-charge, Central Stamp Depot, Trivandrum for despatching them to the parties concerned after affixing a seal showing the date of issue, where necessary. On receipt of the documents the ¹³[Junior Superintendent or Accountant]¹³, Central Stamp Depot shall write on the back of the documents the serial number beginning with the first document embossed in the financial year and ending with the last, the date of issue, the name and residence of the party who requires the document to be embossed and the value of the

stamps embossed in full in words and his own ordinary signature at the same time making corresponding entries in Form IVA. The ¹³[Junior Superintendent or Accountant]¹³, Central Stamp Depot will also note on the embossed documents the words "Court fees" or "General" as the case may be. The documents embossed and returned to the parties from the Central Stamp Depot, Trivandrum prior to 28-12-1965 shall, also on presentation, be endorsed in the manner prescribed in this rule:]¹¹

¹⁴[Provided that in the case of embossed agreement forms to be supplied to the Abkari shop contractors, the Accountant, Central Stamp Depot, Trivandrum shall write on the back of the document the name, designation and station of the Assistant Excise Commissioner of the Excise Division, as the party who requires the documents.]¹⁴

17. The following Registers shall be maintained at the Manufactory in such forms as may be prescribed by the ¹⁵[Accountant General]¹⁵
 1. Registers of watermarked paper received from stock.
 2. Registers of indents for manufactured Stamps.
 3. Progress Register of manufacture.
 4. Invoice Book.
 5. Register of damaged paper.
 6. Register of private documents and cheque books impressed.
 7. Registers of Printed Stamps and Stamp Papers.
18. The following statements shall be prepared by the ¹⁶[Assistant Superintendent of Stamps]¹⁶, and forwarded to the ¹⁷[Deputy Superintendent of Stamps]¹⁷ within a week after the close of every month, viz. (a) a statement showing the opening balance of the watermarked paper on hand, the receipts during the month, the stamp manufactured, the stamps damaged and the closing balances of watermarked paper; (b) a statement showing the opening balances of stamps on hand, the stamps manufactured during the month, the stamps delivered over to the Central Depot, and the closing balances; (c) a statement showing the opening balances of damaged watermarked paper, receipts during the month and closing balances and (d) a statement similar to the preceding one for damaged stamps.

Custody and Supply of Stamps

19. All officials employed in the Depots as well as persons licensed to sell stamps, shall be under the control of the officers-in-charge of these Depots who are responsible for the safe custody of all stamps received in their Depots, and shall duly account for all such stamps and for the revenue realised therefrom.
20. There shall be maintained in the Central Depot at all times a stock of stamps under each head which should be not less than the probable demand for one year.
21. The officers-in-charge of Branch Depots shall prepare and transmit to the Central Depot through the Local Depots to which they are subordinate, not later than the last day of September in each year indents for the supply of stamps of the various descriptions required for the following official year, commencing from the first day of April. ¹⁸[The officer-in-charge of the Central Stamp Depot shall prepare, not later than the first day of November a general consolidated indent and forward the same to the Deputy Superintendent of Stamps also.]¹⁸
22. It shall be the duty of the officer-in-charge of the Central Depot to keep all the Branch Depots regularly supplied with stamps on periodical indents received and to take charge of the stamps brought from the Stamp Manufactory.

23. Immediately after the receipt of stamps from the Manufactory, they shall be counted and made up into sealed packets of prescribed sizes containing the prescribed number of sheets, and they shall be placed under proper receptacle in the strong room free from contact with any of the walls. Each receptacle shall be secured by two Chubb's locks the key of one of the locks being in the sole custody of the officer-in-charge of the Central Depot, and the key of the other in that of the Store-keeper.
24. The officer-in-charge of the Central Depot shall be responsible to see that all precautions are taken to prevent damage being caused to the stamps under his care by white ants or other vermin.
25. ¹⁹[The documents referred to in Rule 16 of these rules and returned to the parties by the officer-in-charge, Central-Stamp Depot, shall, if the value of stamps embossed on such documents is rupee one and above, bear the date seal, without which the paper shall not have any fiscal value and shall be impounded if presented before any public servant authorised to impound such documents. The date seal shall be affixed in the presence and immediate supervision of the Store-keeper. At the end of the day's work, the device used for affixing the seal shall be deposited in the strong room for safe custody.
26. Stamps shall not be taken out except in the presence of both the officer-in-charge and the Store-keeper of the Central Depot. The number and value of the stamps taken out of the double lock shall be entered at the time of issue in the proper stock register by the Store-keeper.
27. All items of stamps and stamp papers pending despatch to branch and local depots at the close of the day's transaction shall be deposited inside the strong room for safe custody till the ensuing morning in a box properly sealed, the key of which shall be with the store keeper.)]¹⁹
28. ²⁰[x x x x]²⁰
29. ²¹[The Store-keeper of the Central Depot, shall, under the immediate orders of the officer-in-charge, Central Depot, attend to the counting and despatch, duly sealed, of all stamps for the Local and Branch Depots.]²¹
30. The Store-keeper of the Central Stamp Depot shall furnish a security of Rs.500. He shall maintain the following registers in such Forms as may be prescribed by the ²²[Accountant General]²².
 1. Stock Register of Stamp paper.
 2. Register of damaged Stamp paper.
 3. Progress Register of issues.
31. The officer-in-charge of the Central Depot shall forward to the Superintendent of Stamps within a week after the close of every month, a statement of stamps, showing the opening balance, receipts, from the Stamp Manufactory and the Branch and Local Depots; issues to the Branch and Local Depots and the closing balance, together with a statement of damaged stamps, showing the opening balance and receipts during the month and the closing balance. He shall also forward to the Accountant General a copy of the invoice showing the supply made to each Local and Branch Depot.
32. The Superintendent of Stamps shall check the returns received from the Central Stamp Depot and the Local Depots with the returns of the previous months and shall keep a watch on the balance in the Local Depots. If the monthly statements reveal that the balance of any kind of stamp in any Local Depot is falling low, he shall call the attention of the officer-in-charge of the Central Stamp Depot to the fact. The Superintendent of Stamps shall forward to the Accountant General on or before the 10th of every month a statement of supplies made in the previous month to the Local Depots including the Branch Depots under them quoting the invoice number and the date of supply also.

33. Each Local Depot shall maintain at all times a supply sufficient for the requirements of the Depot for at least three months and each Branch Depot the requirement for two months. The officer-in-charge of the local and branch Depots shall see that the licensed vendors are regularly supplied with stamps on indents prepared in the prescribed form, and shall periodically examine the accounts, registers etc., which have to be maintained by these vendors. The Officers-in-charge of the Local Depots shall also submit to the Superintendent of Stamps, within a week after the close of every month, a statement showing the opening balance of stamps in their Depots including the subordinate branch depot, the receipt and sales during the month and the closing balance with a certificate attached, stating the closing balance in their Depots have been verified and found correct. The District Treasury Officers shall at the end of each month forward to the Accountant General with the cash accounts plus and minus memoranda showing the receipt, issues and balance of each class of stamps with a certificate that the balance of stamps of each class shown therein agrees with that shown in the stock register and accounts.

²³[33A. All stamp papers of the value of one rupee and above issued out of Treasuries and sub-treasuries, shall bear, at the bottom, a seal showing the date of issue without which the paper shall not have any fiscal value, and shall be impounded if presented before any public servant authorised to impound such documents. The date seal shall be affixed in the presence and immediate supervision of the Treasurer/Assistant Treasurer. At the end of the day's works, the device used for affixing the seal shall be sealed and deposited in the strong room for safe custody.]²³

²⁴[*Provided that no Stamp Papers of the value of one rupee and above, sold to the public or to the Stamp Vendors from the Treasury before the 1st day of April, 1964 and no such stamp papers sold to the public by the Stamp Vendors from the stock supplied to them from the Treasury prior to 01/04/1964 and bearing at the bottom the counter stamp of the Central Stamp Depot, Trivandrum, shall be required to bear the seal of the Treasury or Sub-Treasury showing the date of issue, as provided in this Rule till 31/08/1965.*]²⁴

34. On the last working day of September and March each year, the officer-in-charge of each Local Depot will count or have counted in his presence, the stamps in his Depot both under double lock and under single lock and will require the officer-in-charge of Branch Depots, subordinate to him, similarly to count the stamps in their Depots. He will attach to the monthly statements and the plus and minus memorandum for September and March rendered to the Superintendent of Stamps and the Accountant General certificate in the prescribed form of such verification and the agreement of such balances found as a result of such verification and those in the monthly statements and memorandum. They will also forward to the Accountant General before 1st August of each year a stock account showing the opening balance at the commencement to the previous financial year, receipts during the year, sales and other issues during the year, and the closing balance under each kind of stamps, with a certificate that the stock has been physically verified and that the closing balance shown therein agrees with the plus and minus memo for March and the value in the half-yearly verification report as on the 31st March of each year.

Sale of Stamps

35. ²⁵[(1) The sale of stamps shall be made by the Treasurers as *Ex-officio* Stamp Vendors and by licensed stamp vendors appointed by a District Committee consisting of the District Collector, the District Registrar (General) and the District Treasury Officer as members. The license shall be issued by the District Treasury Officer to the vendors so appointed on the basis of the recommendations of the District Committee.

(2) The Government shall, from time to time determine the number of stamp vendors required in an area in a district after examining the necessity and notify the vacancies by giving wide publicity through the news papers and electronic media after considering the report from the committee chaired by the District Collector.

(3) While considering the requirement of licensed stamp vendors, the District Committee shall ensure that the minimum distance between the offices of two stamp vendors shall be as follows:—

- | | | | |
|-------|-------------------|-----|--------------|
| (i) | Corporation Area | ... | 2 Kilometres |
| (ii) | Municipality Area | ... | 4 Kilometres |
| (iii) | Panchayat Area | ... | 8 Kilometres |

(4) An application in Form IA for appointment as licensed stamp vendor shall be submitted to the District Treasury Officer concerned before such date, as may be specified, by the District Treasury Officer in the notification inviting application.

(5) Those who already possess a stamp vendor's license anywhere in the State shall not eligible to apply for another license in any other area or district in the State.

(6) Those who already possess a document writing license issued under the Kerala Document Writers' License Rules, 1960 anywhere in the State, shall not eligible to hold a stamp vending license issued under these rules:

Provided that this sub-rule shall not apply to those who already holding both the licenses mentioned in sub-rule (6), on the date on which the Kerala Manufacture and Sale of Stamps (Amendment) Rules, 2007 comes into force.

(7) No person shall be eligible to apply for stamp vendor license, if he has not completed the age of 18 years or has completed 60 years on the 1st of January of the year of notification of the vacancy and has not passed the SSLC or equivalent examinations.

(8) An appeal shall lie to the Director of Treasuries against any order passed by the District Treasury Officer under this rule or against any order passed by the District Treasury Officer revoking a license under Rule 37.

(9) The authority for the *ad hoc* appointment of stamp vendors shall vest with the District Treasury Officer.

(10) The Stamp vendors who possess any special or temporary license to vend stamp and stamp papers on the date of coming into force of the Kerala Manufacture and Sale of Stamp (Amendment) Rules, 2007 shall surrender the license to the District Treasury Officer concerned, within three months from such date, and may get it renewed for such period as is admissible and the licenses, which are not renewed, accordingly shall be deemed to have been cancelled on expiry of the said period.

(11) The authority for renewal of stamp vendor license shall vest with the District Treasury Officer.

(12) Photo-affixed Identity Card shall be issued to every licensed stamp vendors by the District Treasury Officer.

(13) The person who is selected for appointment as a licensed stamp vendor shall pay a fee of Rupees 3,000 (Rupees three thousand only) for being issued with the license.

(14) A license issued under these Rules shall be valid for a period of three years and be renewable for a period not exceeding three years at a time and a licensee who intends to renew the license shall, at least before one month of the date of expiry of the license, apply for the renewal of the license to the District Treasury Officer by remitting a renewal fee of Rupees 1,500 (Rupees one thousand and five hundred only) for the three years or Rupees 750 (Rupees seven hundred and fifty only) for one year, as the case may be.

(15) There shall be no age limit for removal of the stamp vendor's license.

(16) In the case of vacancies arose consequent to voluntary retirement of a licensee before attaining the age of 55 years, his legal heir shall be eligible for getting preference in appointment, provided they possess all the qualifications prescribed by these rules.

(17) No licensed stamp vendor shall sell stamps such as Insurance, Self-adhesive, Notary, Hundi etc., collected from other States.

(18) The District Treasury Officer shall have power to suspend and cancel a license, for the reasons to be recorded in writing for the contravention of the Provisions under this rule by the licensee.

(19) Subject to sub-rules (2) and (3) of this Rule, the District Treasury Officer may transfer a license from one place to another on the written request of the licensee or by giving notice to the licensee.

(20) The District Treasury Officer shall be competent to grant leave to the licensed stamp vendors under his jurisdiction for a continuous period not exceeding six months:

Provided that, in case of physical illness of a licensed stamp vendor leave for a period up to two years, on production of a Medical Certificate from a Government Medical Officer not below the rank of a Civil Surgeon and leave for a period exceeding two years on the recommendation of a Medical Board constituted by the Government, may be granted by the District Treasury Officer.

(21) Where a licensed stamp vendor enters on leave, the District Treasury Officer may issue a temporary license to the licensee's nominee, if the nominee is otherwise qualified to be appointed as a licensee for such period not exceeding six months obtaining a temporary registration fee of Rupees 500 (Rupees Five Hundred Only).

(22) In the event of the death of a licensed stamp vendor, the District Treasury Officer shall take immediate steps for filling up the vacancy:

Provided that, if the death occurs before attaining the age of 65 years, a legal heir duly authorised by the other legal heirs, if any, may be appointed as the licensed vendor in the vacancy if he is otherwise qualified to be appointed and makes out an application before the District Treasury Officer within three months from the date of death.

(23) Every licensed stamp vendor's office shall function from 10.00 am to 5.00 pm on all days except Sundays and Public Holidays.

(24) The District Treasury Officer, Sub Treasury Officer, Stamp Depot Officer or such other Officer, as the case may be, who issues stamps, shall inspect the registers showing the receipts and issue of stamps maintained by the vendor and satisfying himself that those are maintained properly before issuing stamps.

(25) No licensed stamp vendor shall sell stamps outside his office.

(26) Every District Treasury Officer, who grants the license shall keep a register to keep all the relevant particulars pertaining to permanent as well as temporary stamp vendors, and the details of all the vendors under the jurisdiction of the Sub Treasuries and Stamp Depots shall be kept in the said offices and also in the District Treasury in separate registers.

(27) All the licensed stamp vendors, irrespective of whether permanent or temporary shall keep stock registers which shall invariably showing the details of purchase, issue and balance of stamps and stamp papers of each denomination and specification.]²⁵

36. Stamps of denominations of and below ²⁶[Rupees 25,000 (Rupees twenty five thousand) subject to a maximum of Rupees (Rupees one lakh) per document]²⁶ shall be sold to the public at the face value by vendors licensed for the purpose who will be allowed discount as specified in Rule 39. ²⁷[Whenever the value of stamp required is higher than the highest value of the stamp which the vendor is authorised to sell, the vendor shall not supply the required stamp by the sale of a

number of stamps of lower denominations which he is authorised to sell. In case any vendor acts against this stipulation, his Commission on this account shall be credited to the revenue of the State.]²⁷

All stamps above the values aforesaid shall be sold by the *ex-officio* stamp vendors, provided that stamps of higher denominations purchased before the commencement of these rules by vendors licensed under the Madras Stamp Rules may be sold by them. On the coming into force of these rules the licences previously issued to licensed stamp vendors shall cease to be in force and fresh licences shall be issued in accordance with the provisions of these rules:

Provided that licensees under the repealed rules shall be allowed to sell the stock of stamps already in their possession in accordance with the conditions of their licences.

37. ²⁸[²⁹[x x x x]²⁹

(ii) Every licence granted to licensed stamp vendors shall be signed by the ³⁰[District Treasury Officer]³⁰ and be revocable by him. The licence shall be in Form No. I.]²⁸

38. Before the licence is issued, the licensee must execute an agreement in Form No. II.

39. ³¹[The rate of discount that will be allowed to the licensed stamp vendors shall be 4.5 per cent for stamp papers of denomination up to and including Rupees 1,000 (Rupees one thousand) and the discount for stamp papers of denomination above Rupees 1,000 (Rupees one thousand) up to and including Rupees 10,000 (Rupees ten thousand) shall be 2.5 per cent and the discount for stamp papers above Rupees 10,000 (Rupees ten thousand) up to and including ³²[Rupees 25,000 (Rupees twenty five thousand)]³² shall be 2 per cent.]³¹

40. ³³[**Cases in which no discount is allowed.**— Discount shall be given on the purchase of stamps upto Rupees 25,000 (Rupees twenty five thousand) in value subject to a maximum of Rupees 1 (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.]³³

41. **No Discount to *ex-officio* vendors.**— No *ex-officio* vendor shall be allowed a discount on his sales nor can he purchase stamps at a discount.

42. **Licensee's place of vend to be indicated by sign boards.**— Every licensed vendor shall at all times have fixed up in conspicuous station outside the place of vend, a sign board bearing the name of the vendor with the words "Licensed Vendor of Stamps" in English and Malayalam:

³⁴[*Provided that in bilingual areas of the State the sign board shall display the words in the other local language also*]³⁴. He shall also have in the place of vend the Act and schedule referring to the Stamps sold by him together with these rules in English and Malayalam placed so that they can readily be seen and read by purchasers.

³⁵[**42A. Particulars of stock etc. to be exhibited.**— Every licensed vendor shall keep exhibited in his place of vend particulars regarding the stock and denominations of stamps and stamp papers available with him for sale on each day for the general information of the public.]³⁵

43. Particulars of sale to be endorsed on stamp paper and entered in Forms III and IV. Every *ex-officio* vendor selling stamps to any person not a licensed vendor every licensed vendor shall write ³⁶[in his own hand-writing]³⁶ ³⁷[at the bottom left half of the front sheet of every stamp paper]³⁷ which he sells, the serial number beginning with the first stamped paper sold in the financial year and ending with the last, the date of sale, the name and residence of the purchaser and if the stamp is purchased for the use of any person other than the person who tenders the money for it, the name and residence of that other person also and the value of the stamps in full in words and his own ordinary signature; at the same time *ex-officio* vendors shall make corresponding entries in Form IV and licensed vendors in Form III annexed to these rules.

44. ³⁸**Punishment for false entries.**— Any vendor who knowingly makes a false endorsement on the stamp sold, or a false entry in his register shall be liable to a fine not exceeding five hundred rupees for the commission of such offence for the first time and his licence shall be liable to be cancelled if the offence is repeated.]³⁸
45. **No endorsement and serial number in certain cases.**— The endorsement required by Rule 43 shall be made on all stamped papers sold except adhesive stamps and copying sheets when an *ex-officio* vendor sells stamps to a licensed vendor, there will be no serial number or endorsement, but corresponding entries will be made in Form IV along with those relating to sales to the public. On every adhesive stamp and copying sheet sold, except the revenue adhesive stamps of the value of five paise and ten paise, the vendor should sign his name and enter date of sale.
- Stamp vendors are strictly prohibited from altering endorsement made by them on stamped papers. Any stamp vendor proved to have contravened this rule is liable to have his licence cancelled. If an incorrect endorsement has been inadvertently made, the stamped paper may be treated as spoiled under Section 47 and allowance may be claimed therefor under Section 51.
46. **All sales to be entered in Registers III and IV and totalled.**— Whether in Form III or IV entries must be made as each sale is effected. If the vendor takes a stamp from the stock for his own private use, it must be considered as a sale and entered in the book as such. Adhesive stamps of the same value sold at the same time to the same purchaser will be entered in a lump, but the number of such stamps must be shown in the proper column. As each transaction takes place the entries relating to it will be initialled in the column provided for the purpose and they will be totalled at the close of each day.
47. **Vendors not to delay applicants.**— Every *ex-officio* or licensed vendor shall, without delay deliver any stamp which he has in his possession for sale on demand by any person tendering the value.
48. **Discontinued Stamps not to be sold.**— No *ex-officio* or licensed vendor shall sell any stamps, the use of which has been ordered by the Government to be discontinued.
49. **Stamps to be delivered on demand of proper authority.**— Every ³⁹[x x x]³⁹ licensed vendor shall at any time, on the demand of the Tahsildar ⁴⁰[or Revenue Divisional Officer]⁴⁰ or other officer duly authorised by the Government for the purpose, deliver up all stamps remaining in his possession and if such stamps have been paid for, shall receive back the value thereof, less any discount which may have been allowed.
50. **Officer in charge of Depot to indent for stamps monthly.**— When the number of stamps in the Depot approaches the minimum mentioned in Rule 33 the officer-in-charge shall prepare an indent for supply equal to the probable consumption for one month and forward the same to the Central Stamp Depot who shall as promptly as possible comply with the indent. In the case of the Ernakulam, Trichur, Kozhikode, Cannanore and Palghat Districts indents will be sent to the Stamp Depot at Ernakulam which shall send the stamps to the local branch Depots. The branch Depots will forward their indents through the Local Depot to which they are subordinate. As soon as the supply of stamp is received the officer-in-charge shall have the boxes or packets opened in his presence after satisfying himself that they have not been tampered with and the contents of each box or packet counted either by himself or in his presence on being opened. As soon as the stamps have been counted they shall be placed in proper receptacles and necessary entries made in Forms VA and VB, which shall be attested by the officer present. If the Treasury Officer is on tour, the Officer-in-Charge will open the packets, count the contents, place the stamps in proper receptacles and attest the Stock Register. The Treasury Officer shall, as soon as he returns to headquarters, examine the balance of stock and the stock accounts Forms VA and VB and initial the latter in token of his examination. He shall further examine the balance in stock on the last working day of each month and sign the certificate in Form No. VII.

When sales are made on discount to licensed vendors, the vendor must pay the value of the stamps less the discount on delivery. The full value of the stamps will be entered as a credit in the stamp account and in the Treasury Accounts, and the discount will be shown as a payment in the latter.

51. Licensed vendors to have a supply always ready.— Licensed vendors must maintain on hand a sufficient stock of such stamps as they are licensed to sell. If a licensed vendor who has purchased stamps on discount should die, or if his licence expires or be revoked, the Tahsildar may grant a special licence for a limited period to enable the vendor or his heirs and assignees to sell the balance of stock.

52. Forms and accounts and returns.— The following accounts and registers shall be kept by all *ex-officio* and licensed vendors.

Stock register of Stamp papers and Stamps— Form Nos. VA and VB.— All stamps, as they are received, shall be entered in these registers. The total sales of stamps for each day as recorded in Register No. III or IV shall be brought forward in these registers and the balance stock each day which shall be agreed with the stock in hand.

Abstract of daily sales of stamps— Form No. IV.— The denominations of stamps sold shall be entered in the first column. This register is intended to facilitate the preparation of the monthly stamp accounts.

Monthly abstract of stamps received and sold— Form No. VII.— This is the form of monthly account showing the stock in hand, the receipts and issues during the month and the closing balance. It shall be prepared by all *ex-officio* and licensed vendors and submitted to the Superintendent of Stamps on or before the 6th of the next month.

Monthly statement of discount paid to licensed vendors— Form No. VIII.— This shall be submitted by the Treasury Officer with Form No. VII each month.

53. Issue of books of forms.— Books containing these forms will be issued to *ex-officio* and licensed vendors as required. The issuing officer shall see that the pages are numbered and that the number of pages is certified on the first page under his signature. None of the books shall be destroyed without the written permission of the Collector.

54. Vendor's Accounts and Store to be open to inspection.— Every *ex-officio* or licensed vendor shall allow the Government, the ⁴¹[District Treasury Officer]⁴¹, the Sub-Treasury officer or any other Officer duly authorised by the Government ⁴²[or the Board of Revenue or the District Collector,]⁴² to inspect at any time the accounts and registers he is required to keep under the above rules and to examine the store of stamps in his possession.

55. ⁴³[x x x x]⁴³

56. ⁴³[x x x x]⁴³

FORM I

(Vide Rule 37)

Licence

Under the Provisions of the Kerala Stamp Act, I, ⁴⁴[the District Treasury Officer, District,]⁴⁴ hereby license to vend at in muri in Village in Taluk from to the stamps and stamp papers of the denominations noted below under the Kerala Stamp Act, for all fees leviable under the court-fees as well as Registration fees leviable by the Civil Courts under the law for the time being in force for the registration of documents and copying fees leviable by the High Court and all the Civil and Sessions Courts subordinate thereto.

Date.....

⁴⁵[District Treasury Officer]⁴⁵

(1)

(2)

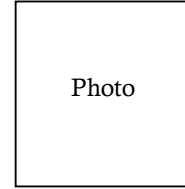
Denomination of Stamps and Stamp Papers

Rate of discount

⁴⁶**Form IA**

[Vide Rule 35(4)]

1. Name of the Applicant with Permanent Address
2. Name of the Father/Husband
3. Age and Date of Birth
4. Educational Qualification
5. Whether the applicant has ever served as a Licensed Stamp Vendor and if so, furnish details
6. Whether the applicant holds a Document Writer's and if so, full details
7. Whether the applicant is a Retired Officer Government Service and if so, full details thereon
8. If the applicant is the Legal Dependent of the deceased stamp vendor, give the Name, License No., Place where the office was located and other complete details thereon
9. The full particulars regarding the Ownership of the Building (whether rented/not) wherein the sale of stamp will be conducted if the license is granted
10. Whether the applicant has applied for stamp vendor license at any other Area/District



Place :
Date :

Signature of the Applicant

DECLARATION

I do hereby solemnly declare that all the statements made above are true and correct to the best of my knowledge and belief.

I certify that I do not possess any Stamp Vendor License or Document Writer's License nor have I applied for one in any other place or District.

I fully understand that in the event of any information being found false or incorrect, action can be taken against me without notice.

I produce necessary documents along with the application.

I shall abide by the rules prescribed in the Kerala Manufacture and Sale of Stamp Rules, 1960 as amended from time to time and do hereby bind myself to obey such orders as may be issued by the Government or any Officer authorised by the Government from time to time.

I hereby hold myself liable to the Government any sum as may be fixed by the authority as security for the due discharge of duties of my Office, if appointed as a Stamp Vendor.

Signature of the Applicant

The application shall be accompanied by a Conduct Certificate from a Gazetted Officer, MLA, MP or President of Grama/Block/District Panchayats known to him for the last ten years.]⁴⁶

FORM II*(Vide Rule38)*

Agreement executed by the licensed stamp vendor licensed to vend General and Court Fees stamps and stamp papers at in Taluk.

I of house Muri in Village Taluk, in consideration of the licence granted to me by to vend General and Court-Fees stamps and stamp papers for do hereby bind myself to obey all such orders as may be issued to me by the Government or by any Officer authorised by them regarding the sale and custody of the said stamps and stamp papers; to keep a sufficient supply of all such stamps and stamp papers covered by my licence as may be necessary to meet the demand of the station; to keep open the established place of vend for the sale of stamps from 10 a.m. to 5 p.m. on every day excepting the holidays; to keep such accounts as may be prescribed from time to time by the Government or any other Officer duly authorised by them; to allow any person duly authorised by the Government to inspect at all times my account books and stock; to make good all losses caused by any want of reasonable care on my part or on the part of any person employed by me; to generally fulfill all duties devolving on me as Stamp-Vendor honestly and properly, to make over to the local Collector on or before the first working day of and under the rules now in force or to be passed hereafter on the subject, wherever the balance of stamp that may remain with me on the determination of my licence and to apply to him for the refund to me of the value thereof. As security for the due discharge of the duties of my office, I hereby hold myself liable to Government in the sum of Rupees two hundred (200) for the due discharge of the duties of my office. Should it be found that the whole of the said amount or any portion thereof has to be recovered from me, and should there be failure on my part to pay up such amount on demand, I further agree and consent to have the same recovered from me by any process for the time being in force for the recovery of arrears of land revenue or any other manner that the Government may deem fit.

⁴⁷[x x x]⁴⁷

Rate of discount agreed to the licensee (The rate of discount should be entered here)

Date : (Signed)

⁴⁸FORM III

(Vide Rule 43)

Part I – Register Showing the Receipt, Sale and Balance of Stamps by Licensed

Vendor No in the Taluk of for

Date	Nature of Stamp (General Stamp or Court Fee Stamp)	Each kind o stamp	Opening Balance		Receipt		Total		Sale		Balance	
			Number	Value	Number	Value	Number	Value	Number	Value	Number	Value
				Rs. Ps.		Rs. Ps.		Rs. Ps.		Rs. Ps.		Rs. Ps.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)

Part II – Details of Sales

Date	Full name and address		Serial number of the stamp	Nature of the stamp	Rate of value of the stamp	Number	Value	Remarks with initials of the vendor
	of the person who utilize the stamp	of the agent , if purchased by the agent					Rs. Ps.	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)

	(1)	Month	Sales
	(2)	Date	
	(3)	Name and designation of purchaser or messenger	
	(4)	Residence of purchaser or messenger	
	(5)	Description of stamps	
	(6)	General Number	
	(7)	Serial Number	
	(8)	Total No. of stamps sold to each person	Sale to Private individuals
	(9)	Value	
	(10)	Total No. of stamps sold to each vendor	Sale to licensed vendors
	(11)	Value	
	(12)	Total no. of stamps sold on the day	
	(13)	Total value of stamps sold on the day	
	(14)	Discount at 13%	
	(15)	Discount at 26%	
	(16)	Discount at 39%	
	(17)	Discount at 78%	
	(18)	Discount at 1.56%	
	(19)	Discount at 2.08%	
	(20)	Discount at 3.12%	
	(21)	Discount at 4.69%	
	(22)	Discount at 6.25%	
	(23)	Total	
	(24)	Initials of the <i>Ex-officio</i> vendor	

Register of Sale and issue of Stamps by the *Ex-officio* Vendor of for the month of

⁴⁹FORM IV

(Vide Rule 43)

FORM IV-A*(Vide Rule 16)*

Register of Discounts presented by parties for impressing stamps or affixing Labels at the Central Stamp Depot, Trivandrum during the month of

(1)	General	
(2)	Date	
(3)	Month	
(4)	Year	
(5)	Name and full address of the Party or Messenger (to whom endorsed and issued)	
(6)	Non-Judicial	Serial Number
(7)		No. of documents
(8)		Value (Rs. Ps.)
(9)	Judicial	Serial Number
(10)		No. of documents
(11)		Value (Rs. Ps.)
(12)	Special Adhesive	Serial Number
(13)		No. of documents
(14)		Value (Rs. Ps.)
(15)	Total No.s issued	
(16)	Total value	
(17)	Number and date of Chalan with the name of the Treasury	
(18)	Initials of the accountant	
(19)	Remarks	

FORM V-A*(Vide Rule 52)*

Stock Register of Stamp Papers for the year

		(1)	Month		
		(2)	Date		
		(3)	Details of Transaction		
STAMP PAPERS		(4)			
		(5)			
		(6)			
		(7)			
		(8)			
		(9)			
		(10)			
		(11)			
		(12)			
		(13)			
		(14)			
		(15)			
		(16)			
		(17)			
		(18)			
		(19)			
		(20)			
		(21)			
				(22)	Total number
				(23)	Rs. P.
				(24)	Initials

FORM VI*(Vide Rule 52)*

Abstract of daily sale of non-judicial stamps by Vendor for 19.....

Grand Total	Description of Stamps	
	1	
	2	
	3	
	4	
	5	
	6	
	7	
	8	
	9	
	10	
	11	
	12	
	13	
	14	
	15	
	16	
	17	
	18	
	19	
	20	
	21	
	22	
	23	
	24	
	25	
	26	
	27	
	28	
	29	
	30	
	31	
	32	
	Number	
	Value in Ps.	
	Total Value in Rs. Ps.	

Ex-officio or Licensed Vendor

FORM VII*(Vide Rule 52)***Account showing the receipts, sale, and balance of stamps in the for the month of**

Description	Balance at the end of previous month	Received during the current month		Total sale during the month		Returned to the Superintendent of Stamps	Total of columns 5 to 7	Balance
		No. Value	No. Value	With discount	Without discount			
1	2	3	4	5	6	7	8	9
	Rs. P.	Rs. P.	Rs. P.	Rs. P.	Rs. P.	Rs. P.	Rs. P.	Rs. P.

Station:

Date:

Ex-officio Vendor.

I hereby certify that I examined the stock of stamps in the taluk and found the balance above shown in to be correct.

Accountant.

Sub-Treasury Officer.

FORM VIII
(Vide Rule 52)

Account showing the amount of discount allowed to Licensed Vendors in the
Taluk ofduring the month of 19.....

Station:		Name of Station
		Name of Vendor
Date:	Rs. P.	Value of Stamp papers for which 13% discount is allowed
	Rs. P.	Discount
	Rs. P.	Value of Stamp papers for which 26% discount is allowed
	Rs. P.	Discount
	Rs. P.	Value of Stamp papers for which 39% discount is allowed
	Rs. P.	Discount
	Rs. P.	Value of Stamp papers for which 78% discount is allowed
	Rs. P.	Discount
	Rs. P.	Value of Stamp papers for which 1.56% discount is allowed
	Rs. P.	Discount
	Rs. P.	Value of Stamp papers for which 2.08% discount is allowed
	Rs. P.	Discount
Ex-officio Vendor:	Rs. P.	Value of Stamp papers for which 3.12% discount is allowed
	Rs. P.	Discount
	Rs. P.	Value of Stamp papers for which 4.69% discount is allowed
	Rs. P.	Discount
	Rs. P.	Value of Stamp papers for which 6.25% discount is allowed
	Rs. P.	Discount
Sub-Treasury Officer:	Rs. P.	Total value of stamps
	Rs. P.	Total amount of discount allowed

FORM IX

Indent on the Superintendent of Stamps required for the
Taluk for the month of 19.....

Description and denomination of stamps	No. on hand	No. sold during the preceding four months	No. and value of Stamps intended for		No. and value of Stamps passed by the Superintendent	
			No.	Value Rs. P.	No.	Value Rs. P.

Station:

Tahsildar or Deputy Tahsildar

Date:

Passed on the for stamps valued at Rs. P.....

They are packed in, despatched on the

Dated,

Superintendent.

The above stamps valued at Rs. P..... have been duly received and entered in Stock Register.

Station:

Sub-Treasury Officer.

Date:

Footnotes on amendments:

1. Substituted by Notification G.O.(Ms)No.117/66/RD, dt.24/02/1966, published in K.G.No.11, dt.15/03/1966.
2. Words “stamp Manufactory and” omitted by Notification G.O.(Ms)No.117/66/RD, dt.24/02/1966, published in K.G.No.11, dt.15/03/1966.
3. Inserted by Notification G.O.(Ms)No.117/66/RD, dt.24/02/1966, published in K.G.No.11, dt.15/03/1966.
4. Substituted by Notification G.O.(Ms)No.117/66/RD, dt.24/02/1966, published in K.G.No.11, dt.15/03/1966, for the words “Superintendent, Stamp Manufactory”.
5. Substituted by Notification G.O.(Ms)No.117/66/RD, dt.24/02/1966, published in K.G.No.11, dt.15/03/1966, for the words “Superintendent, Stamp Manufactory”.
6. Substituted by Notification G.O.(Ms)No.117/66/RD, dt.24/02/1966, published in K.G.No.11, dt.15/03/1966, for the words “Superintendent of Stamps”.
7. Substituted by Notification G.O.(Ms)No.117/66/RD, dt.24/02/1966, published in K.G.No.11, dt.15/03/1966, for the words “Superintendent, Stamp Manufactory”.
8. Substituted by Notification G.O.(Ms)No.117/66/RD, dt.24/02/1966, published in K.G.No.11, dt.15/03/1966, for the words “Superintendent of Stamps”.
9. Substituted by Notification G.O.(Ms)No.117/66/RD, dt.24/02/1966, published in K.G.No.11, dt.15/03/1966, for the words “Superintendent, Stamp Manufactory”.
10. Substituted by Notification G.O.(Ms)No.117/66/RD, dt.24/02/1966, published in K.G.No.11, dt.15/03/1966, for the words “Superintendent, Stamp Manufactory”.
11. Substituted by Notification G.O.(Ms)No.927/65/RD, dt.20/12/1965, published in K.G.No.50, dt.28/12/1965.
12. Added by G.O.(P)No.122/97/TD, dt.01/10/1997, published in K.G.Ext.No.1370 dt.07/10/1997 as S.R.O.No.787/97.
13. Substituted by G.O.(Ms)No.9/75/TD, dt.30/01/1975, published in K.G.No.7, dt.18/02/1975, for the word “Accountant”.
14. Added by G.O.(P)No.34/74/TD, dt.05/03/1974, published in K.G.Ext.dt. 08/03/1974.
15. Substituted by Notification G.1-58285/60/RD, dt.29/12/1960, published in K.G.Ext.No.131, dt.30/12/1960, for the word “Comptroller”.
16. Substituted by Notification G.O.(Ms)No.117/66/RD, dt.24/02/1966, published in K.G.No.11, dt.15/03/1966, for the words “Superintendent, Stamp Manufactory”.
17. Substituted by Notification G.O.(Ms)No.117/66/RD, dt.24/02/1966, published in K.G.No.11, dt.15/03/1966, for the words “Superintendent of Stamps”.
18. Substituted by Notification G.O.(Ms)No.117/66/RD, dt.24/02/1966, published in K.G.No.11, dt.15/03/1966.
19. Substituted by Notification G.O.(P)No.201, dt.24/03/1964, published in K.G.No.13, dt.31/03/1964.
20. Omitted by Notification G.O.(P)No.201, dt.24/03/1964, published in K.G.No.13, dt.31/03/1964.
21. Substituted by Notification G.O.(P)No.201, dt.24/03/1964, published in K.G.No.13, dt.31/03/1964.

22. Substituted by Notification G.1-58285/60/RD, dt.29/12/1960, published in K.G.Ext.No.131, dt.30/12/1960, for the word "Comptroller".
23. Inserted by Notification G.O.(P)No.201, dt.24/03/1964, published in K.G.No.13, dt.31/03/1964.
24. Added by Notification G.O.(Ms)No.629/65/RD, dt.26/07/1965, published in K.G.No.31, dt.10/08/1965.
25. Substituted by Notification G.O.(P)No.156/2007/TD, dt.13/07/2007, published as S.R.O. No.614/2007 in KG.Ext.No.1300, dt.13/07/2007.
26. Substituted by Notification G.O.(P)No.20212014/TD, dt.12/12/2014, published as S.R.O. No.774/2014 in KG.Ext.No.3033, dt.12/12/2014, for "Rs.20,000 (Rs. twenty thousand)".
27. Added by S.R.O.No.1040/84, published in K.G.No.36, dt.04/09/1984.
28. Substituted by Notification No. G.O.(Ms)58/62/Rev, dt.16/01/1963, published in K.G.No.5, dt.29/01/1963.
29. Omitted by SRO.473/69, dt.03/11/1969 published in K.G.No.45, dt.18/11/1969.
30. Substituted by Notification G.O.(P)No.23/2003/TD, dt.07/02/2003, published as S.R.O. No.123/2003 in K.G.Ext.No.258, dt.13/02/2003, for the word "Tahsildar".
31. Substituted by Notification G.O.(P)No.156/2007/TD, dt.13/07/2007, published as S.R.O. No.614/2007 in K.G.Ext.No.1300, dt.13/07/2007.
Prior to the substitution it read as:
"39. The rate of discount that will be allowed to the licensed stamp vendors shall be 41/2 percent for stamp papers of denomination upto and including Rs.200 (Rupees two hundred) and the discount for stamp papers of denomination above Rs.200 (Rupees two hundred) upto and including Rs.5,000 (Rupees five thousand) shall be 2 percent and the discount for stamp papers above Rs.5,000 (Rupees five thousand) upto and including Rs.10,000 (Rupees ten thousand) shall be 1 percent."
32. Substituted by Notification G.O.(P)No.202/2014/TD, dt.12/12/2014, published as S.R.O. No.774/2014 in K.G.Ext. No.3033, dt.12/12/2014, for "Rupees 20,000 (Rupees twenty thousand)".
33. Substituted by Notification G.O.(P)No.202/2014/TD, dt.12/12/2014, published as S.R.O. No.774/2014 in K.G.Ext. No.3033, dt.12/12/2014.
Prior to the substitution it read as:
"**40. Cases in which no discount is allowed.**— No discount shall be given on the purchase of any stamp exceeding Rs.20,000 (Rupees twenty thousand) in value, nor on any stamps applied on material furnished by the purchaser himself.
34. Added by Notification G.1-50663/60-1/RD, dt.12/03/1962, published in K.G.No.12 dt.20/03/1962.
35. Inserted by Notification G.O.(MS.)No.585/65/RD, dt.01/07/1965, published in K.G.No.27, dt.13/07/1965.
36. Inserted by Notification G.1-50663/60-1/RD, dt.12/03/1962, published in KG.No.12, dt.20/03/1962.
37. Substituted by S.R.O.No.68/2004, published in K.G.Ext.No.214, dt.24/01/2004, for the words "on the back of every stamp paper".
38. Substituted by Notification G.O.(P)No.90/2015/TD, dt.15/05/2015, published as S.R.O. No. 314/2015 in K.G.Ext.No.1174, dt.15/05/2015.
Prior to the substitution it read as:

“44. Punishment for false entries.— Any vendor who shall knowingly make a false endorsement on the stamp sold, or a false entry in his register, shall be liable to a fine not exceeding five hundred rupees.

39. Words “*ex-officio* or” Omitted by Notification G1-50663/60-1/RD, dt.12/03/1962 in K.G.No. 12, dt.20/03/1962.
40. Inserted by Notification G1-50663/60-1/RD, dt.12/03/1962, published in K.G.No.12, dt. 20/03/1962.
41. Substituted by Notification G.O.(P)No.23/2003/TD, dt.07/02/2003, published as S.R.O. No. 123/2003 in K.G.Ext.No.258, dt.13/02/2003, for the word “Tahsildar”.
42. Inserted by Notification G1-50663/60-1/RD, dt.12/03/1962, published in K.G.No.12, dt. 20/03/1962.
43. Omitted by G.O.(P)No.201, dt.24/03/1964, published in K.G. No. 13, dt.31/03/1964.
44. Substituted by Notification G.O.(P)No.23/2003/TD, dt.07/02/2003, published as S.R.O. No. 123/2003 in K.G.Ext.No.258, dt.13/02/2003, for the words “the Tahsildar of Taluk District”.
45. Substituted by Notification G.O.(P)No.23/2003/TD, dt.07/02/2003, published as S.R.O. No. 123/2003 in K.G.Ext.No.258, dt.13/02/2003, for the word “Tahsildar”.
46. Inserted by Notification G.O.(P)No.156/2007/TD, dt.13/07/2007, published as S.R.O. No. 614/2007, Ext.No.1300 dt.13/07/2007.
47. The words “I undertake also not to write documents for parties” omitted by S.R.O. No. 473/69, dt.03/11/1969, in K.G.No.45 18/11/1969.
48. Form III substituted by S.R.O. No.618/74, published in K.G. No.34, dt.20/08/1974.
49. Form IV substituted by Notification No.G1-58285/60/RD, published in K.G. Ext. No.131, dt.30/12/1960.
50. Form IV-A inserted by Notification No. G.O.(Ms)927/65/RD, dt.20/12/1965, published in K.G. No.50, dt.28/12/1965.
51. Form VIII substituted by Notification No.G1-58285/60/RD, published in K.G. Ext. No.131, dt.30/12/1960.

